



Public Service Commission
-M-E-M-O-R-A-N-D-U-M-

DATE: October 10, 2001
TO: Division of Commission Clerk and Administrative Services
FROM: Division of Regulatory Oversight (Clapp) *BBM*
RE: Docket No. 001381-WU: Application for certificate to operate a water utility in Polk County by Tevalo, Inc.

Please add to the docket file the attached letter dated August 6, 2001, which is in response to the June 14, 2001 deficiency letter. Please note that the original and one copy of the letter is attached.

Thank you.

Attachments

cc: Division of Regulatory Oversight (Messer, Walden)
Division of Legal Services (Brubaker, Crosby)

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

DOCUMENT NUMBER-DATE

12985 OCT 12 2001

FPSC-COMMISSION CLERK

Tevalo Inc.
D/B/A McLeod Gardens Water Company
P. O. Box 2898
Winter Haven, FL 33883-2898
863-293-2577 (Voice)
863-293-2827 (Fax)

August 6, 2001

Ms. Stephanie Clapp
Bureau of Certification
PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

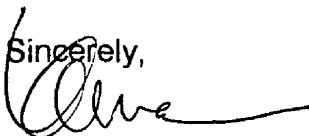
RECEIVED
AUG 08 2001
Florida Public Service Commission
Division of Regulatory Oversight

RE: Deficiency Letter - Response
Docket No. 001381-WU

The following address the deficiency stated in the PSC letter dated June 14, 2001.

- Deficiency 1:** The correct name of the utility is "Tevalo, Inc. d/b/a McLeod Gardens Water Company" which is wholly owned by Tevalo, Inc. Attached is a copy of the fictitious name filing with the State of Florida. The registration number is G 01206900044.
- Deficiency 2:** A copy of the Warranty Deed showing ownership by Tevalo, Inc. of the water company land is on file in your office from the first filing.
- Deficiency 3:** Enclosed is a letter from our CPA (Campbell & Associates) along with a copy of the 1997 General Ledger. This supports the fact that the flat rate of \$18.00 per customer per month has not changed since water service began in March of 1997.
- Deficiency 4:** The name on the tariff has been changed. The original and four copies of the new tariff is enclosed, along with a copy on a 3.5" diskette in WordPerfect 5.0 format. We do not have version 6.1 format available to us as we use Microsoft Word as our word processing software.

Please call Kim Gossett or me if you have any questions, clarification, or information.

Sincerely,


Laura Griffith
Account Manager



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

July 25, 2001

MCLEOD GARDENS WATER COMPANY
P.O. BOX 2898
WINTER HAVEN, FL 33883-2898

COPY

Subject: **MCLEOD GARDENS WATER COMPANY**

REGISTRATION NUMBER: **G01206900044**

This will acknowledge the filing of the above fictitious name registration which was registered on July 25, 2001. This registration gives no rights to ownership of the name.

Each fictitious name registration must be renewed every five years between January 1 and December 31 of the expiration year to maintain registration. Three months prior to the expiration date a statement of renewal will be mailed.

IT IS THE RESPONSIBILITY OF THE BUSINESS TO NOTIFY THIS OFFICE IN WRITING IF THEIR MAILING ADDRESS CHANGES. Whenever corresponding please provide assigned Registration Number.

Enclosed is your certificate(s) as requested.

Should you have any questions regarding this matter you may contact our office at (850) 488-9000.

/mp

Division of Corporations

Letter No. 901A00043233

State of Florida



Department of State

I certify that the attached is a true and correct copy of the Application For Registration of Fictitious Name of MCLEOD GARDENS WATER COMPANY, registered with the Department of State on July 25, 2001, as shown by the records of this office.

The Registration Number of this Fictitious Name is G01206900044.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twenty-fifth day of July, 2001



CR2EO22 (1-99)

Katherine Harris

Katherine Harris
Secretary of State

APPLICATION FOR REGISTRATION OF FICTITIOUS NAME

Note: Acknowledgements/certificates will be sent to the address in Section 1 only.

01 JUL 25 11:57

WILMINGTON, DE 19804

601206300044

--07/25/01--01021--035
 ***30.00

Section 1

1. McLEOD GARDENS WATER COMPANY
 Fictitious Name to be Registered

2. P.O. Box 2898
 Mailing Address of Business
Winter Haven, FL 33883-2898
 City State Zip Code

3. Florida County of principal place of business: Polk

4. FEI Number: 59-1365264

This space for office use only

Section 2

A. Owner(s) of Fictitious Name If Individual(s): (Use an attachment if necessary):

1. _____ Last First M.I. _____ Address _____ City State Zip Code SS# _____ (optional)	2. _____ Last First M.I. _____ Address _____ City State Zip Code SS# _____ (optional)
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B. Owner(s) of Fictitious Name If other than individuals(s): (Use attachment if necessary):

1. <u>Tevalo, Inc.</u> Entity Name <u>P.O. Box 2898</u> Address <u>Winter Haven, FL 33883-2898</u> City State Zip Code Florida Registration Number <u>371970</u> FEI Number: <u>59-1365254</u> <input type="checkbox"/> Applied for <input type="checkbox"/> Not Applicable	2. _____ Entity Name _____ Address _____ City State Zip Code Florida Registration Number _____ FEI Number: _____ <input type="checkbox"/> Applied for <input type="checkbox"/> Not Applicable
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Section 3

I (we) the undersigned, being the sole (all the) party(ies) owning interest in the above fictitious name, certify that the information indicated on this form is true and accurate. I (we) understand that the signature(s) below shall have the same legal effect as if made under oath. (At Least One Signature Required)

<u>[Signature]</u> Signature of Owner Date _____ Phone Number: _____	_____ Signature of Owner Date _____ Phone Number: _____
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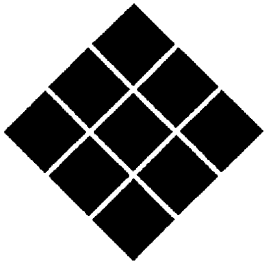
Section 4

FOR CANCELLATION COMPLETE SECTION 4 ONLY:
 FOR FICTITIOUS NAME OR OWNERSHIP CHANGE COMPLETE SECTIONS 1 THROUGH 4:

I (we) the undersigned, hereby cancel the fictitious name _____
 _____, which was registered on _____ and was assigned registration number _____

_____ Signature of Owner Date _____	_____ Signature of Owner Date _____
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Mark the applicable boxes Certificate of Status - \$10 Certified Copy - \$30
 Filing Fee: \$50



Campbell & Associates

Certified Public Accountants ❖ Registered Investment Advisor

DATE: July 31, 2001

TO: Public Service Commission
Attention: Stephanie Clapp

FROM: Campbell & Associates
Karen G. Premuto, C.P.A.

