

See.

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
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TALLAHASSEE, FLORIDA 32301

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CENTRAL FLORIDA OFFICE  
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(407) 830-6331  
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ROBERT M. C. ROSE, OF COUNSEL  
WAYNE L. SCHIEFELBEIN, OF COUNSEL

REPLY TO ALTAMONTE SPRINGS

January 15, 2003

VIA HAND DELIVERY

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

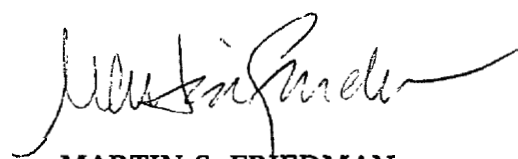
RECEIVED FPSC  
03 JAN 15 AM 11:59  
COMMISSION  
CLERK

Re: **Docket No. 020344-SU; Application for increase in Wastewater rates in Monroe County by Key Haven Utility Corporation**  
**Our File No.: 26043.10**

Dear Ms. Bayo:

In accordance with the PSC Staff's December 30, 2002, Data Request, enclosed is the original and five (5) copies of the data requested regarding rate case expense.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

AUS      MSF/dmp  
CAF      Enclosures  
CMP       
COM       
CTR      cc: Mr. Wayne Lujan (w/enclosure)  
ECR      Robert C. Nixon, CPA (w/enclosure)  
GCL       
OPC      Key Haven\PSC Clerk (Bayo) 06.ltr  
MMS       
SEC   I    
OTH     

DOCUMENT NUMBER-DATE  
00452 JAN 15 03  
FPSC-COMMISSION CLERK

KEY HAVEN UTILITY CORPORATION  
 SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE  
 ASSUMING RESOLUTION AT PAA  
 DOCKET NO.: 020344-SU

ROSE, SUNDSTROM & BENTLEY, LLP

**ACTUAL BILLINGS**

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
July - Nov. 2001	1/18/02	\$ 540.00	\$ 9.50	\$ 549.50
April 2002	5/16/02	\$ 615.00	\$ 45.75	\$ 660.75
May 2002	6/18/02	\$ 202.50	\$ 0.00	\$ 202.50
July 2002	8/16/02	\$ 67.50	\$ 0.00	\$ 67.50
August 2002	9/17/02	\$ 1,575.00	\$ 2,049.16	\$ 3,624.16
September 2002	10/16/02	\$ 517.50	\$ 52.71	\$ 570.21
October 2002	11/14/02	\$ 2,745.00	\$ 56.55	\$ 2,801.55
November 2002	12/18/02	\$ 1,260.00	\$ 770.87	\$ 2,030.87
TOTAL ACTUAL BILLINGS THROUGH 1/9/03		\$ 7,522.50	\$ 2,984.54	\$10,507.04
December 2002	UNBILLED	\$ 4,612.50	\$ 0.00	\$ 4,612.50

**ESTIMATE TO COMPLETE THROUGH PAA**

Respond to Staff request regarding rate case expense including telephone conferences with Mr. Nixon and Ms. Lujan; review staff recommendation and conferences with client and Mr. Nixon concerning same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft revised Tariffs and miscellaneous post PAA matters - 16.0 hours

Total Estimate to Complete	\$ 3,600.00	\$ 450.00	\$ 4,050.00
TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	\$15,735.00	\$ 3,434.54	\$19,169.54

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(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I. # 59-2783536

KEY HAVEN UTILITY CO  
C/C WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33043-2067

INVOICE # 24531  
JANUARY 18, 2002  
FILE # 26043-0010

PAGE 1

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MATTER	2002 RATE CASE		
07/30/01	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED REGARDING PROPOSED RATE CASE.	0.40	
09/01/01	REVIEW 2000 ANNUAL REPORT, OPERATING PERMIT, COLLECTION SYSTEM REPORT AND PREVIOUS PSC ORDER IN PREPARATION FOR FILING NEW RATE CASE.	1.00	
10/23/01	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED; RESEARCH AND DRAFT LETTER TO MR. LUJAN REGARDING TEST YEAR APPROVAL.	0.70	
11/06/01	TELEPHONE CONFERENCE WITH MR. MOORE WHO TELEPHONED.	0.30	
		2.40	540.00
	TELECOPIER	8.00	
	PHOTOCOPIES	1.50	
	TOTAL COSTS ADVANCED	9.50	
	TOTAL STATEMENT		3549.50

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nsf

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F E I # 59-2783536

KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33045-2067

INVOICE # 25018  
MAY 16, 2002  
FILE # 26043-0010

PAGE 1

MATTER 2002 RATE CASE

04/16/02 RESEARCH AND DRAFT LETTER TO MR. LUJAN 0.50  
REGARDING TEST YEAR APPROVAL.

04/17/02 TELEPHONE CONFERENCE WITH MR. LUJAN, MR. 1.70  
MOORE AND MR. NIXON REGARDING UPCOMING  
RATE CASE; TELEPHONE CONFERENCE WITH MS.  
MERCHANT AT PSC AND MR. NIXON REGARDING  
TEST YEAR ISSUES; RESEARCH AND DRAFT  
TEST YEAR REQUEST.

