

Law Offices

HOLLAND & KNIGHT LLP ORIGINAL

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* Representative Office	

September 20, 2001

KAREN D. WALKER
850-425-5612

Internet Address:
kwalker@hklaw.com

VIA HAND DELIVERY

Ralph R. Jaeger
Senior Attorney
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 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 Mr. Jaeger:

Pursuant to your letter of September 6, 2001, enclosed are the following documents:

1. Cronin, Jackson, Nixon & Wilson revised schedules of actual and estimated accounting expense. Please note that on the detailed work in process reports, a handwritten detailed description of the work performed and the time incurred for each task has been added.

2. Revised Holland & Knight LLP statements with previously redacted information now paraphrased in order to maintain our claim of attorney/client privilege and/or work product doctrine with respect to the paraphrased information while providing you with information from which you can determine what work was performed.

APP	_____
CAF	_____
CMP	_____
COM	_____
CTR	_____
ECR	_____
LEG	_____
OPC	_____
PAI	_____
RGO	_____
SEC	_____
SER	_____
OTH	_____

DOCUMENT NUMBER - DATE

11820-SEP 20 01

FPSC-COMMISSION CLERK

Ralph R. Jaeger
September 20, 2001
Page 2

Please let us know if you have any questions.

Very truly yours,

HOLLAND & KNIGHT LLP



Karen D. Walker

KDW:chs
Enclosures

cc: Blanca Bayo
James Hodges
D. Bruce May
Bob Nixon

TAL1 #240724 v1

Law Offices

HOLLAND & KNIGHT LLP

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

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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:
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January 25, 2000
Invoice 923208
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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

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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 legislative history of relevant provisions of Chapter 367, F.S. 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 legislative history of relevant provisions of Chapter 367, F.S. Connie Shivers 2.50 hours at 85.00 per hour.	212.50
12/22/99	Review legislative history of relevant provisions of Chapter 367, F.S. Karen Walker .20 hours at 195.00 per hour.	39.00

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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

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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 v2

Law Offices

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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	\$	<u>681.28</u>
 BALANCE DUE THIS INVOICE	\$	<u>681.28</u>

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

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Sunshine Utilities
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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 limited proceeding; 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 limited proceeding. 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 status. Karen Walker .50 hours at 205.00 per hour.	102.50
2/02/00	Telephone conference with Pamela Christmas re status of limited proceeding; telephone conference with Tyler Van Leuven re same. Karen Walker .40 hours at 205.00 per hour.	82.00

Sunshine Utilities
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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.

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TAL1 #239301 v2

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Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
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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
		=====

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Sunshine Utilities
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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 status of limited proceeds. Karen D. Walker .30 hours at 205.00 per hour.	61.50
02/22/00	Telephone conference with Pamela Christmas re status of data requests; telephone conference with Tyler Van Lueven, counsel for the FPSC, re same. Karen D. Walker .20 hours at 205.00 per hour.	41.00
02/23/00	Research and analysis regarding data request. D. 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 D. Walker 1.00 hours at 205.00 per hour.	205.00

Total Fees for Professional Services\$ 379.50

Sunshine Utilities
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March 27, 2000
 Invoice 944748
 Page 2

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	0.30	240.00	72.00
Walker, Karen D.	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

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Sunshine Utilities
Attn: James Hodges
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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
		=====

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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 for Agenda Conference. D. Bruce May .60 hours at 240.00 per hour.	144.00
03/31/00	Research and analysis regarding rate case issues involved in limited proceeding. D. 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 D. 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 D. 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 D. Walker .50 hours at 205.00 per hour.	102.50

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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 limited proceeding.
 D. Bruce May .90 hours at 240.00 per hour. 216.00

04/07/00 Conference with Bob Nixon re limited
 proceeding; conference with Pam Christmas re
 limited proceeding status; prepare letter to
 Tyler Van Leuven; telephone conference with
 Tyler Van Leuven.
 Karen D. 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.
 D. 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 D. 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 D. Walker .20 hours at 205.00 per hour. 41.00

04/14/00 Telephone conference with Pam Christmas re
 limited proceeding status; conference with
 Bruce May re same.
 Karen D. Walker .40 hours at 205.00 per hour. 82.00

Total Fees for Professional Services\$ 1,448.00

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

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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
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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
		=====

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May 31, 2000
Invoice 967443
Page 1
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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 D. 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 status of limited proceeding. D. Bruce May 3.10 hours at 240.00 per hour.	744.00
04/18/00	Research re various legal issues relating to limited proceeding. Karen D. 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. D. Bruce May 1.10 hours at 240.00 per hour.	264.00
04/18/00	Research and analysis regarding limited proceeding issues. ~ D. Bruce May .70 hours at 240.00 per hour.	168.00

Sunshine Utilities
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May 31, 2000
Invoice 967443
Page 2

04/21/00	Review and revise memorandum to file re meeting with FPSC staff and action items. Karen D. 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 issues raised by staff in connection with limited proceeding. D. 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 D. 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 D. 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 proceeding and status of same; phone conference with DEP regarding DEP low interest loans and grants program. D. 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 D. 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. D. Bruce May .30 hours at 240.00 per hour.	72.00

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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 limited proceeding. Karen D. Walker 1.10 hours at 205.00 per hour.	225.50
04/27/00	Phone conference with P. Christmas and K. Walker regarding limited proceeding; Research and analysis regarding legal issues involved in limited proceeding. D. Bruce May 1.10 hours at 240.00 per hour.	264.00
04/28/00	Various telephone conferences with Pam Christmas re status of limited proceeding; conference with Bruce May re same. Karen D. 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. - D. Bruce May 1.20 hours at 240.00 per hour.	288.00
05/04/00	Conference with Pam Christmas re status of limited proceeding. Karen D. 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 D. 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 D. Walker .20 hours at 205.00 per hour.	41.00
05/08/00	Call from FPSC regarding Sunshine's loan. - D. 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 D. Walker .50 hours at 205.00 per hour.	102.50