RE: Tevalo, Inc. d/b/a McLeod Gardens Water Company
Water billing charges

Attached is a copy of the 1997 General Ledger for Tevalo, Inc. when they began water service in March of 1997. The initial charge for water was a flat rate of \$18.00 per month per customer. This monthly rate has not changed.

TEVALO, INC.
GENERAL LEDGER

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
1101	CASH, SUN FNB CHECKING		5,958.23		
	03/19/97 CORRECT 3/19 DEPOSIT	GJ #163		827.08	
	08/31/97 REMOVE ENTRY OF CK #577	GJ #177		1,460.00	
	11/07/97 CORRECT CK #599 ENTRY	GJ #180		.10	
	12/31/97 CORRECT DEPOSIT FOR KEN	GJ #181		.81	
	12/31/97 CORRECT JE #181	GJ #182		.81-	
	12/31/97 CORRECT JE #181	GJ #182		.81-	
	CHECKS FOR PERIOD	CD		87,405.68-	
	RECEIPTS FOR PERIOD	CR		86,956.50	

				1,837.19	7,795.42
1130	N/R FRIENDLY #31		.00		
	03/14/97 RECORD FRIENDLY #31 SAL	GJ #158		8,500.00	
	03/14/97 REMOVE J.E. 158 (RE-ENT	GJ #164		8,500.00-	
	06/02/97 FIDELITY NAT'L #31	CR1		8,500.00-	
	10/31/97 CORRECT J.E. 164 & 165	GJ #179		8,500.00	

				.00	.00
1140	N/R FRIENDLY #33		9,500.00		
	04/14/97 FIDELITY NATIONAL TITLE	CR1		9,500.00-	.00
1150	N/R FRIENDLY #34		9,500.00		
	01/02/97 FRIENDLY HOMES	CR1		9,500.00-	.00
1160	N/R FRIENDLY #35		9,500.00		
	03/19/97 FRIENDLY HOMES	CR1		9,500.00-	.00
1170	N/R FRIENDLY HOMES #5		.00		
	01/17/97 FIDELITY NATL TITLE INS	CR1		8,500.00	8,500.00
1180	LIEN REC, FT. CARROLL		5,188.70		
	03/15/97 REMOVE UNCOLLECTABLE LI	GJ #159		5,188.70-	.00
1190	N/R FRIENDLY HOMES #6		.00		
	01/17/97 FIDELITY NATL TITLE INS	CR1		8,500.00	
	10/31/97 FIDELITY TITLE (#6)	CR1		8,500.00-	

				.00	.00
1200	N/R FRIENDLY #7		.00		
	05/30/97 FIDELITY/FRIENDLY #7	CR1		8,500.00	8,500.00
1210	N/R FRIENDLY #8		.00		
	05/30/97 FIDELITY/FRIENDLY #8	CR1		8,500.00	

TEVALO, INC.
GENERAL LEDGER

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
06/02/97	FIDELITY NAT'L #8	CR1		8,500.00-	
				.00	.00
1220	N/R FRIENDLY #4		.00		
02/24/97	FRIENDLY HOMES	CR1		100.00-	
02/24/97	RECLASSY FRIENDLY #10 D	GJ #160		100.00	
02/24/97	RECLASSIFY FRIENDLY #4	GJ #161		100.00	
02/24/97	CORRECT J.E. 160	GJ #162		100.00-	
				.00	.00
1230	N/R FRIENDLY #10		.00		
02/24/97	FRIENDLY HOMES	CR1		100.00-	
03/19/97	FRIENDLY HOMES	CR1		8,500.00-	
02/24/97	CORRECT J.E. 160	GJ #162		100.00	
03/14/97	REMOVE 3/19 ENTRY OF DE	GJ #165		8,500.00	
03/14/97	REMOVE 3/19 ENTRY OF DE	GJ #165		8,500.00	
10/31/97	CORRECT J.E. 164 & 165	GJ #179		8,500.00-	
				.00	.00
1240	N/R FRIENDLY #9		.00		
07/24/97	FRIENDLEY #9	CR1		8,500.00	
10/10/97	FIDELITY LOT 9 MCLEOD	CR1		8,500.00-	
				.00	.00
1250	N/R FRIENDLY #2		.00		
11/21/97	SHORETTE #2	CR1		8,400.00	8,400.00
1260	N/R FRIENDLY - #3		.00		
11/21/97	SHORETTE #3	CR1		8,400.00	8,400.00
1410	INVENTORY - LOTS PHASE I		.00		
04/30/97	RECLASIFY DISTRIBUTION	GJ #169		27,590.00	
04/30/97	RECLASIFY DISTRIBUTION	GJ #169		97,822.30	
04/30/97	RECLASSIFY LAND COSS FO	GJ #170		71,834.60	
04/30/97	RECLASSIFY LAND COSS FO	GJ #170		64,079.40	
04/30/97	RECLASSIFY COST OF LOTS	GJ #171		23,553.03-	
				237,773.27	237,773.27
1510	LAND		394,061.84		
04/30/97	TO CAPITALIZE TAXES ON	GJ #168		3,984.66	
04/30/97	RECLASSIFY LAND COSS FO	GJ #170		71,834.60-	
04/30/97	RECLASSIFY LAND COSS FO	GJ #170		64,079.40-	

TEVALO, INC.
GENERAL LEDGER

PAGE 3

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
	08/27/97 BD/COUNTY COMMISSIONERS	CD1 #578		1,310.00	
	08/31/97 REMOVE ENTRY OF CK #577	GJ #177		1,310.00-	
	08/27/97 BD/COUNTY COMM-PHASE II	CD1 #581		1,310.00	