04/17/02 CONFERENCE CALLS WITH MARTY FRIEDMAN, 0.60  
BOB NIXON, PSC STAFF; INTRA-OFFICE  
CONFERENCE.

2.80

615.00

LONG DISTANCE CALLS 30.50  
TELECOPIER 4.50  
PHOTOCOPIES 10.75

TOTAL COSTS ADVANCED 45.75

TOTAL STATEMENT \$560.75

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ISF 495.00  
LS 120.00

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FE.I # 59-2783536

KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2057  
KEY WEST, FL 33045-2067

INVOICE # 25199  
JUNE 18, 2002  
FILE # 26043-0010

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MATTER 2002 RATE CASE

05/06/02	REVIEW TEST YEAR APPROVAL LETTER AND LETTER TO MR. LUJAN CONCERNING SAME.	0.30	
05/12/02	REVIEW 2001 ANNUAL REPORT AND FINANCIAL INFORMATION FROM MR. MOORE.	0.60	
		0.90	202.50
	TOTAL STATEMENT		\$202.50

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F.E.I # 59-2783536

KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33045-2067

INVOICE # 25442  
AUGUST 16, 2002  
FILE # 26043-0010

PAGE 1

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MATTER	2002 RATE CASE		
07/12/02	REVIEW AND DRAFT LETTER TO MR. LUJAN REGARDING ADDITIONAL ENGINEERING INFORMATION.	0.30	
		0.30	67.50
	TOTAL COSTS ADVANCED		9.00
	TOTAL STATEMENT		\$67.50

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FEI # 59-2783536

KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33045-2067

INVOICE # 25593  
SEPTEMBER 17, 2002  
FILE # 26043-0010

PAGE 1

MATTER 2002 RATE CASE

08/01/02	TELEPHONE CONFERENCE WITH MR. NIXON WHO TELEPHONED TO DISCUSS MRF'S.	0.30	
08/06/02	REVIEW DRAFT OF MFR'S; TELEPHONE CONFERENCE WITH MR. NIXON.	0.80	
08/08/02	BEGIN RESEARCH AND DRAFT OF APPLICATION.	1.10	
08/10/02	FINALIZE APPLICATION AND TARIFFS.	0.50	
08/12/02	CONTINUE DRAFT OF APPLICATION AND EXHIBITS.	1.20	
08/13/02	REVIEW FINAL MFR'S AND ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE WITH MR. NIXON; FINALIZE AND FILE.	1.40	
08/14/02	TELEPHONE CONFERENCE WITH MR. LUJAN CONCERNING METER READING INFORMATION; TELEPHONE CONFERENCE WITH MR. NIXON CONCERNING SAME.	0.60	
08/19/02	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. DECHERIO.	0.80	
08/30/02	REVIEW PSC LETTER REGARDING PURPORTED DEFICIENCIES AND LETTER TO MR. LUJAN CONCERNING SAME.	0.30	
		7.00	1,575.00
	LONG DISTANCE CALLS	7.41	
	FILING FEE	2,000.00	
	PHOTOCOPIES	31.75	
	LEXIS SERVICE	10.00	
	TOTAL COSTS ADVANCED		2,049.16
	TOTAL STATEMENT		\$3,624.16

Continued

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TALLAHASSEE, FLORIDA 32302-1567

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WHEN REMITTING

FE I. # 59-2783536

KEY HAVEN UTILITY CO

INVOICE # 25593  
SEPTEMBER 17, 2002  
FILE # 26043-0010

PAGE 2

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KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33045-2067

INVOICE # 25732  
OCTOBER 16, 2002  
FILE # 26043-0010

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MATTER	2002 RATE CASE		
09/02/02	REVIEW PSC AUDIT REQUEST AND LETTER TO MR. LUJAN CONCERNING SAME.	0.20	
09/04/02	TELEPHONE CONFERENCE WITH MR. NIXON REGARDING PSC REQUEST FOR ADDITIONAL INFORMATION AND REDUCTION IN REVENUE REQUIREMENT.	0.30	
09/12/02	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED REGARDING AUDITOR'S REQUESTS.	0.30	
09/23/02	REVIEW REVISED MFR'S TO CORRECT DEFICIENCIES TO UPDATE CHANGES; TELEPHONE CONFERENCE WITH MR. NIXON CONCERNING SAME; DRAFT REVISED TARIFF SHEETS; LETTER TO PSC CLERK.	1.50	
		2.30	517.50
	FEDERAL EXPRESS	49.71	
	TELECOPIER	3.00	
	TOTAL COSTS ADVANCED		52.71
	TOTAL STATEMENT		\$570.21

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FEI # 59-2783536

KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST, FL 33045-2067

INVOICE # 25881  
NOVEMBER 14, 2002  
FILE # 26043-0010

PAGE 1

MATTER 2002 RATE CASE

10/07/02 REVIEW LETTER ESTABLISHING OFFICIAL DATE 2.00  
OF FILING AND LETTER TO MR. LUJAN  
CONCERNING SAME; TELEPHONE CONFERENCE  
WITH PSC ATTORNEY JAEGER; RESEARCH AND  
DRAFT RATE CASE SYNOPSIS.