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, 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. D. 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 D. 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 possible amended application; research regarding various issues associated with limited proceeding. D. 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 D. Walker .20 hours at 205.00 per hour.	41.00
05/11/00	Research and analysis regarding limited proceeding and possible amendment to application. D. 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 D. Walker .60 hours at 205.00 per hour.	123.00
05/15/00	Phone conference from B. Crouch regarding limited proceeding; meeting with K. Walker regarding limited proceeding and amendment to application; research regarding DEP loan program. D. Bruce May 1.10 hours at 240.00 per hour.	264.00
Total Fees for Professional Services		\$ 5,720.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
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May 31, 2000
Invoice 967443
Page 5

Name	Title	Hours	Rate	Value
-----	-----	-----	-----	-----
May, D. Bruce	Partner	12.90	240.00	3,096.00
Walker, Karen D.	Partner	12.80	205.00	2,624.00

Reimbursable costs through May 15, 2000

Photocopy	18.20
Lexis	88.01
Telephone	46.86
Telecopy	33.00

Total Reimbursable Costs	\$ 186.07
Current Billing for this Matter	5,906.07
BALANCE DUE THIS INVOICE	\$ 5,906.07
	=====

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

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Law Offices

HOLLAND & KNIGHT LLP

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

(863) 682-1161
EIN 59-0663819

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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:
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ACCT.

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

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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 including DEP grants and loans; research FPSC orders re Various issues pertinent to limited proceeding. Karen D. 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. D. Bruce May 1.30 hours at 240.00 per hour.	312.00
05/17/00	Research regarding limited proceeding; research regarding rate structure issues associated with limited proceeding. D. Bruce May .50 hours at 240.00 per hour.	120.00
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 D. Walker 1.80 hours at 205.00 per hour.	369.00

Sunshine Utilities
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June 30, 2000
 Invoice 978806
 Page 2

05/19/00 Prepare letter to Tyler Van Leuven of FPSC
 legal staff requesting a 60 day deferral.
 Karen D. 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 D. 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 status of
 limited proceeding.
 Karen D. Walker .40 hours at 205.00 per hour. 82.00

06/02/00 Research regarding status of proceeding.
 D. 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, D. Bruce	Partner	2.00	240.00	480.00
Walker, Karen D.	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

Total Reimbursable Costs\$ 72.95

Current Billing for this Matter 1,270.45

Sunshine Utilities
Attn: James Hodges
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June 30, 2000
Invoice 978806
Page 3

BALANCE DUE THIS INVOICE\$ 1,270.45
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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.

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

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Sunshine Utilities
Attn: James Hodges
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Belleview, 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 status of limited proceeding; begin reviewing materials from Hal Barrineau re status. Karen D. Walker .40 hours at 205.00 per hour.	82.00
06/28/00	Continue to review materials from Hal Barrineau re water facilities project that is the subject of limited proceeding. Karen D. 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. D. Bruce May .30 hours at 240.00 per hour.	72.00
06/29/00	Review materials sent by Pam Christmas relating to limited proceeding and water facilities to project. Karen D. Walker .30 hours at 205.00 per hour.	61.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
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 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 D. 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 D. 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.
 D. 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 D. Walker .30 hours at 205.00 per hour. 61.50

Total Fees for Professional Services\$ 1,156.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	1.40	240.00	336.00
Walker, Karen D.	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
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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
=====	

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Lakeland, Florida 33802-2092

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EIN 59-0663819

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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.

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INTERNATIONAL CLIENTS: SWIFT PNBUS33
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ACCT.

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Sunshine Utilities
Attn: James Hodges
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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. D. 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 D. 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. D. Bruce May .60 hours at 240.00 per hour.	144.00
07/20/00	Research and analysis regarding revised petition for limited proceeding. D. 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. D. 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

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. D. Bruce May .30 hours at 240.00 per hour.	72.00
08/08/00	Phone call with H. Barrineau and P. Christmas regarding amended application for limited proceeding and status of same. D. 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. D. 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. D. 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. D. 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, D. Bruce	Partner	6.40	240.00	1,536.00
Walker, Karen D.	Partner	0.20	205.00	41.00

Reimbursable costs through August 15, 2000

Photocopy	1.00
Telephone	13.33
Telecopy	12.00

Sunshine Utilities
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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 =====

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Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
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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.

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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.		
	D. Bruce May .30 hours at 240.00 per hour.		72.00
08/18/00	Memorandum to client regarding outstanding issues.		
	D. Bruce May .40 hours at 240.00 per hour.		96.00
08/21/00	Research and analysis regarding revisions to petition.		
	D. Bruce May .50 hours at 240.00 per hour.		120.00
08/23/00	Amend Petition for Limited Proceedings.		
	D. Bruce May .40 hours at 240.00 per hour.		96.00
08/24/00	Continued preparation of amended application; research and analysis regarding schedules.		
	D. 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.		
	D. 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 D. Walker .80 hours at 205.00 per hour.	164.00
08/28/00	Call from FPSC regarding amended application for limited proceedings. D. 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. D. 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 regarding same. D. 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. D. 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. D. Bruce May .50 hours at 240.00 per hour.	120.00
09/05/00	Assist with filing of application and coordination of exhibits. Connie H. 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 D. Walker .30 hours at 205.00 per hour.	61.50
09/07/00	Review and provide comments on amended Application for Limited Proceeding. Karen D. Walker .80 hours at 205.00 per hour.	164.00

Sunshine Utilities
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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.
 D. 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 D. 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.
 D. 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, D. Bruce	Partner	9.30	240.00	2,232.00
Walker, Karen D.	Partner	2.70	205.00	553.50
Shivers, Connie H.	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
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October 5, 2000
Invoice 1012903
Page 4

BALANCE DUE THIS INVOICE\$ 3,340.68
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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.