				130,619.34-	
					263,442.50
1520	WATER SYS, MCLEOD GAR		78,413.38		
	04/30/97 RECLASIFY DISTRIBUTION	GJ #169		27,590.00-	
	05/14/97 W. A. READ JR & ASSOCIA	CD1 #558		310.00	
	11/07/97 R/DAVILA (INSTALL FENCE)	CD1 #598		30.00	
	11/07/97 WALKER'S FENCE CO (WATER	CD1 #600		858.00	

				26,392.00-	
					52,021.38
1530	ROADS, MCLEOD GARDENS		97,822.30		
	03/15/97 REMOVE UNCOLLECTABLE LI	GJ #159		5,188.70	
	04/30/97 RECLASIFY DISTRIBUTION	GJ #169		97,822.30-	
	10/20/97 EXPLORER 900	CD1 #591		150.00	
	11/13/97 R.DAVILA (INSTALL SIGNS)	CD1 #603		75.00	

				92,408.60-	
					5,413.70
1540	FENCE, MCLEOD GARDENS		2,742.96		
	06/11/97 JOHN W. SHULL	CD1 #563		1,500.00	
	06/24/97 JOHN W. SHULL	CD1 #567		1,200.00	

				2,700.00	
					5,442.96
1660	MACHINERY & EQUIPMENT		543.08		543.08
1730	ACCUMULATED DEPRECIATION		297.16-		
	04/30/97 RECORD DEPRECIATION FOR	GJ #173		595.00-	
					892.16-
1801	DEPOSITS, UTILITY		150.00		150.00
1900	UNAMORTIZED LOAN EXPENSE		750.00		
	04/30/97 RECORD PRIOR YEAR ENTRY	GJ #174		750.00-	
					.00
2080	CUSTOMER DEPOSITS		.00		
	04/30/97 RECLASSIFY DEPOSITS ON	GJ #166		400.00-	
					400.00-
2090	SALES TAX PAYABLE		16.04-		
	01/10/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	01/16/97 FL DEPT/REVENUE (SALES	CD1 #534		16.04	
	02/19/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	03/14/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	03/31/97 MERRIAM, ALAN (RENT)	CR1		5.92-	

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
	05/12/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	06/17/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	06/30/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	07/31/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	09/26/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	10/10/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	11/21/97 MERRIAM, ALAN (RENT)	CR1		5.92-	
	12/09/97 MERRIAM, ALAN (RENT)	CR1		5.84-	

				54.92-	
					70.96-
2410	REG ASSESS FEES PAYABLE		.00		
	03/31/97 SPARKS, D.	CR1		.81-	
	04/07/97 SHORETTE (#35)	CR1		13.28-	
	04/07/97 SHORETTE (#34)	CR1		13.28-	
	04/07/97 SHORETTE (#33)	CR1		13.28-	
	04/14/97 EVERLEY	CR1		.81-	
	04/30/97 SPARKS, D.	CR1		.81-	
	05/12/97 T. EVERLEY	CR1		.81-	
	05/12/97 GONZALEZ	CR1		.41-	
	05/12/97 SPARKS	CR1		.81-	
	06/17/97 EVERLEY	CR1		.81-	
	06/17/97 GONZALEZ	CR1		.81-	
	06/17/97 SPARKS	CR1		.81-	
	07/24/97 GONZALES-WATER	CR1		.81-	
	07/24/97 EVERLEY - WATER	CR1		.81-	
	07/24/97 SAPRKS - WATER	CR1		.81-	
	07/31/97 BARDWELL	CR1		.81-	
	08/27/97 EVERLEY - WATER	CR1		.81-	
	08/27/97 GONZALEZ - WATER	CR1		.81-	
	09/26/97 EVERLEY (WATER)	CR1		.81-	
	09/26/97 GONZALEZ (WATER)	CR1		.81-	
	09/26/97 BARDWELL (WATER)	CR1		.81-	
	09/26/97 SPARKS (WATER)	CR1		.81-	
	10/10/97 EVERLEY (WATER)	CR1		.81-	
	10/22/97 GONZALEZ (WATER)	CR1		.81-	
	10/22/97 SPARKS (WATER)	CR1		.81-	
	10/31/97 BARDWELL (WATER)	CR1		.81-	
	11/21/97 EVERLEY - WATER	CR1		.81-	
	11/21/97 CAGLE - WATER	CR1		.41-	
	11/21/97 GONZALEZ - WATER	CR1		.81-	
	11/21/97 SPARKS - WATER	CR1		.81-	
	12/09/97 BARDWELL WATER	CR1		.81-	
	12/09/97 SHORETTE-WATER	CR1		.81-	
	12/09/97 CAGLE	CR1		.81-	
	12/09/97 EVERLEY - WATER	CR1		.81-	
	12/09/97 SHORETTE - WATER	CR1		.81-	
	12/24/97 GONZALEZ, A (WATER)	CR1		.80-	
	12/24/97 SPARKS, D (WATER)	CR1		.81-	
	12/24/97 BARDWELL, P. (WATER)	CR1		.81-	
	12/26/97 KENNEDY (WATER)	CR1		.81-	
	12/31/97 CORRECT DEPOSIT FOR KEN	GJ #181		.81-	
	12/31/97 CORRECT JE #181	GJ #182		.81	

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO. NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
12/31/97 CORRECT JE #181	GJ #182		.81	

			67.38-	67.38-
2580 UNRECOGNIZED GAIN/INSTALL'S		.00		
04/30/97 RECLASSIFY DEFERRED GAI GJ #172			7,720.47-	
04/30/97 RECLASSIFY DEFERRED GAI GJ #172			735.27	

			6,985.20-	6,985.20-
2600 N/P 1ST COMMERCE BK #1		135,000.00-		
06/05/97 FIRST COMMERCE BK (#1) CD1 #561			10,000.00	
07/03/97 FIRST COMMERCE BK (#1) CD1 #569			8,000.00	

			18,000.00	117,000.00-
2610 A/P ENGINEERING (MCLEOD)		48,568.10-		
03/12/97 W. A. READ JR & ASSOCIA CD1 #544			5,000.00	
04/16/97 W. A. READ JR & ASSOCIA CD1 #551			6,000.00	
06/05/97 W. A. READ JR & ASSOCIA CD1 #562			5,000.00	
07/31/97 W. A. READ JR & ASSOCIA CD1 #575			3,000.00	
10/20/97 W. A. READ JR & ASSOCIA CD1 #594			3,000.00	
12/29/97 W. A. READ JR & ASSOCIA CD1 #612			5,000.00	