10/08/02 REVIEW EMAILS FROM PSC REGARDING 1.00  
SYNOPSIS; TELEPHONE CONFERENCE WITH MR.  
NIXON WHO TELEPHONED; REVIEW COMMENTS  
FROM MR. NIXON AND REVISE SYNOPSIS  
ACCORDINGLY.

10/11/02 REVIEW COMMENTS FROM PSC STAFF ON 1.00  
SYNOPSIS AND REDRAFT SYNOPSIS; TELEPHONE  
CONFERENCE WITH MR. BOUTWELL AT PSC.

10/14/02 FINALIZE SYNOPSIS AND LETTER TO MR. 1.40  
BOUTWELL AT PSC CONCERNING SAME; REVIEW  
CASE SCHEDULE AND LETTER TO MR. LUJAN  
CONCERNING SAME; DRAFT CUSTOMER NOTICE.

10/15/02 EXCHANGE OF EMAILS WITH MR. BOUTWELL OF 1.10  
PSC STAFF; LETTER TO LIBRARIAN AND  
MONROE CO. COMMISSION CHAIRMAN; LETTER  
TO MR. LUJAN; FINALIZE DRAFT OF CUSTOMER  
NOTICE AND LETTER TO MR. BOUTWELL  
CONCERNING SAME.

10/16/02 TELEPHONE CONFERENCE WITH MR. BOUTWELL 0.30  
WHO TELEPHONED TO DISCUSS CUSTOMER  
NOTICE.

10/18/02 REVIEW COMMENTS FROM PSC STAFF REGARDING 1.00  
NOTICING; REDRAFT NOTICE TO INCORPORATE  
CUSTOMER MEETING NOTICE; TELEPHONE  
CONFERENCE WITH MR. LUJAN WHO TELEPHONED  
REGARDING STAFF'S AUDIT REQUEST.

10/21/02 DRAFT NOTICE OF CUSTOMER MEETING AND 1.00  
INCORPORATE INITIAL CUSTOMER NOTICE;  
LETTER TO MR. BOUTWELL CONCERNING SAME.

10/22/02 FINALIZE COMBINED INITIAL NOTICE AND 0.70

Continue

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PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

FEI # 59-2783536

KEY HAVEN UTILITY CO

INVOICE # 25881  
NOVEMBER 14, 2002  
FILE # 25043-0010

PAGE 2

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	SERVICE HEARING NOTICE AND DRAFT AFFIDAVIT OF MAILING AND LETTER TO MR. LUJAN CONCERNING SAME.		
10/23/02	TELEPHONE CONFERENCE WITH MR. NIXON WHO TELEPHONED TO DISCUSS PSC AUDIT REQUEST; REVIEW PSC AUDIT REQUEST.	0.40	
10/29/02	REVIEW CHANGES TO NOTICE SUGGESTED BY MS. MERCHANT OF PSC STAFF; TELEPHONE CONFERENCE WITH MS. LEAN AT PSC AUDIT OFFICE; TELEPHONE CONFERENCE WITH MS. WELCH OF PC AUDIT OFFICE; TELEPHONE CONFERENCE WITH MR. LUJAN; LETTER TO MR. LUJAN; TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED TO DISCUSS MANAGEMENT FEE.	1.80	
10/29/02	REVIEW MANAGEMENT AGREEMENT AND TELEPHONE CONFERENCE WITH MR. NIXON CONCERNING SAME.	0.00	
10/30/02		0.50	
		12.20	2,745.00
	LONG DISTANCE CALLS	3.30	
	TELECOPIER	9.00	
	PHOTOCOPIES	34.25	
	POSTAGE	10.00	
	TOTAL COSTS ADVANCED		56.55
	TOTAL STATEMENT		\$2,801.55

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F.E.I. # 59-2783536  
KEY HAVEN UTILITY CO  
C/O WAYNE OR ANDREA LUJAN  
P O BOX 2067  
KEY WEST. FL 33045-2067

INVOICE # 26028  
DECEMBER 18, 2002  
FILE # 26043-0010

PAGE 1

MATTER	2002 RATE CASE		
11/04/02	TELEPHONE CONFERENCE WITH MR. BOUTWELL WHO TELEPHONED REGARDING NOTICE; RESEARCH AND DRAFT REPLY TO MR. BOUTWELL.	0.40	
11/05/02	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED REGARDING RATE CASE INSSUES; TELEPHONE CONFERENCE WITH MS. LUJAN CONCERNING SAME.	0.50	
11/07/02	TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED TO DISCUSS MANAGEMENT FEE.	0.20	
11/08/02	REVIEW STAFF RECOMMENDATION ON INTERIM ARATES AND LETTER TO MR. LUJAN CONCERNING SAME.	0.50	
11/18/02	TELEPHONE CONFERENCE WITH MR. BOUTWELL WHO TELEPHONED.	0.20	
11/19/02	ATTEND PSC AGENDA CONFERENCE ON INTERIM RATES; CONFERENCE WITH MS. MERCHANT AT PSC; LETTER TO MR. LUJAN CONCERNING SAME.	2.00	
11/20/02	TELEPHONE CONFERENCE WITH MR. BOUTWELL OF PSC WHO TELEPHONED; DRAFT NOTICE OF INTERIM RATE INCREASE; TELEPHONE CONFERENCE WITH MR. LUJAN WHO TELEPHONED; DRAFT ESCROW AGREEMENT; LETTER TO MR. LUJAN CONCERNING SAME.	1.60	
11/25/02	TELEPHONE CONFERENCE WITH MS. STROBEL OF FIRST BANK WHO TELEPHONED REGARDING ESCROW AGREEMENT.	0.20	
		5.60	1.260.00
	LONG DISTANCE CALLS	6.75	
	TRAVEL EXPENSE	739.62	
	TELECOPIER	3.00	
	PHOTOCOPIES	21.50	