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DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
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PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

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Attn: James Hodges
10230 SE County Hwy. 25
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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.			
	D. 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.			
	D. Bruce May	.60 hours at	240.00 per hour.	144.00

Total Fees for Professional Services\$ 408.00

Name	Title	Hours	Rate	Value
-----	-----	-----	-----	-----
May, D. 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
=====

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Law Offices

HOLLAND & KNIGHT LLP

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

(863) 682-1161
EIN 59-0663819

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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
		=====

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

FIRST UNION NATIONAL BANK
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ACCT. #

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Sunshine Utilities
Attn: James Hodges
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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 D. Walker .20 hours at 205.00 per hour.	41.00
10/27/00	Prepare memorandum to Pamela Christmas sending revised CASR. Karen D. 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 D. Walker .30 hours at 205.00 per hour.	61.50
11/07/00	Telephone conference with Pamela Christmas re staff recommendation in limited proceeding. Karen D. Walker .20 hours at 205.00 per hour.	41.00

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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 H. Shivers 1.00 hours at 90.00 per hour. 90.00

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

11/13/00 Telephone conferences with Pamela Christmas re
 possible negative staff recommendation and
 options for strategy.
 Karen D. Walker .50 hours at 205.00 per hour. 102.50

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

11/15/00 Telephone conference with Pamela Christmas re
 preparation for FPSC Agenda Conference.
 Karen D. Walker .30 hours at 205.00 per hour. 61.50

Total Fees for Professional Services\$ 603.00

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

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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
	=====

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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
		=====

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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 D. 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 rate issue; phone conference with client. D. 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 status of consideration at Agenda Conference. Karen D. 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. D. Bruce May 1.60 hours at 240.00 per hour.	384.00

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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 D. Walker .50 hours at 205.00 per hour.	102.50
11/19/00	Review and revise letter to R. Gervasi requesting deferral. D. 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 FPSC staff recommendation. Karen D. 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 plan for Agenda Conference presentation. Karen D. 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 status of limited proceeding. D. 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 D. Walker .80 hours at 205.00 per hour.	164.00
11/27/00	Meeting with K. Walker regarding limited proceeding issues. D. 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. D. Bruce May .40 hours at 240.00 per hour.	96.00

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January 31, 2001
Invoice 1062661
Page 3

12/05/00	Telephone conference with T. Banks; telephone conference with T. Van Leuven. Karen D. Walker .30 hours at 205.00 per hour.	61.50
12/05/00	Call from DEP; call from FPSC aide J. Chase regarding meeting. D. Bruce May .60 hours at 240.00 per hour.	144.00
12/06/00	Telephone conference with T. Banks. Karen D. Walker .20 hours at 205.00 per hour.	41.00
12/09/00	Research and analysis regarding recommendation by staff on amended application. D. Bruce May .70 hours at 240.00 per hour.	168.00
12/11/00	Prepare for meeting with T. Banks. Karen D. 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 D. 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. D. Bruce May 3.60 hours at 240.00 per hour.	864.00
12/13/00	Telephone conference with H. Barrineau. Karen D. 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 water facilities plan. D. Bruce May .90 hours at 240.00 per hour.	216.00
12/14/00	Prepare memorandum to file summarizing issues related to limited proceeding. Karen D. Walker 1.40 hours at 205.00 per hour.	287.00

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January 31, 2001
Invoice 1062661
Page 4

12/14/00	Phone call with client regarding outstanding issues relating to limited proceeding. D. 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 D. Walker .30 hours at 205.00 per hour.	61.50
12/19/00	Research and analysis regarding outstanding issues related to limited proceeding; phone conference with client regarding same. D. Bruce May 1.10 hours at 240.00 per hour.	264.00
12/21/00	Research and analysis regarding outstanding issues relating to limited proceeding. D. Bruce May .70 hours at 240.00 per hour.	168.00
12/27/00	Research and analysis regarding outstanding issues relating to limited proceeding. D. Bruce May .40 hours at 240.00 per hour.	96.00
12/29/00	Research and analysis regarding outstanding issues relating to limited proceeding. D. 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 H. Shivers .30 hours at 90.00 per hour.	27.00
12/31/00	Research and analysis regarding outstanding issues relating to limited proceeding. D. Bruce May .40 hours at 240.00 per hour.	96.00
01/02/01	Research and analysis regarding outstanding issues relating to limited proceeding; phone conference to staff. D. Bruce May .40 hours at 265.00 per hour.	106.00

Sunshine Utilities
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January 31, 2001
 Invoice 1062661
 Page 5

01/04/01	Review FPSC order involving various issues relating to water facilities plan and limited proceeding. Karen D. Walker .50 hours at 225.00 per hour.	112.50
01/08/01	Phone call with J. Chase. D. Bruce May .30 hours at 265.00 per hour.	79.50
01/09/01	Telephone conference with P. Christmas re status of FPSC proceedings; telephone conference with Barrineau & Associates re same. Karen D. Walker .30 hours at 225.00 per hour.	67.50
01/09/01	Phone call with J. Chase regarding potential meetings with FPSC staff. D. Bruce May .30 hours at 265.00 per hour.	79.50
01/10/01	Telephone conferences with P. Christmas re status of FPSC proceedings. Karen D. Walker .20 hours at 225.00 per hour.	45.00
01/10/01	Research regarding status of FPSC proceedings. D. 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 D. Walker .40 hours at 225.00 per hour.	90.00