			27,000.00	21,568.10-
3010 CAPITAL STOCK		37,500.00-		37,500.00-
3050 PAID IN CAPITAL		173,210.72-		
04/30/97 RECLASSIFY PAID IN APIT GJ #167			173,210.72	.00
3051 JOV PAID IN CAPITAL		60,000.00-		
04/30/97 RECLASSIFY PAID IN APIT GJ #167			86,605.36-	
09/29/97 VAUGHN, JAMES O. CR1			5,000.00-	

			91,605.36-	151,605.36-
3052 KMG PAID IN CAPITAL		60,000.00-		
04/30/97 RECLASSIFY PAID IN APIT GJ #167			86,605.36-	146,605.36-
3080 RETAINED EARNINGS		93,302.78-		
04/30/97 RECORD PRIOR YEAR ENTRY GJ #174			750.00	
04/30/97 CLOSE CURRENT YEAR LOST GJ #175			21,312.88	

			22,062.88	71,239.90-

TEVALO, INC.
GENERAL LEDGER

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
3500	CURRENT PROFIT/LOSS		6,235.69-		
	04/30/97 RECLASSIFY DEPOSITS ON	GJ #166		100.00	
	04/30/97 RECLASSIFY DEPOSITS ON	GJ #166		100.00	
	04/30/97 RECLASSIFY DEPOSITS ON	GJ #166		100.00	
	04/30/97 RECLASSIFY DEPOSITS ON	GJ #166		100.00	
	04/30/97 TO CAPITALIZE TAXES ON	GJ #168		3,984.66-	
	04/30/97 RECLASSIFY COST OF LOTS	GJ #171		7,851.01	
	04/30/97 RECLASSIFY COST OF LOTS	GJ #171		7,851.01	
	04/30/97 RECLASSIFY COST OF LOTS	GJ #171		7,851.01	
	04/30/97 RECLASSIFY DEFERRED	GAI GJ #172		2,569.49	
	04/30/97 RECLASSIFY DEFERRED	GAI GJ #172		2,575.49	
	04/30/97 RECLASSIFY DEFERRED	GAI GJ #172		2,575.49	
	04/30/97 RECLASSIFY DEFERRED	GAI GJ #172		735.27-	
	04/30/97 RECORD DEPRECIATION FOR	GJ #173		595.00	
	04/30/97 CLOSE CURRENT YEAR LOST	GJ #175		21,312.88-	
	PERIOD NET INCOME (CR) OR LOSS (DR)			52,447.89-	

				46,212.20-	
					52,447.89-
4002	INCOME, WATER SALES		.00		
	03/31/97 SPARKS, D.	CR1		18.00-	
	04/14/97 EVERLEY	CR1		18.00-	
	04/30/97 SPARKS, D.	CR1		18.00-	
	05/12/97 T. EVERLEY	CR1		18.00-	
	05/12/97 GONZALEZ	CR1		9.00-	
	05/12/97 SPARKS	CR1		18.00-	
	06/17/97 EVERLEY	CR1		18.00-	
	06/17/97 GONZALEZ	CR1		18.00-	
	06/17/97 SPARKS	CR1		18.00-	
	07/24/97 GONZALES-WATER	CR1		18.00-	
	07/24/97 EVERLEY - WATER	CR1		18.00-	
	07/24/97 SAPRKS - WATER	CR1		18.00-	
	07/31/97 BARDWELL	CR1		18.00-	
	08/27/97 EVERLEY - WATER	CR1		18.00-	
	08/27/97 GONZALEZ - WATER	CR1		18.00-	
	08/27/97 SPARKS - WATER	CR1		18.00-	
	08/27/97 BARDWELL - WATER	CR1		18.00-	
	09/26/97 EVERLEY (WATER)	CR1		18.00-	
	09/26/97 GONZALEZ (WATER)	CR1		18.00-	
	09/26/97 BARDWELL (WATER)	CR1		18.00-	
	09/26/97 SPARKS (WATER)	CR1		18.00-	
	10/10/97 EVERLEY (WATER)	CR1		18.00-	
	10/22/97 GONZALEZ (WATER)	CR1		18.00-	
	10/22/97 SPARKS (WATER)	CR1		18.00-	
	10/31/97 BARDWELL (WATER)	CR1		18.00-	
	11/21/97 EVERLEY - WATER	CR1		18.00-	
	11/21/97 CAGLE - WATER	CR1		9.00-	
	11/21/97 GONZALEZ - WATER	CR1		18.00-	
	11/21/97 SPARKS - WATER	CR1		18.00-	
	12/09/97 BARDWELL WATER	CR1		18.00-	
	12/09/97 SHORETTE-WATER	CR1		18.00-	
	12/09/97 CAGLE	CR1		18.00-	
	12/09/97 EVERLEY - WATER	CR1		18.00-	

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
	12/09/97 SHORETTE - WATER	CR1		18.00-	
	12/24/97 GONZALEZ, A (WATER)	CR1		18.00-	
	12/24/97 SPARKS, D (WATER)	CR1		18.00-	
	12/24/97 BARDWELL, P. (WATER)	CR1		18.00-	
	12/26/97 KENNEDY (WATER)	CR1		18.00-	

				666.00-	666.00-
4012	INCOME, LATE FEES WATER		.00		
	07/31/97 BARDWELL	CR1		2.50-	
	08/27/97 BARDWELL - WATER	CR1		2.50-	
	10/22/97 SPARKS (WATER)	CR1		2.50-	
	10/31/97 BARDWELL (WATER)	CR1		5.00-	
	12/09/97 BARDWELL WATER	CR1		2.50-	

				15.00-	15.00-
4101	INCOME, SALES TAX COMM.		.00		
	01/16/97 FL DEPT/REVENUE (SALES	CD1 #534		.40-	.40-
4141	INCOME, LAND RENT		.00		
	01/10/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	02/19/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	03/14/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	03/31/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	05/12/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	06/17/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	06/30/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	07/31/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	09/26/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	10/10/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	11/21/97 MERRIAM, ALAN (RENT)	CR1		84.51-	
	12/09/97 MERRIAM, ALAN (RENT)	CR1		85.16-	