Continued

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PLEASE REFER TO INVOICE NUMBER  
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F.E.I. # 59-2783536  
KEY HAVEN UTILITY CO

INVOICE # 26028  
DECEMBER 18, 2002  
FILE # 26043-0010

PAGE 2

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TOTAL COSTS ADVANCED	770.87
TOTAL STATEMENT	\$2,030.87

PLEASE REFER TO INVOICE # WHEN REMITTING

KEY HAVEN UTILITY CORPORATION  
 SCHEDULE OF ACTUAL AND ESTIMATED MISCELLANEOUS RATE CASE EXPENSE  
 ASSUMING RESOLUTION AT PAA  
 DOCKET NO.: 020344-SU

MOORE & SPOTTSWOOD, CPAs

**ACTUAL BILLINGS**

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
July 2002	7/31/02	\$ 55.00	\$ 0.00	\$ 55.00
Oct/Nov 2002	12/26/02	\$ 1,210.00	\$ 0.00	\$ 1,210.00
TOTAL ACTUAL BILLINGS THROUGH 1/9/03		\$ 1,265.00	\$ 0.00	\$ 1,265.00

**ESTIMATE TO COMPLETE THROUGH PAA**

UTILITY EXPENSES - NOTICINGS (Three)

Actual:	Postage	\$321.90
	Paper	\$ 16.45
	Envelopes	\$ 70.00
		=====
	TOTAL	\$408.35
Estimated:	Postage	\$160.95
	Paper	\$ 8.23
	Envelopes	\$ 35.00
		=====
	TOTAL	\$204.18

TOTAL NOTICING EXPENSES: \$612.53

TOTAL ACTUAL & ESTIMATED MISCELLANEOUS EXPENSE	\$ 1,265.00	\$ 612.53	\$ 1,877.53
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Date 12/20/02  
 Time 6:34 pm

MOORE & SPOTTSWOOD, CPAs  
 Client Billing Worksheet

Nickname 1 : KEY HAVEN UTIL Nickname 2: 491  
 Address : KEY HAVEN UTILITY CORPORATION  
 P.O. BOX 2026  
 KEY WEST, FL 33040  
 Rounding : None  
 Full Precision : No  
 Last bill : 8/31/02  
 Last charge : 11/22/02  
 Last payment : 10/23/02 Amount : \$1,355.00  
 Arrangement : Time Charges: From slips.  
 : Expenses: From slips.

<u>Date/Slip#</u>	<u>Description</u>	<u>DURES/RATE</u>	<u>AMOUNT</u>	<u>TOTAL</u>
10/9/02	RWM 00 / IND TX RTN PREP	1.00	220.00	
#7450	REVIEW OF INFORMATION FOR PSC RATE CASE	220.00		
10/22/02	RWM 00 / MISC CONSULT.	2.00	440.00	
#7456	MEETING WITH ANDY REGARDING PSC CASE	220.00		
10/29/02	RWM 00 / MISC CONSULT.	1.00	220.00	
#7458	VARIOUS DISCUSSIONS WITH WAYNE REGARDING RATE CASE AND MANAGEMENT FEES	220.00		
11/7/02	RWM 00 / MISC CONSULT.	0.50	110.00	
#7462	REVIEW DEPRECIATION SCHEDULE AND DISCUSS WITH ANDY	220.00		
11/22/02	RWM 00 / MISC CONSULT.	1.00	220.00	
#7466	VARIOUS RESEARCH AND DISCUSSIONS WITH WAYNE AND ANDY REGARDING LOAN CASES AND CONSTRUCTION IN PROGRESS AND OTHER RATE CASE MATTERS	220.00		
<b>TOTAL BILLABLE TIME CHARGES</b>		<b>5.50</b>		<b>\$1,210.00</b>
<b>TOTAL BILLABLE COSTS</b>				<b>\$0.00</b>
<b>TOTAL NEW CHARGES</b>				<b>\$1,210.00</b>
<b>PREVIOUS BALANCE</b>				
120 days overdue			7,245.00	
90 days overdue			110.00	
<b>TOTAL PREVIOUS BALANCE</b>				<b>\$7,355.00</b>
<b>TOTAL overdue: \$7,355.00</b>				
<b>PAYMENTS/REFUNDS/CREDITS</b>				
10/18/02	Payment - thank you		(6,000.00)	
10/23/02	Payment - thank you		(1,355.00)	
<b>TOTAL PAYMENTS/REFUNDS/CREDITS</b>				<b>(\$7,355.00)</b>
<b>NEW BALANCE</b>				
New Current period			1,210.00	
<b>TOTAL NEW BALANCE</b>				<b>\$1,210.00</b>