Total Fees for Professional Services\$ 6,835.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	14.60	240.00	3,504.00
May, D. Bruce	Partner	1.30	265.00	344.50
Walker, Karen D.	Partner	12.90	205.00	2,644.50
Walker, Karen D.	Partner	1.40	225.00	315.00
Shivers, Connie H.	Legal Asst	0.30	90.00	27.00

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January 31, 2001
Invoice 1062661
Page 6

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
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Sunshine Utilities
Attn: James Hodges
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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
		=====

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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 issues relating to limited proceeding; prepare memorandum to P. Christmas, B. Nixon and H. Barrineau. Karen D. 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 discuss issues relating to limited proceeding; review information provided by P. Christmas re various issues, associated with limited proceeding. Karen D. 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 various issues relating to limited proceeding; research and analysis regarding same. D. Bruce May 1.30 hours at 265.00 per hour.	344.50

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February 28, 2001
Invoice 1075474
Page 2

01/29/01	Meeting with P. Christmas, H. Barrineau and D. B. May to discuss staff issues associated with limited proceeding and DEP staff; 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 D. 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. D. Bruce May 2.10 hours at 265.00 per hour.	556.50
01/30/01	Research and analysis regarding various issues associated with limited proceeding. D. Bruce May 1.10 hours at 265.00 per hour.	291.50
01/31/01	Research and analysis regarding various issues associated with limited proceeding issues. D. Bruce May 1.10 hours at 265.00 per hour.	291.50
02/01/01	Research regarding various issues associated with limited proceeding. D. 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. D. 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 rate structure issues associated with limited proceeding. Karen D. Walker .20 hours at 225.00 per hour.	45.00
02/05/01	Phone call with P. Christmas. D. Bruce May .30 hours at 265.00 per hour.	79.50

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February 28, 2001
 Invoice 1075474
 Page 3

02/09/01 Telephone conference with P. Christmas re
 meeting with DEP and current status of rate
 structure issues associated with limited
 proceeding.
 Karen D. Walker .30 hours at 225.00 per hour. 67.50

Total Fees for Professional Services\$ 3,544.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	7.60	265.00	2,014.00
Walker, Karen D.	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
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Sunshine Utilities
Attn: James Hodges
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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
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March 27, 2001
Invoice 1088686
Page 1
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 D. 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 D. 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 various issues associated with limited proceeding. Karen D. 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. D. Bruce May 1.10 hours at 265.00 per hour.	291.50

Sunshine Utilities
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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 D. 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 D. 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 D. Walker .50 hours at 225.00 per hour. 112.50

Total Fees for Professional Services\$ 989.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	1.10	265.00	291.50
Walker, Karen D.	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
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March 27, 2001
Invoice 1088686
Page 3

BALANCE DUE THIS INVOICE\$ 1,077.27
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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. :

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

06270

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

April 28, 2001
Invoice 1103045
Page 2

03/23/01	Telephone conference with B. Nixon re status of revised rates based on used and useful analysis. Karen D. Walker .40 hours at 225.00 per hour.	90.00
03/23/01	Strategy and status conference regarding amending of filing. Connie H. 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 D. Walker .30 hours at 225.00 per hour.	67.50
03/26/01	Review materials prepared by Cronin and Nixon concerning limited proceedings. D. 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 D. 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 D. 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 certain adjustments. D. Bruce May .90 hours at 265.00 per hour.	238.50
04/03/01	Review materials and revised schedules taken into consideration for certain adjustment prepared by Cronin and Nixon; phone conference with accountants regarding same. D. Bruce May .90 hours at 265.00 per hour.	238.50

Sunshine Utilities
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April 28, 2001
 Invoice 1103045
 Page 3

04/04/01 Continue to review revised rate schedules and used and useful analysis; strategy conference with B. May.
 Karen D. Walker .40 hours at 225.00 per hour. 90.00

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 current status of limited proceeding.
 Karen D. 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.
 D. Bruce May .70 hours at 265.00 per hour. 185.50

04/12/01 Conference with B. May re current status of limited proceeding.
 Karen D. Walker .30 hours at 225.00 per hour. 67.50

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

04/13/01 Research and analysis regarding limited proceeding and revised rate schedules.
 D. 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, D. Bruce	Partner	7.00	265.00	1,855.00
Walker, Karen D.	Partner	3.70	225.00	832.50
Shivers, Connie H.	Legal Asst	0.50	105.00	52.50

Sunshine Utilities
Attn: James Hodges
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April 28, 2001
Invoice 1103045
Page 4

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

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
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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 PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #2 :

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

06270

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Law Offices

HOLLAND & KNIGHT LLP

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

(863) 682-1161
EIN 59-0663819

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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. D. 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. D. 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 D. 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. D. Bruce May 1.60 hours at 265.00 per hour.	424.00
04/19/01	Prepare memorandum to file summarizing issues related to limited proceeding; conference with B. May re same. Karen D. Walker 1.40 hours at 225.00 per hour.	315.00

Sunshine Utilities
Attn: James Hodges
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May 26, 2001
Invoice 1116210
Page 2

04/19/01	Research and analysis regarding limited proceeding issues and other issues raised by FPSC staff. D. 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 D. 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. D. Bruce May 1.10 hours at 265.00 per hour.	291.50
04/30/01	Research and analysis regarding revisions to limited proceeding petition. D. 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 D. Walker .40 hours at 225.00 per hour.	90.00
05/03/01	Prepare letter to M. Willis; phone conference with B. Nixon. D. 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 D. 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 D. Walker .40 hours at 225.00 per hour.	90.00
05/10/01	Research regarding facilities plan issue. D. Bruce May .80 hours at 265.00 per hour.	212.00

Sunshine Utilities
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 Belleview, FL 34420

May 26, 2001
 Invoice 1116210
 Page 3

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

05/14/01 Research and analysis regarding limited
 proceeding of facility plan issue.
 D. 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 D. Walker .40 hours at 225.00 per hour. 90.00

Total Fees for Professional Services\$ 3,646.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	7.90	265.00	2,093.50
Walker, Karen D.	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.
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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.