				1,014.77-	1,014.77-
4151	INCOME, TAP-ON FEES		.00		
	04/07/97 SHORETTE (#35 TAP-ON)	CR1		275.00-	
	06/17/97 SHORETTE - TAP-ON #10	CR1		275.00-	
	10/10/97 FIDELITY - #9 TAP-ON FE	CR1		275.00-	
	10/22/97 SHORETTE - #31 TAP-ON F	CR1		275.00-	
	11/21/97 SHORETTE - #6 TAP-ON	CR1		275.00-	
	12/26/97 FIDELITY NATIONAL TITLE	CR1		275.00-	

				1,650.00-	1,650.00-
4210	INT, FRIENDLY #34		.00		
	08/27/97 SPARKS - WATER	CR1		.81-	
	08/27/97 BARDWELL - WATER	CR1		.81-	

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
				1.62-	1.62-
4232	SALE, FRIENDLY #5		.00		
	01/17/97 FIDELITY NATL TITLE INS CR1			66.50	
	01/17/97 FIDELITY NATL TITLE INS CR1			9,400.00-	
	12/26/97 FIDELITY NATIONAL TITLE CR1			8,500.00-	

				17,833.50-	17,833.50-
4242	SALE, FRIENDLY #6		.00		
	01/17/97 FIDELITY NATL TITLE INS CR1			66.50	
	01/17/97 FIDELITY NATL TITLE INS CR1			9,400.00-	

				9,333.50-	9,333.50-
4252	SALE, FRIENDLY #7		.00		
	05/30/97 FIDELITY/FRIENDLY #7 CR1			66.50	
	05/30/97 FIDELITY/FRIENDLY #7 CR1			9,400.00-	

				9,333.50-	9,333.50-
4262	SALE, FRIENDLY #8		.00		
	05/30/97 FIDELITY/FRIENDLY #8 CR1			66.50	
	05/30/97 FIDELITY/FRIENDLY #8 CR1			9,400.00-	

				9,333.50-	9,333.50-
4272	SALE, FRIENDLY #31		.00		
	03/14/97 RECORD FRIENDLY #31 SAL GJ #158			8,500.00-X	
	03/14/97 SHORETTE MTG. CR1			100.00-	
	03/14/97 REMOVE J.E. 158 (RE-ENT GJ #164			8,500.00-X	
	04/14/97 FIDELITY NATL (#31) CR1			66.50	
	04/14/97 CORRECT ENTRY 4/14 DEPO GJ #176			900.00-	

				933.50-	933.50-
4282	SALE, FRIENDLY #10		.00		
	02/24/97 RECLASSY FRIENDLY #10 D GJ #160			100.00-	
	03/19/97 FRIENDLY HOMES CR1			66.50-	
	03/19/97 FRIENDLY HOMES CR1			8,572.92	
	03/19/97 CORRECT 3/19 DEPOSIT GJ #163			8,572.92	
	03/19/97 CORRECT 3/19 DEPOSIT GJ #163			9,400.00-	
	03/14/97 REMOVE 3/19 ENTRY OF DE GJ #165			66.50	
	03/14/97 REMOVE 3/19 ENTRY OF DE GJ #165			66.50	
	03/14/97 REMOVE 3/19 ENTRY OF DE GJ #165			8,572.92-	
	03/14/97 REMOVE 3/19 ENTRY OF DE GJ #165			8,572.92-	

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO. NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
			9,433.50-	9,433.50-
4292 SALE, FRIENDLY #4		.00		
02/24/97 RECLASSIFY FRIENDLY #4	GJ #161		100.00-	
04/14/97 FIDELITY NATL (#31)	CR1		900.00-	
04/14/97 CORRECT ENTRY 4/14 DEPO	GJ #176		900.00	
			100.00-	100.00-
4302 SALE, FRIENDLY #9		.00		
06/30/97 FRIENDLY/SHORETTE	CR1		100.00-	
07/24/97 FRIENDLEY #9	CR1		9,400.00-	
07/24/97 FRIENDLEY #9	CR1		66.50	
			9,433.50-	9,433.50-
4312 SALE, FRIENDLY #2		.00		
11/21/97 SHORETTE #2	CR1		8,500.00-	
12/09/97 SHORETTE #2	CR1		219.66	
12/09/97 SHORETTE #2	CR1		900.00-	
			9,180.34-	9,180.34-
4322 SALE, FRIENDLY #3		.00		
11/21/97 SHORETTE #3	CR1		8,500.00-	
12/09/97 SHORETTE #3	CR1		219.66	
12/09/97 SHORETTE #3	CR1		900.00-	
			9,180.34-	9,180.34-
4332 SALE, FRIENDLY #1		.00		
12/09/97 SHORETTE #1	CR1		100.00-	100.00-
4342 SALE, FRIENDLY #11		.00		
12/09/97 SHORETTE #11	CR1		100.00-	100.00-
4352 SALE, FRIENDLY #30		.00		
12/24/97 FRIENDLY (DEPOSIT #30)	CR1		100.00-	100.00-
6161 BOOKKEEPING		.00		
01/02/97 GLENDA LAWRENCE	CD1 #532		50.00	
01/30/97 GLENDA LAWRENCE	CD1 #537		50.00	
03/01/97 GLENDA LAWRENCE	CD1 #540		50.00	
04/01/97 GLENDA LAWRENCE	CD1 #547		50.00	
04/30/97 GLENDA LAWRENCE	CD1 #554		50.00	

TEVALO, INC.
GENERAL LEDGER

AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
	05/29/97 GLENDA LAWRENCE	CD1 #560		50.00	
	07/01/97 GLENDA LAWRENCE	CD1 #568		50.00	
	08/01/97 GLENDA LAWRENCE	CD1 #576		50.00	
	09/01/97 GLENDA LAWRENCE	CD1 #582		50.00	
	09/30/97 GLENDA LAWRENCE	CD1 #586		50.00	
	10/31/97 GLENDA LAWRENCE	CD1 #596		50.00	
	12/01/97 GLENDA LAWRENCE	CD1 #606		50.00	