Date 08/31/02  
 Time 9:54 am

MOORE & SPOTTSWOOD, CPAs  
 Client Billing Worksheet

Page 95

Nickname 1 : KEY HAVEN UTIL Nickname 2: 491  
 Address : KEY HAVEN UTILITY CORPORATION  
 P.O. BOX 2026  
 KEY WEST, FL 33040  
 Rounding : None  
 Full Precision : No  
 Last bill : 07/31/02  
 Last charge : 07/10/02  
 Last payment : 03/01/02 Amount : 5540.00  
 Arrangement : Time Charges: From slips.  
 Expenses: From slips.

<u>Date/Slip#</u>	<u>Description</u>	<u>HOURS/RATE</u>	<u>AMOUNT</u>	<u>TOTAL</u>
07/10/02	RWH 00 / MISC CONSULT.	0.25	55.00	
47129	Discussion with wayne regarding Nixon letter	220.00		
<b>TOTAL BILLABLE TIME CHARGES</b>		<b>0.25</b>		<b>\$55.00</b>
<b>TOTAL BILLABLE COSTS</b>				<b>\$0.00</b>
<b>TOTAL NEW CHARGES</b>				<b>\$55.00</b>
<b>PREVIOUS BALANCE</b>				
120 days overdue			7,135.00	
60 days overdue			110.00	
<b>TOTAL PREVIOUS BALANCE</b>				<b>97,245.00</b>
<b>TOTAL overdue: \$7,245.00</b>				
<b>NEW BALANCE</b>				
New 120 days overdue			7,139.00	
New 60 days overdue			110.00	
New Current period			55.00	
<b>TOTAL NEW BALANCE</b>				<b>\$7,300.00</b>
<b>TOTAL overdue: \$7,245.00</b>				



KEY HAVEN UTILITY CORPORATION  
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE ACCOUNTING EXPENSE  
ASSUMING RESOLUTION AT PAA  
DOCKET NO. 020344-SU

LINE NO.	CRONIN, JACKSON, NIXON & WILSON, CPA'S	INVOICE DATE	TIME CHARGES	OUT OF POCKET	TOTAL
1	<u>ACTUAL BILLINGS / MONTH OF SERVICE</u>				
2	FEBRUARY, 2002	3/20/02	\$ 840	\$ 6	\$ 846
3	MAY, 2002	6/10/02	1,005	6	1,011
4	JUNE, 2002	7/19/02	7,158	17	7,175
5	JULY, 2002	8/9/02	5,778		5,778
6	AUGUST, 2002	9/19/02	4,608	912	5,520
7	SEPTEMBER, 2002	10/11/02	5,520	608	6,128
8	OCTOBER, 2002	11/25/02	1,095	118	1,213
9	NOVEMBER, 2002	12/19/02	1,020	30	1,050
10	TOTAL ACTUAL BILLINGS THROUGH 1/07/03		27,024	1,697	28,721
11	UNBILLED DECEMBER, 2002 CHARGES - REVIEW & RESPOND TO				
12	PSC AUDIT REPORT		2,025	30	2,055
13	TOTAL ACTUAL CHARGES THROUGH 1/07/03		29,049	1,727	30,776
14	<u>ESTIMATE TO COMPLETE THROUGH PAA</u>				
15	STAFF REQUESTS - SCHEDULE OF RATE CASE EXPENSE:				
16	R. NIXON - 4 HRS. @ \$170		680		680
17	CLERICAL - .50 HRS. @ \$35		18		18
18	REVIEW STAFF RECOMMENDATION & CONFERENCES WITH CLIENT				-
19	AND ATTORNEY - R. NIXON - 3 HRS. @ \$170		510		510
20	ATTEND AGENDA CONFERENCE - R. NIXON - 8 HRS. @ \$170		1,360		1,360
21	AIRFARE & TRAVEL EXPENSE			400	400
22	REVIEW PAA ORDER - R. NIXON - 2 HRS. @ \$170		340		340
23	PROOF FINAL REVENUES - R. NIXON - 2 HRS. @ \$170		340		340
24	TELEPHONE, COPIES, FED-X CHARGES		-	100	100
25	TOTAL ESTIMATE TO COMPLETE		3,248	500	3,748
26	TOTAL ACTUAL & ESTIMATED ACCOUNTING EXPENSE		\$ 32,297	\$ 2,227	\$ 34,524

# *Cronin, Jackson, Nixon & Wilson*

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## INVOICE

March 20, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during February 2002, as follows:

1. Review client trial balance for rate case increased revenue estimate and letter to client regarding same.	\$ 840.00
2. Telephone and postage.	<u>5.54</u>
Total	<u>\$ 845.54</u>