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

06270

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Law Offices

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Lakeland, Florida 33802-2092

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Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
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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 D. 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 D. 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. D. 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 D. 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 D. Walker .60 hours at 225.00 per hour.	135.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
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June 29, 2001
Invoice 1131339
Page 2

05/24/01	Review Second Amended Petition for Limited Proceeding; research regarding FPSC CASR. D. 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 D. Walker .40 hours at 225.00 per hour.	90.00
05/29/01	Review correspondence from Bob Nixon. Karen D. 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 D. 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 D. 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 D. 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 D. Walker .50 hours at 225.00 per hour.	112.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
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 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 D. 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 D. 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 D. Walker .20 hours at 225.00 per hour.	45.00
06/08/01	Review and analysis regarding Application for Limited Proceeding. D. Bruce May .40 hours at 265.00 per hour.	106.00
06/13/01	Review revised Case Assignment and Scheduling Record. Karen D. 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 D. Walker .40 hours at 225.00 per hour.	90.00
06/14/01	Review new CASR; conference with client. D. 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, D. Bruce	Partner	2.40	265.00	636.00
Walker, Karen D.	Partner	12.30	225.00	2,767.50

Sunshine Utilities
Attn: James Hodges
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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

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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 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

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EIN 59-0663819

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Sunshine Utilities
Attn: James Hodges
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Suite A
Belleview, 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. D. Bruce May .60 hours at 265.00 per hour.	159.00
06/19/01	Telephone conference with Pamela Christmas re limited proceeding audit issues. Karen D. Walker .30 hours at 225.00 per hour.	67.50
07/09/01	Telephone conference with Pamela Christmas re customer service hearing. Karen D. Walker .20 hours at 225.00 per hour.	45.00
07/10/01	Telephone conference with Pam Christmas re customer service hearing. Karen D. Walker .20 hours at 225.00 per hour.	45.00
07/11/01	Telephone conference with Ralph Jaeger re customer service hearing. Karen D. 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 D. Walker .20 hours at 225.00 per hour.	45.00

Sunshine Utilities
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July 26, 2001
 Invoice 1143924
 Page 2

Total Fees for Professional Services\$ 406.50

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	0.60	265.00	159.00
Walker, Karen D.	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

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	10/22/98	\$925	\$15	\$940
3	12/24/98	1,656	31	1,687
4	12/17/99	3,545	76	3,621
5	01/31/00	2,900	188	3,088
6	03/21/00	5,264	42	5,306
7	05/26/00	1,817	316	2,133
8	09/14/00	1,288		1,288
9	09/21/00	1,285	31	1,316
10	10/25/00	1,683	126	1,809
11	12/30/00	880		880
12	01/26/01	320		320
13	02/26/01	527		527
14	03/28/01	2,145	9	2,154
15	04/20/01	3,240	45	3,285
16	06/18/01	4,119	76	4,195
17	TOTAL ACTUAL EXPENSE THRU JUNE, 2001			
18		31,594	955	32,549
19	ESTIMATE TO COMPLETE:			
20	R. C. NIXON:			
21	REVIEW PSC AUDIT & ASSIST IN			
22		1,650		1,650
23	RESPONSE - 10hrs. @ \$165			
24	REVIEW STAFF RECOMMENDATION;			
25		1,650		1,650
26	CONFERENCES WITH CLIENT & ATTORNEYS RE SAME - 10hrs. @ \$165			
27		1,485		1,485
28	ATTEND AGENDA CONFERENCE IN TALLAHASSEE - 9hrs. @ \$165			
29		495		495
30	REVIEW PAA ORDER & PROOF REVENUES - 3hrs. @ \$165			
31	OUT OF POCKET FOR PHONE, COPIES, FED-EX, AIRFARE, LODGING, MEALS & CAR RENTAL			
32			700	700
33	TOTAL ESTIMATE TO COMPLETE			
		5,280	700	5,980
34	TOTAL ACTUAL & ESTIMATED ACCOUNTING EXPENSE			
		\$36,874	\$1,655	\$38,529

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 3376
(727) 791-4020
FACSIMILE
(727) 797-3602

I N V O I C E

October 22, 1998

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

#82

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	\$925.0
2. Telephone, postage, and copies	<u>14.5</u>
Total	<u>\$939.5</u>

ROBERT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							1,362.67
7 TYPING (MISC)							
ANGELA FERREIRE	125	13596	9/17/98	25.00	1.00	25.00	25.00
4 LTD. PROCEEDING (UTIL) (1)							
ROBERT C. NIXON	30	13379	10/01/98	150.00	6.00	900.00	900.00
1 TELEPHONE (EXP.)							
ROBERT C. NIXON	30	14443	9/30/98			4.49	
		14512	9/30/98			6.36	10.85
2 POSTAGE (EXP.)							
ROBERT C. NIXON	30	13326	9/30/98			0.87	0.87
4 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
Ending Work In Process Balance							939.52

(1) Reviewed Engineering Estimates. prepared schedule of NOI + rate Base + Rate of Return + Estimate of Revenue Increase Required for project; Letter + phone Conf. with Mr Hodges + Utility personell.