				600.00	600.00
6181	CONTRACT LABOR		.00		
	01/13/97 WALTER MESSER	CD1 #533		50.00	
	02/08/97 WALTER MESSER	CD1 #538		50.00	
	03/10/97 WALTER MESSER	CD1 #542		259.60	
	04/04/97 WALTER MESSER	CD1 #549		254.80	
	04/18/97 WALTER MESSER	CD1 #553		906.30	
	05/08/97 WALTER MESSER	CD1 #556		259.60	
	06/14/97 WALTER MESSER	CD1 #564		259.60	
	07/09/97 WALTER MESSER	CD1 #570		264.40	
	08/11/97 WALTER MESSER	CD1 #580		312.40	
	09/06/97 WALTER MESSER	CD1 #583		259.60	
	10/06/97 WALTER MESSER	CD1 #588		278.80	
	10/10/97 DEEN ENTERP (CLEAR/BURN)	CD1 #590		500.00	
	11/08/97 WALTER MESSER	CD1 #601		307.60	
	12/08/97 WALTER MESSER	CD1 #607		278.80	
	12/31/97 WALTER MESSER	CD1 #613		219.95	

				4,461.45	4,461.45
6771	INSURANCE EXPENSE		.00		
	08/11/97 MCDONALD INSURANCE AGEN	CD1 #579		499.50	
	09/25/97 AMERICAN SURETY/CASUALT	CD1 #585		994.00	
	10/08/97 MCDONALD INSURANCE AGEN	CD1 #589		560.00	

				2,053.50	2,053.50
6791	INT EXP, 1ST COMMERCE BK		.00		
	01/02/97 FIRST COMMERCE BK (#1)	CD1 #531		3,363.75	
	04/02/97 FIRST COMMERCE BK (#1)	CD1 #548		3,290.63	
	07/03/97 FIRST COMMERCE BK (#1)	CD1 #569		341.32	
	10/02/97 FIRST COMMERCE BK (#1)	CD1 #587		3,063.88	

				10,059.58	10,059.58
6881	LEGAL & ACCOUNTING		.00		
	03/19/97 B.RAFOOL-FT.CARROLL SUI	CD1 #545		140.00	
	04/16/97 CAMPBELL & ASSOCIATES	CD1 #552		1,475.00	
	04/30/97 BRANDON RAFOOL	CD1 #555		590.00	

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO. NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
			2,205.00	2,205.00
7021 MOWING VACANT LOTS		.00		
08/01/97 JOHN SHULL'S TRACTOR SE	CD1 #577		150.00	
10/27/97 DEEN ENTER (MOWING)	CD1 #595		150.00	
			300.00	300.00
7031 CLEARING UNDEV LAND		.00		
07/09/97 TRI-ANGLE GROVE SERVICE	CD1 #571		621.69	
08/01/97 JOHN SHULL'S TRACTOR	CD1 #577		150.00	
08/31/97 REMOVE ENTRY OF CK #577	GJ #177		150.00-	
			621.69	621.69
7041 OFFICE EXPENSE		.00		
01/02/97 GLENDA LAWRENCE	CD1 #532		1.38	
03/01/97 GLENDA LAWRENCE	CD1 #540		.92	
04/07/97 GLENDA LAWRENCE	CD1 #550		13.58	
12/01/97 GLENDA LAWRENCE	CD1 #606		1.10	
			16.98	16.98
7111 PCA REPORTING COSTS		.00		
06/14/97 WALTER MESSER	CD1 #566		80.00	80.00
7371 R&M/WATERSYSTEM		.00		
03/07/97 DUNHAM WELL DRILLING	CD1 #541		58.84	
07/14/97 DUNHAM WELL DRILLING	CD1 #572		162.50	
07/21/97 DUNHAM WELL DRILLING	CD1 #573		90.00	
08/01/97 DEEN ENTERPRISES	CD1 #578		180.00	
08/01/97 RECLASSIFY CK #578 (DEE	GJ #178		180.00-	
10/20/97 DUNHAM WELL DRILLING	CD1 #592		2,465.46	
11/03/97 DUNHAM WELL DRILLING	CD1 #597		707.98	
			3,484.78	3,484.78
7381 REPAIRS/MAINTENANCE		.00		
08/01/97 RECLASSIFY CK #578 (DEE	GJ #178		180.00	180.00
7611 PERMITS/LICENSES		.00		
12/18/97 MVM OF WINTER HAVEN	CD1 #609		180.00	
12/23/97 POLK CTY PUB HEALTH	CD1 #611		500.00	
			680.00	680.00

TEVALO, INC.
GENERAL LEDGER

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AS-OF DATE : 12/31/97

ACCOUNT NO.	NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
7631	TAXES		.00		
	01/17/97 FIDELITY NATL TITLE INS	CR1		1.44	
	01/17/97 FIDELITY NATL TITLE INS	CR1		1.44	
	03/19/97 FRIENDLY HOMES	CR1		6.42-	
	03/14/97 REMOVE 3/19 ENTRY OF DE	GJ #165		6.42	
	03/14/97 REMOVE 3/19 ENTRY OF DE	GJ #165		6.42	
	04/14/97 FIDELITY NATL (#31)	CR1		8.31	
	05/30/97 FIDELITY/FRIENDLY #7	CR1		11.92	
	05/30/97 FIDELITY/FRIENDLY #8	CR1		11.92	
	07/24/97 FRIENDLEY #9	CR1		87.35	
	11/07/97 COUNTY OF VOLUSIA	CD1 #599		18.94	
	11/29/97 HILLS. COUNTY TAX COLLE	CD1 #604		642.40	
	11/29/97 POLK COUNTY TAX COLLECT	CD1 #605		9,141.11	
	11/07/97 CORRECT CK #599 ENTRY	GJ #180		18.94-	
	11/07/97 CORRECT CK #599 ENTRY	GJ #180		18.84	
	12/09/97 SHORETTE #2	CR1		12.17-	
	12/09/97 SHORETTE #3	CR1		12.17-	
	12/24/97 FIDELITY (REF TAXES #2)	CR1		153.16-	
	12/24/97 FIDELITY (REF TAXES #3)	CR1		153.16-	