Client: 1107 KEY HAVEN UTILITY CORP.  
 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					660.00	
197 TYPING (MISC)						
DORIS I. JONES	DIJ	394503	2/05/02	30.00	0.50	15.00
206 RATE CASE REPORT (UTIL)						
ROBERT C. NIXON	RCN	400006	2/05/02	165.00	1.00	165.00
902 POSTAGE (EXP.)						
ROBERT C. NIXON	RCN	400968	2/28/02	1.02	1.00	1.02
909 FAXES (EXP.)						
ROBERT C. NIXON	RCN	399670	2/28/02	4.52	1.00	4.52
Ending Work In Process Balance					<u>845.54</u>	

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
1.50	\$ 180.00	\$ 5.54		185.54	660.00	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
185.54	0.00	0.00		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

June 10, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during May 2002, as follows:

1. Preparation of Rate Case feasibility analysis and estimate of revenue increase.	\$ 1,005.00
2. Telephone and postage.	<u>5.84</u>
Total	<u>\$ 1,010.84</u>

Client: 1107 KEY HAVEN UTILITY CORP.  
 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					330.00		
197 TYPING (MISC)							
JUDY L. GROGAN	JLG	415724	5/03/02	30.00	0.50	15.00	
206 RATE CASE REPORT (UTIL)							
ROBERT C. NIXON	RCN	420307	5/03/02	165.00	6.00	990.00	
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	419687	5/31/02	4.13	1.00	4.13	
902 POSTAGE (EXP.)							
ROBERT C. NIXON	RCN	419735	5/31/02	1.71	1.00	1.71	
Billing (Inv. # 37831)			5/31/02			<u>-330.00</u>	
Ending Work In Process Balance						<u>1,010.84</u>	

*Feasibility Study*

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
6.50	\$ 1,005.00	\$ 5.84		1,010.84	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
1,526.38	0.00	1,175.54		0.00	330.00	0.00	0.00
				Write-off	Credit Memo	Receipts	Ending Balance
				0.00	0.00	0.00	330.00

# Cronin, Jackson, Nixon & Wilson

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## INVOICE

July 19, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during June, 2002, as follows:

1. Work related to the upcoming rate case including initial draft of the MFR's and work related to rate base, plant and operating expenses. See attached work-in-process summary.	\$7157.50
2. Telephone, postage, and copies.	<u>16.60</u>
Total	<u>\$7,174.10</u>

7/10/02 4:36 pm  
 TB System Date: 6/30/02  
 Period 6/01/02 to 6/30/02

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

Client: 1107 KEY HAVEN UTILITY CORP.  
 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	Amount	Totals	Description
Work In Process-Balance Forward						1,010.84	
197 TYPING (MISC)							
DORIS I. JONES	DIJ	422393	6/11/02	30.00	0.75	22.50	22.50 Ltrs
208 RATE CASE ADMIN. (UTIL)							
PAUL E. DeCHARIO	PED	425153	6/11/02	95.00	2.00	190.00	Format MFR
PAUL E. DeCHARIO	PED	425154	6/12/02	95.00	10.00	950.00	format mfr
PAUL E. DeCHARIO	PED	425155	6/13/02	95.00	10.00	950.00	Format MFR
PAUL E. DeCHARIO	PED	425156	6/14/02	95.00	5.00	475.00	Format MFR
PAUL E. DeCHARIO	PED	425162	6/21/02	95.00	5.00	475.00	Review map of 2001 and projected projects; develop questions for client re: data required for MFR; final revisions to preliminary MFR
ROBERT C. NIXON	RCN	425630	6/11/02	165.00	4.00	660.00	
				Totals:	36.00	3,700.00	<i>Letter with List of information Needed; Review class &amp; Format; Conferences with Client + Attorney</i>
214 REVIEW DRAFT MFR'S (UTIL)							
ROBERT C. NIXON	RCN	425632	6/24/02	165.00	4.00	660.00	660.00
240 W & S RATE BASE & ADJ'MTS (UTIL)							
PAUL E. DeCHARIO	PED	425160	6/19/02	95.00	4.00	380.00	
PAUL E. DeCHARIO	PED	425161	6/20/02	95.00	6.00	570.00	
				Totals:	10.00	950.00	
243 PLANT IN SERVICE - W & S (UTIL)							
ROBERT C. NIXON	RCN	425631	6/12/02	165.00	3.00	495.00	495.00
274 REVIEW/REVISE SECT A MFRS (UTIL)							
PAUL E. DeCHARIO	PED	425157	6/17/02	95.00	4.00	380.00	
PAUL E. DeCHARIO	PED	425158	6/18/02	95.00	5.00	475.00	
				Totals:	9.00	855.00	
277 REVIEW/REVISE SECT B MFRS (UTIL)							
PAUL E. DeCHARIO	PED	425159	6/18/02	95.00	5.00	475.00	475.00
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	424928	6/30/02	2.41	1.00	2.41	2.41
902 POSTAGE (EXP.)							
ROBERT C. NIXON	RCN	426151	6/30/02	1.59	1.00	1.59	1.59
904 XEROX (EXP.)							
ROBERT C. NIXON	RCN	426239	6/30/02	0.20	63.00	12.60	12.60
Billing (Inv. # 37921)						6/30/02	-1,010.84