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

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.
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HOLLY M. TOWNER, C.P.A.
JOHN A. VANTREASE, C.P.A.
JAMES L. WILSON, C.P.A.

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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
Bellevue, 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>

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					948.41 (1)	
210 OTHER (UTIL) (1)						
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
301 TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	10547	11/30/98	7.60	1.00	7.60
Ending Work In Process Balance					1,687.26 =====	

(1) Preparation of updated Schedules of preliminary rate increase. Fall out financial information for DEP Grant - Historic 1996 + 1997 + 1998. Projected 1999 to 2002. Many conferences with Utility for information; Review final draft of grant application.

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Item	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	Adjust-ments	Billings	Item	Beginning Balance	Billings	Finance Charge	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

11/20/98 8:46 am

Current Work In Process

TB Date: 10/31/98

Cronin, Jackson, Nixon & Wilson, CPA's

Period 10/01/98 to 10/31/98 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					939.52
197 TYPING (MISC)					
ANGELA P. FERREIRE	APF	7565 10/08/98	25.00	1.00	25.00
244 LTD. PROCEEDING (UTIL) (U)					
ROBERT C. NIXON	RCN	7244 10/08/98	150.00	6.00	900.00
901 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
902 POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	7232 10/31/98	2.34	1.00	2.34
904 XEROX (EXP.)					
ROBERT C. NIXON	RCN	7047 10/31/98	0.20	52.00	10.40
Billing (Inv. # 33047) 10/31/98					-939.52
Ending Work In Process Balance					948.41

(1) See detailed description of work on preceding page.

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	Adjustments	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
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CONF

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(727) 791-4020
FACSIMILE
(727) 797-3602
e-Mail
cjinw@worldnet.att.net

I N V O I C E

December 17, 1999

Sunshine Utilities of Central Florida
10230 East Highway 25
Bellevue, 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 (1)	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 (2)	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

- (1) Prepare schedules in Original Billing (Dechario)
- a) Schedule 11, AFUDC 4 hrs
 - b) Allocate Costs per Engineer to primary plant Aetls. + other costs 8 hrs. (sched. 8)
 - c) Calculate retirements of plant + circ, prepare Schedules 5, + 9 - 8 hrs.
 - d) All other Schedules - 2, 3, 4, 6, 7, 10 + 12 - 4 hrs.
- Total Dechario hours - 24
- (2) a) Review Grant Appl. + Engineering Report in facilities plan - Nixon - 2 hrs.
- b) Review Loan vs Grant + tie to Proposed Capital Structure + Cost of Project - 4 hrs.
 - c) Begin Review of Dechario output - 4 hrs
- Total Nixon hrs. - 10

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							4,260.66
24 XEROX (EXP.) (Cont.)							
Pending Work In Process Balance							<u>4,260.66</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
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	Adjust-ments	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

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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>

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							4,260.66
37 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	
38 MISCELLANEOUS (MISC)							
ANGELA P. FERREIRE	APF	129184	12/08/99	25.00	1.50	37.50	
44 LTD. PROCEEDING (UTIL)							
PAUL E. DeCHARIO (4)	PED	129916	12/01/99	80.00	2.00	160.00	
PAUL E. DeCHARIO (1)	PED	129919	12/01/99	80.00	1.00	80.00	
ROBERT C. NIXON (2)	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	
45 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	
46 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	134788	12/31/99	9.67	1.00	9.67	
48 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	
49 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

- 1) Dechario - Revise Schedules Based on Nixon Review - 3 hrs.
- 2) Nixon
 - a) Final Review of all schedules - 2 hrs.
 - b) Review Corrections to 1st Draft + tie to workpapers - 2 hrs.
 - c) Prepare Corrections to 2nd Draft, Prepare executive Summary - 7.5 hrs
 - d) Final Review + transmittal - 1 hr.
 - e) Lengthy phone Conference with Bruce May re application. - 1 hr.
 - f) Review Draft Pleadings; tie #'s to Report; Discuss Changes with Bruce May/

1/00 4:56 pm Current Work In Process
 Date: 12/31/99 Cronin, Jackson, Nixon & Wilson, CPA's
 Period 12/01/99 to 12/31/99 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
 Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

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

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
25.00	\$ 3,220.00	\$ 188.35	3,408.35	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
16,029.10	0.00	13,067.73	975.90	4,260.66	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	5,236.56	0.00

Cronin, Jackson, Nixon & Wilson
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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>

3/14/00 10:34 am
 Date: 2/29/00
 Period 2/01/00 to 2/29/00

Current Work In Process
 Cronin, Jackson, Nixon & Wilson, CPA's
 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						5.28		
97 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
98 MISCELLANEOUS (MISC)								
	ANGELA P. FERREIRE	APF	151464	2/17/00	30.00	1.50	45.00	
51 STAFF REQ/RESPONSES-PSC (UTIL)								
	PAUL E. DeCHARIO (1)	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 (2)	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
01 TELEPHONE (EXP.)								
	ROBERT C. NIXON	RCN	149157	2/29/00	5.19	1.00	5.19	
02 POSTAGE (EXP.)								
	ROBERT C. NIXON	RCN	149830	2/29/00	2.64	1.00	2.64	
04 XEROX (EXP.)								
	ROBERT C. NIXON	RCN	149512	2/29/00	0.20	144.00	28.80	