				9,600.49	9,600.49
7661	TAXES, ANNUAL FILING FEE		.00		
	01/20/97 FL DEPARTMENT OF STATE	CD1 #535		165.00	165.00
7691	TAXES, INTANGIBLE		.00		
	03/12/97 FL DEPT/REV (INTANGIBLE	CD1 #543		399.97	399.97
7831	UTILITIES		.00		
	01/24/97 TAMPA ELECTRIC COMPANY	CD1 #536		63.35	
	02/28/97 TAMPA ELECTRIC COMPANY	CD1 #539		52.04	
	03/19/97 TAMPA ELECTRIC COMPANY	CD1 #546		28.91	
	05/09/97 TAMPA ELECTRIC COMPANY	CD1 #557		5.28	
	05/19/97 TAMPA ELECTRIC COMPANY	CD1 #559		23.87	
	06/14/97 TAMPA ELECTRIC COMPANY	CD1 #565		39.15	
	07/21/97 TAMPA ELECTRIC COMPANY	CD1 #574		48.04	
	09/24/97 TAMPA ELECTRIC COMPANY	CD1 #584		43.85	
	10/20/97 TAMPA ELECTRIC COMPANY	CD1 #593		32.49	
	11/13/97 TAMPA ELECTRIC COMPANY	CD1 #602		29.06	
	12/20/97 TAMPA ELECTRIC COMPANY	CD1 #610		20.60	

				386.64	386.64
9999	INCOME TRANSFER		.00		
	PERIOD NET INCOME (DR) OR LOSS (CR)			52,447.89	52,447.89

TEVALO, INC.
GENERAL LEDGER

AS-OF DATE : 12/31/97

ACCOUNT NO. NAME	FOLIO	BALANCE FORWARD	CURRENT PERIOD	ENDING BALANCE
-----		-----	-----	-----
TOTALS		.00	.00	.00
		=====	=====	=====

COPY

WATER TARIFF

Tevalo, Inc. DBA McLeod Gardens Water Company

NAME OF COMPANY

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

WATER TARIFF

Tevalo, Inc. DBA McLeod Gardens Water Company
NAME OF COMPANY

616 Second Street SW

PO Box 2898

Winter Haven, FL 33883-2898
(ADDRESS OF COMPANY)

863-293-2577 863-299-2261
(Business & Emergency Telephone Numbers)

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

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Territory Authority	3.0

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

TERRITORY AUTHORITY

CERTIFICATE NUMBER -PWS Id. No. 6535393

COUNTY -Polk

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
---------------------	--------------------	----------------------	--------------------

(Continued to Sheet No. 3.1)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

A Residential Development consisting of single family homes. A total of 176 homes have been planned. Developed in four phases.

Phase I – Existing Water Service Provided

The South 891 feet of the NE ¼ of the SE ¼ Section 13, Township 29 South, Range 25 East, Polk County, Florida, LESS the South 40 feet thereof for Bomber Road. Said Parcel of land contains 25.963 acres more or less.

Phase II – Proposed Water Service

The North ½ of United States Government Lot 4 (otherwise known as NW ¼ of SW ¼) of Section 18, Township 29 South, Range 26 East, Polk County, Florida, LESS the South 40 feet thereof for Bomber Road.

Phase III – Proposed Water Service

Portions of the NE ¼ of the SE ¼, Section 13, Township 29 South, Range 25 East, and the NW ¼ of the SW ¼ of Section 18, Township 29 South, Range 26 East, Polk County, Florida, More Particularly Described as Follows:

Begin on the West Boundary of the NW ¼ of the SW ¼ of Said Section 18, at a Point Which Lies 615.00 Feet North of the Southwest Corner Thereof, and Run S8918'14"W, Along the North Boundary of McLeod Gardens, Phase II as Recorded in Plat Book 108, Page 2, 1068.47 Feet; Thence S0041'46"E, Along the West Boundary of Said Subdivision and its Extension Southward, 110.00 Feet; Thence S8918'14"W, 85.00 Feet; Thence Northeasterly on the Arc of a Curve to the Left (Radius 25.00 Feet, Central Angle 9000'00") 39.27 Feet to a Point of Tangent; Thence N0041'46"W, 175.00 Feet; Thence S8918'14"W, 161.48 Feet; Thence N0106'13"W, 186.00 Feet; Thence N8918'14"E, 1480.80 Feet; Thence S0041'46"E, 446.00 Feet; Thence S8918'14"W, 60.00 Feet; Thence N0041'46"W, 170.00 Feet; Thence S8918'14"W, Along the North Boundary of McLeod Gardens, Phase II, 129.53 Feet to the Point of Beginning. Said Parcel of Land Contains 9.315 Acres, More or Less

Phase IV – Proposed Water Service

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Polk County	McLeod Gardens	General Service	12.0
		Residential Service	13.0
		Meter Test Deposit	15.0
		Misc. Service Charges	16.1
		Service Fees & Charges	17.0

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive water service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is Tevalo, Inc. DBA McLeod Gardens Water Company.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-off, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering water service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey water service to individual service lines or through other mains.
- 9.0 "RATE" - Amount which the Company may charge for water service which is applied to the Customer's actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, "Service" shall be construed to include, in addition to all water service required by the Customer, the readiness and ability on the part of the Company to furnish water service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.

(Continued to Sheet No. 5.1)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBAMcLeod Gardens Water Company

WATER TARIFF

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(Continued to Sheet No. 6.1)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 6.0)

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James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

RULES AND REGULATIONS

1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders water service.

The Company shall provide water service to all Customers requiring such service within its Certified territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.

2.0 POLICY DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.

3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.

4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.

5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.

6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.

7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service. The Company reserves the right to discontinue or withhold water service to such apparatus or device.

8.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

(Continued on Sheet No. 8.0)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 7.0)

- 9.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous water service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

- 10.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the Customer only for the purposes specified in the application for water service. Water service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such water service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

- 11.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

(Continued on Sheet No. 9.0)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 8.0)

- 13.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

- 14.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

- 15.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.

- 16.0 CUSTOMER BILLING - Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 17.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where water service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

(Continued on Sheet No. 10.0)

James O. Vaughn
ISSUING OFFICER

President _____
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

(Continued from Sheet No. 9.0)

- 18.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 19.0 UNAUTHORIZED CONNECTIONS - WATER - Any unauthorized connections to the Customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 METERS - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 21.0 ALL WATER THROUGH METER - That portion of the Customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.
- 22.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 23.0 ADJUSTMENT OF BILLS FOR METER ERROR - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 24.0 METER ACCURACY REQUIREMENTS - All meters used by the Company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 25.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

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Meter Test Deposit	15.0
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Service Availability Fees and Charges	17.0

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Period begins the 29th of each month and ends on the 28th of the following month.
- RATE - 18.00 flat rate per month

MINIMUM CHARGE - \$18.00 flat rate per month.

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING – Original Certification

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Period begins on the 29th of each month and ends on the 28th of the following month.

RATE - \$18.00 flat rate per month.

MINIMUM CHARGE - \$18.00 flat rate per month.

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING – Original Certification

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

CUSTOMER DEPOSITS

N/A

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

METER TEST DEPOSIT

METER BENCH TEST REQUEST - If any Customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2" and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The Company may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A Customer may request a no-charge field test of the accuracy of a meter in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -

TYPE OF FILING -- Original Certification

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

LATE FEE - This charge may be levied when a payment is not received by the 20th of the month following service.

LOCK TAMPERING - This charge is levied when customer removes and/or damages the lock placed on water line by a Company representative due to non payment of water bill.

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY - Tevalo, Inc. DBA McLeod Gardens Water Company

Water Tariff

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ <u>N/A</u>
Normal Reconnection Fee	\$ <u>15.00</u>
Violation Reconnection Fee	\$ <u>15.00</u>
Premises Visit Fee (in lieu of disconnection)	\$ <u>10.00</u>
Late Fee	\$ <u>3.00</u>
Lock Tampering	<u>\$Actual Cost</u>

EFFECTIVE DATE -

TYPE OF FILING -Original Certification

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company
WATER TARIFF

SERVICE AVAILABILITY FEES AND CHARGES

<u>Description</u>	<u>Refer to Service Availability Policy</u>
	<u>Amount</u> <u>Sheet No./Rule No.</u>
<u>Back-Flow Preventor Installation Fee</u>	
5/8" x 3/4"	\$
1"	\$
1 1/2"	\$
2"	\$
Over 2"	Actual Cost (1) ¹
<u>Customer Connection (Tap-in) Charge</u>	
5/8" x 3/4" metered service	\$275.00
1" metered service	\$
1 1/2" metered service	\$
2" metered service	\$
Over 2" metered service	Actual Cost (1) ¹
<u>Guaranteed Revenue Charge</u>	
With Prepayment of Service Availability Charges:	
Residential-per ERC/month (__ GPD)	\$
All others-per gallon/month	\$
Without Prepayment of Service Availability Charges:	
Residential-per ERC/month (__ GPD)	\$
All others-per gallon/month	\$
<u>Inspection Fee</u>	Actual Cost (1)
<u>Main Extension Charge</u>	
Residential-per ERC (__ GPD)	\$
All others-per gallon	\$
or	
Residential-per lot (__ foot frontage)	\$
All others-per front foot	\$
<u>Meter Installation Fee</u>	
5/8" x 3/4"	\$
1"	\$
1 1/2"	\$
2"	\$
Over 2"	Actual Cost (1)
<u>Plan Review Charge</u>	Actual Cost (1)
<u>Plant Capacity Charge</u>	
Residential-per ERC (__ GPD)	\$
All others-per gallon	\$
<u>System Capacity Charge</u>	
Residential-per ERC (__ GPD)	\$
All others-per gallon	\$

¹Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE -

TYPE OF FILING -Original Certification

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

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James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

N/A

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

APPLICATION FOR WATER SERVICE

(See Next Page)

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

Sample Application Form

Name _____

Telephone Number _____

Billing Address _____

City

State

Zip

Service Address _____

City

State

Zip

Date service should begin _____

Service requested:

Water ___ Wastewater ___ Both ___

By signing this agreement, the Customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service; the Company reserves the right to discontinue or withhold water service to such apparatus or device.
2. The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the Customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The Customer agrees to abide by all existing Company Rules and Regulations as contained in the tariff. In addition, the Customer has received from the Company a copy of the brochure "Your Water and Wastewater Service" produced by the Florida Public Service Commission.
4. Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a Customer wishes to terminate service on any premises where water and/or wastewater service is supplied by the Company, the Company may require (oral, written) notice within ___ days prior to the date the Customer desires to terminate service.

Signature

Date

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

APPLICATION FOR METER INSTALLATION

N/A

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

COPY OF CUSTOMER'S BILL

Tevalo, Inc./dba McLeod Gardens Water Co.
 P. O. Box 2898
 616 Second Street SW
 Winter Haven, FL 33883-2898
 863-293-2577

Water Service for Lot: 52

Balance Forward: \$34.34
 Payment Received: 6/18 (\$34.34)
 Late Fee: \$0.00
 Premise Visit: \$0.00
 Reconnect Fee: \$0.00
 NSF Charges: \$0.00
 June service: \$18.36
TOTAL DUE: \$18.36

Payment must be received by us no later than July 20, 2001 to avoid a \$3.00 late fee. Mail your payment to the above address. Make check or money order payable to Tevalo, Inc. CASH CANNOT BE ACCEPTED

*Have a great
4th of July!*

Water Once a Week Only NO
WATERING 10 AM TO 4 PM

Michael Baia
 225 Lily Pad Lane
 Winter Haven, FL 33880

Front
←

Please keep your water valve cover visible, free of grass and dirt.

- Monthly service amount is Water Service of \$18.00 plus Polk County Service Tax Fee of 2% or \$.36.
- Payments received after the 28th will be credited on the next month's bill.
- A 5-working-day cut off notice will be sent if payment is not received by us by the 20th of the month. (NOT BY POSTMARK DATE ON ENVELOPE)
- If account is not paid in full during the 5-day period (including the late fee), service will be discontinued **WITHOUT FURTHER NOTICE**.
- Additional fees will be assessed if service must be discontinued.

➤ Schedule of Fees/Service:

Water Service	\$18.00
Polk County Service Tax Fee (2%)	.36
Late Fee per occurrence	3.00
Premises Visit	10.00
Violation Reconnection	15.00
NSF Fee	15.00
Customer Removal or Damage To Lock	Actual Cost

BACK
←

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

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James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

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Service Availability Policy	24.0

James O. Vaughn
ISSUING OFFICER

President
TITLE

NAME OF COMPANY Tevalo, Inc. DBA McLeod Gardens Water Company

WATER TARIFF

SERVICE AVAILABILITY POLICY

N/A

James O. Vaughn
ISSUING OFFICER

President
TITLE