Ending Work In Process Balance 5,305.66

Staff Data Request dated 1/25/00:
 (1) Dechario - Request 6+7 - Schedules of CIAC Retirement + wells retired with depreciation Schedules - 5.75 hrs
 (2) Nixon - prepare schedules of rate base, NOI, Rate of Return, o + m for period ended 12-31-99 (Different from filing). Also New Cost of Capital Schedules, transmit to Attorneys + Client. Phone Conference with Attorneys + Client prior to start of work to assign responsibilities. Schedules in response to Staff Request #8 Total hrs - 29

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	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	Adjust-ments	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

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cjinw@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>

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
197 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
202 CONFERENCE (UTIL)					
ROBERT C. NIXON (1)	RCN 177809	4/17/00	160.00	8.00	1,280.00
244 LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON (2)	RCN 177821	4/25/00	160.00	3.00	480.00
902 POSTAGE (EXP.)					
ROBERT C. NIXON	RCN 183447	4/30/00	1.32	1.00	1.32
903 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
904 XEROX (EXP.)					
ROBERT C. NIXON	RCN 178414	4/30/00	0.20	12.00	2.40

Ending Work In Process Balance

2,132.33

- (1) Attend Conference between Utility + Staff
 (2) Calculate + prepare schedules of bills + gallons in affected areas + standalone rates for affected areas.

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time 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			Current Month Accounts Receivable (\$)			
W-I-P Adjustments	Billings	Beginning Balance	Billings	Charge	Finance Sales Tax	Ending Balance
7,432.71	0.00 5,305.66	5,305.66	0.00	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	5,305.66	0.00

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

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JOHN H. CRONIN, JR., C.P.A.
ERIC M. DOAN, C.P.A.
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INVOICE

September 14, 2000

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

#829

For professional services rendered during July 2000, as follows:

Continuing professional work on Limited Proceeding

\$ 1,287.88

Clients: 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					487.88

244 LTD. PROCEEDING (UTIL)

ROBERT C. NIXON	RCN (1)	215255	7/10/00	150.00	4.00	640.00
ROBERT C. NIXON	RCN (2)	215222	7/26/00	150.00	1.00	150.00
				Totals:	5.00	800.00

Ending Work In Process Balance

1,287.88 ✓
 =====

- (1) Begin revision of entire report to reflect scaled Down project Alternative of stand alone rates. New Schedule No. 10 AS Revised for report dated 9/7/00 - 3hrs; start New Schedule No. 7 - 1 hr.
 Total Nixon time - 4hrs.
- (2) Analyze cash flow for minimum increase needed to service DEP loan only. No depreciation, taxes or rate of return on plant improvements.
 Total Nixon time - 1 hr.

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 Work Charged	W-I-P Activity (\$)	Current Month Accounts Receivable (\$)
Adjustments	Billings	Beginning Balance
8,720.59	0.00	7,437.99
		0.00

Write-off	Credit Memo	Finance Charge	Ending Balance
0.00	0.00	0.00	0.00

Cronin, Jackson, Nixon & Wilson
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INVOICE

September 21, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Belleview, 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
 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					1,287.88
197 TYPING (MISC) TEMPORARIES	TPS 228454	8/17/00	30.00	1.50	45.00
244 LTD. PROCEEDING (UTIL)					
PAUL E. DeCHARIO	PED (1) 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 (2) 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
901 TELEPHONE (EXP.) ROBERT C. NIXON	RCN 222542	8/31/00	3.72	1.00	3.72
902 POSTAGE (EXP.) ROBERT C. NIXON	RCN 226719	8/31/00	1.54	1.00	1.54
904 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
909 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) Dechario - Prepare new schedule NO. 11 for 9/7/2000 Report - 4 hrs.
 Prepare new schedule NO. 9 for 9/7/2000 Report - 4 hrs.
 8 hrs
- (2) Nixon - Finish schedule NO. 7 - 2.5 hrs
 Prepare schedule NO. 5 - 1 hr
 3.5 hrs

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 W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
10,036.51	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

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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>

10/18/00 9:09 am
 TB Date: 9/30/00
 Period 9/01/00 to 9/30/00

Current Work In Process
 Cronin, Jackson, Nixon & Wilson, CPA's
 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					2,603.80
97 TYPING (MISC) DORIS I. JONES	DIJ 226404	9/07/00	30.00	1.00	30.00
98 MISCELLANEOUS (MISC) DORIS I. JONES	DIJ 226405	9/07/00	30.00	0.75	22.50
144 LTD. PROCEEDING (UTIL) PAUL E. DeCHARIO	PED (1) 229043	9/06/00	85.00	3.00	255.00
PAUL E. DeCHARIO	PED (1) 229047	9/07/00	85.00	3.00	255.00
ROBERT C. NIXON	RCN (2) 236888	9/07/00	160.00	7.00	1,120.00
Totals:					13.00 1,630.00
01 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
02 POSTAGE (EXP.) ROBERT C. NIXON	RCN 239009	9/30/00	8.37	1.00	8.37
34 XEROX (EXP.) ROBERT C. NIXON	RCN 237254	9/30/00	0.20	398.00	79.60
09 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

(1) Dechario - prepare all remaining schedules for 9/7/00 Report
 (Scheds. 1, 2, 4, 6, 8) - Ghrs.

=====

(2) Nixon - Review file, transmit final Revised report based on year ended
 12/31/99 with Scaled Down project and standalone rates for Affected area.
 Revised Report dated 9/7/00.

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	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	Adjust-ments	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

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INVOICE

December 30, 2000

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

Date: 11/30/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 11/01/00 to 11/30/00 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						0.00	
<i>Staff Recommendation (1)</i>							
27 REVIEW INT./FINAL ORDER (UTIL)							
ROBERT C. NIXON	RCN	256283	11/20/00	160.00	3.00	480.00	
14 LTD. PROCEEDING (UTIL)							
ROBERT C. NIXON	RCN	256286	11/21/00	160.00	2.50	400.00	
03 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 (3)	
Ending Work In Process Balance						<u>1,077.00</u>	

- (1) Review Staff Recommendation to dismiss case - 3hrs.
- (2) Long Conference (including preparation) with Bruce May, Karen Walker, Hal Barrineau + Pam Christmas re. game plan for presentation at Agenda Conference.
Preparation - 1 hr
Conference 1.5hr
2.5hrs
- (3) Not billed as scheduled Agenda Conference for this item was canceled.

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	W-I-P Adjustments	Activity 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

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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
 3 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
 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						1,077.00
44 LTD. PROCEEDING (UTIL)						
ROBERT C. NIXON (1)	RCN	266484	12/11/00	160.00	2.00	320.00
02 POSTAGE (EXP.)						
ROBERT C. NIXON	RCN	269415	12/31/00	0.33	1.00	0.33
Billing (Inv. # 35857)			12/31/00			-880.00
Ending Work In Process Balance						<u>517.33</u>

(1) Prepare presentation for Agenda Conference - Subsequently Cancelled.

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	\$ 320.00	\$ 0.33	320.33	197.00	0.00	0.00
Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjust-ments	Item Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
13,242.42	0.00	12,730.37	0.00	880.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	0.00	880.00

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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
 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							517.33
202 CONFERENCE (UTIL)							
ROBERT C. NIXON (1)	RCN	276029	1/26/01	165.00	1.00	165.00	
244 LTD. PROCEEDING (UTIL)							
ROBERT C. NIXON (2)	RCN	276025	1/25/01	165.00	1.00	165.00	
Billing (Inv. # 35880)			1/31/01			-320.33	
Ending Work In Process Balance							527.00

- (1) Conference re forthcoming meeting with DEP, Psc Staff + Company, 1hr.
- (2) Review Revised Engineering Cost Estimates and New DEP project loan and grant schedules, for phone conference with client + Bruce May, Kevin Walker, Pam Christmas + Hal Barrineau related to meeting with DEP, Psc Staff + Company. 1hr.

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	Adjustments	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

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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>

Date: 2/28/01 Cronin, Jackson, Nixon & Wilson, CPA's
 Period 2/01/01 to 2/28/01 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					527.00
04 LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON (1)	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
01 TELEPHONE (EXP.)					
ROBERT C. NIXON	RCN	293229	2/28/01	6.03	1.00 6.03
04 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>

NIXON:
 (1) Begin work on total revision to Limited Proceeding report based on yet another year (Y.E. 12/31/00) and project cost, Revised grant number + revised DSP loan.
 a) Copy, Reformat + Revise Excell template. 8 hrs.
 b) work on Revised Schedule No. 10. (Report Dated 5-29-01).

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	Adjust-ments	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
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INVOICE

April 20, 2001

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

3/17/01 10:27 am
 Date: 3/31/01
 riod 3/01/01 to 3/31/01

Current Work In Process
 Cronin, Jackson, Nixon & Wilson, CPA's
 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
 sp. 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						2,154.23	
7 TYPING (MISC)	DORIS I. JONES	DIJ	299891	3/29/01	30.00	0.25	7.50
8 MISCELLANEOUS (MISC)	DORIS I. JONES	DIJ	299890	3/29/01	30.00	0.50	15.00
4 LTD. PROCEEDING (UTIL)	ROBERT C. NIXON (1)	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
1 TELEPHONE (EXP.)	ROBERT C. NIXON	RCN	296513	3/13/01	4.27	1.00	4.27
4 XEROX (EXP.)	ROBERT C. NIXON	RCN	302767	3/31/01	0.20	183.00	36.60
9 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>

*Nixon - Finish all Schedules based on yeass 12/31/00, Transmit to Bruce Key/Karen Walker.
 (Schedules 1 through 11) Approx. 1.68 hrs per schedule - 18.5 hrs. Review + transmittal
 1 hr. Note: Revised schedules included calculation of Non-used + useful plant.*

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	W-I-P Adjust-ments	Activity 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.

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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>

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
Work In Process-Balance Forward					211.36
197 TYPING (MISC) DORIS I. JONES	DIJ 328381	5/30/01	30.00	0.25	7.50
198 MISCELLANEOUS (MISC) DORIS I. JONES	DIJ 328382	5/30/01	30.00	0.75	22.50
244 LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON (17)	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
901 TELEPHONE (EXP.) ROBERT C. NIXON	RCN 323311	5/13/01	8.95	1.00	8.95
904 XEROX (EXP.) ROBERT C. NIXON	RCN 328506	5/31/01	0.20	324.00	64.80
909 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>

(1) ^{Nixon:} *Revised Schedules Completed in March, 2001 for the following:*
 a.) *Revised Used + Useful Calculations Per Engineer. Included several phone conferences - 5 hrs.*
 b.) *Review Revised Facilities plans per Engineer + pinpoint differences in plan + and Expenses per our work - 4 hrs. Discuss with Engineer + Karen Walker - 5*
 c.) *Revise Schedule No. 3 to agree to Facilities plan - 4 hrs. Update Rate Case expense - 1 hr.*
 d.) *Revise Schedules 1, 2, 4, 5, 6, 7, + 10 for Engineering fees per contract + Est. to complete per Engineer - 5 hrs.*
 e.) *Final Review + transmittal - 1 hr.*
Total 23.5 hrs.

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 Adjust-ments	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