7/10/02 4:36 pm  
 TB System Date: 6/30/02  
 Period 6/01/02 to 6/30/02

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

Client: 1107 KEY HAVEN UTILITY CORP.  
 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/ltms	Amount	Totals	Description
Work In Process-Balance Forward						7,174.10	
904 XEROX (EXP.) (Cont.)							
Ending Work In Process Balance						<u>7,174.10</u>	

Total Current Month			Work In Process Aging (\$)							
Time	Item		Current	Last	2 Months	>2 Months				
Time (Hrs)	Charges	Charges	Month	Month	Ago	Ago				
67.75	\$ 7,157.50	\$ 16.60	7,174.10	0.00	0.00	0.00				

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)								
Work	Adjust-		Beginning		Finance				Credit	Ending	
Charged	ments	Billings	Balance	Billings	Charge	Sales Tax	Write-off		Memo	Receipts	Balance
8,700.48	0.00	2,186.38	330.00	1,010.84	0.00	0.00	0.00	0.00	0.00	330.00	1,010.84



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## INVOICE

August 9, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during July 2002, as follows:

1. Work completed on the rate case minimum filing requirements as set forth on the enclosed work in process summary.

\$ 5,777.50

Client: 1107 KEY HAVEN UTILITY CORP.  
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)							
<u>Employee Name</u>	<u>Emp Ref. Num.</u>	<u>Date</u>	<u>Rate</u>	<u>Hrs/Itms</u>	<u>Totals</u>		
Work In Process-Balance Forward						7,174.10	
197 TYPING (MISC)							
DORIS I. JONES	DIJ	428405	7/01/02	30.00	0.25	7.50	
223 SHORT & LONG VAR DEBT (UTIL)							
PAUL E. DeCHARIO	PED	430526	7/31/02	95.00	1.50	142.50	
225 NET OPERATING INC-W & S (UTIL)							
PAUL E. DeCHARIO	PED	430524	7/30/02	95.00	5.00	475.00	
243 PLANT IN SERVICE - W & S (UTIL)							
PAUL E. DeCHARIO	PED	430523	7/29/02	95.00	9.00	855.00	
PAUL E. DeCHARIO	PED	430525	7/30/02	95.00	4.50	427.50	
					Totals:	13.50	1,282.50
248 REVIEW/REVISE SECT F MFRS (UTIL)							
PAUL E. DeCHARIO	PED	430530	7/31/02	95.00	1.00	95.00	
ROBERT C. NIXON	RCN	430260	7/31/02	165.00	1.00	165.00	
ROBERT C. NIXON	RCN	430261	7/31/02	165.00	1.00	165.00	
ROBERT C. NIXON	RCN	430262	7/31/02	165.00	1.00	165.00	
ROBERT C. NIXON	RCN	430264	7/31/02	165.00	3.00	495.00	
					Totals:	7.00	1,085.00
254 RATES PRESENT & PROPOSED (UTIL)							
PAUL E. DeCHARIO	PED	430527	7/31/02	95.00	1.50	142.50	
256 REVIEW/REVISE SECT E MFRS (UTIL)							
ROBERT C. NIXON	RCN	430257	7/31/02	165.00	2.50	412.50	
266 W.T.P. & S.T.P. STATISTIC (UTIL)							
PAUL E. DeCHARIO	PED	430528	7/31/02	95.00	1.50	142.50	
274 REVIEW/REVISE SECT A MFRS (UTIL)							
PAUL E. DeCHARIO	PED	430529	7/31/02	95.00	2.00	190.00	
ROBERT C. NIXON	RCN	430256	7/30/02	165.00	4.00	660.00	
					Totals:	6.00	850.00
275 FED/ST INC TAX SECT. C. (UTIL)							
ROBERT C. NIXON	RCN	430263	7/31/02	165.00	2.00	330.00	
277 REVIEW/REVISE SECT B MFRS (UTIL)							
ROBERT C. NIXON	RCN	430259	7/31/02	165.00	3.00	495.00	
281 REVIEW/REVISE SECT D MFRS (UTIL)							
ROBERT C. NIXON	RCN	430258	7/31/02	165.00	2.50	412.50	
Billing (Inv. # 38065)			7/31/02				-7,174.10

TB Date: 7/31/02 Cronin, Jackson, Nixon & Wilson, CPA's  
 Period 7/01/02 to 7/31/02 Clearwater, FL 33765

Client: 1107 KEY HAVEN UTILITY CORP.  
 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					5,777.50	
281 REVIEW/REVISE SECT D MFRS (UTIL) (Cont.)						
Ending Work In Process Balance					<u>5,777.50</u>	

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
46.25	\$ 5,777.50	\$ 0.00	5,777.50	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
14,477.98	0.00	9,360.48	1,010.84	7,174.10	0.00	0.00

Write-off	Credit Memo	Receipts	Ending Balance
0.00	0.00	0.00	8,184.94

# Cronin, Jackson, Nixon & Wilson

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## INVOICE

September 19, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during August, 2002, as follows:

1. Preparation and review of the minimum filing requirements filed with the Public Service Commission on August 13, 2002, as set forth on the enclosed work-in-process summary.	\$ 4,607.50
2. Telephone, copies, and Federal Express charges.	<u>911.90</u>
Total	<u>\$ 5,519.40</u>

Client: 1107 KEY HAVEN UTILITY CORP.  
 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						5,777.50
197 TYPING (MISC)						
DORIS I. JONES	DIJ	431002	8/05/02	30.00	0.25	7.50
DORIS I. JONES	DIJ	431003	8/06/02	30.00	0.50	15.00
DORIS I. JONES	DIJ	431004	8/07/02	30.00	0.25	7.50
DORIS I. JONES	DIJ	431485	8/12/02	30.00	0.25	7.50
LINDA A. CONAUGHTY	LAC	431069	8/05/02	30.00	0.25	7.50
				Totals:	1.50	45.00
198 MISCELLANEOUS (MISC)						
DORIS I. JONES	DIJ	431001	8/05/02	30.00	0.50	15.00
DORIS I. JONES	DIJ	431005	8/07/02	30.00	3.00	90.00
DORIS I. JONES	DIJ	431483	8/09/02	30.00	2.50	75.00
DORIS I. JONES	DIJ	431484	8/12/02	30.00	5.00	150.00
				Totals:	11.00	330.00
214 REVIEW DRAFT MFR'S (UTIL)						
ROBERT C. NIXON	RCN	433954	8/12/02	165.00	2.00	330.00
215 DRAFT MFR CHANGES (UTIL)						
ROBERT C. NIXON	RCN	433965	8/02/02	165.00	6.00	990.00
ROBERT C. NIXON	RCN	433967	8/05/02	165.00	6.00	990.00
ROBERT C. NIXON	RCN	433976	8/08/02	165.00	2.50	412.50
ROBERT C. NIXON	RCN	433979	8/09/02	165.00	1.00	165.00
				Totals:	15.50	2,557.50
216 MFR-SUPP ENGINEER INFO (UTIL)						
ROBERT C. NIXON	RCN	433966	8/05/02	165.00	1.00	165.00
ROBERT C. NIXON	RCN	433972	8/06/02	165.00	3.00	495.00
				Totals:	4.00	660.00
263 BILLING ANALYSIS (UTIL)						
ROBERT C. NIXON	RCN	433952	8/13/02	165.00	2.00	330.00
ROBERT C. NIXON	RCN	433949	8/14/02	165.00	1.00	165.00
				Totals:	3.00	495.00
277 REVIEW/REVISE SECT B MFRS (UTIL)						
PAUL E. DeCHARIO	PED	433298	8/05/02	95.00	1.50	142.50
278 REVIEW/REVISE SECT C MFRS (UTIL)						
PAUL E. DeCHARIO	PED	433299	8/05/02	95.00	0.50	47.50
901 TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	432752	8/13/02	11.05	1.00	11.05
904 XEROX (EXP.)						
ROBERT C. NIXON	RCN	433679	8/31/02	0.20	4034.00	806.80
905 FEDERAL EXPRESS (EXP.)						
ROBERT C. NIXON	RCN	433559	8/05/02	12.10	1.00	12.10
ROBERT C. NIXON	RCN	433562	8/05/02	10.93	1.00	10.93

Client: 1107 KEY HAVEN UTILITY CORP.  
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
Work In Process-Balance Forward					11,225.88	
905 FEDERAL EXPRESS (EXP.) (Cont.)						
ROBERT C. NIXON	RCN	433563	8/05/02	12.10	1.00	12.10
ROBERT C. NIXON	RCN	433555	8/12/02	14.59	1.00	14.59
ROBERT C. NIXON	RCN	433556	8/12/02	29.03	1.00	29.03
ROBERT C. NIXON	RCN	433557	8/12/02	14.59	1.00	14.59
				Totals:	6.00	93.34
909 FAXES (EXP.)						
ROBERT C. NIXON	RCN	434091	8/31/02	0.71	1.00	0.71
Billing (Inv. # 38101)			8/31/02	-5,777.50		
Ending Work In Process Balance					<u>5,519.40</u>	

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
39.00	\$ 4,607.50	\$ 911.90		5,519.40	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
19,997.38	0.00	15,137.98		8,184.94	5,777.50	0.00	0.00
				Write-off	Credit Memo	Receipts	Ending Balance
				0.00	0.00	8,184.94	5,777.50

# Cronin, Jackson, Nixon & Wilson

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## INVOICE

October 11, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during September 2002, as follows:

1. Preparation and review of revised MFR's as set forth on the enclosed work in process summary.	\$ 2,812.50
2. Obtain information and prepare consolidated billing analysis for water consumption based rates and prepare MFR schedules of proposed rates.	2,707.50
3. Telephone, postage, copies, Federal Express charges, and binding supplies.	<u>608.45</u>
Total	<u>\$ 6,128.45</u>

10/10/02 3:37 pm Current Work In Process  
 TB Date: 9/30/02 Cronin, Jackson, Nixon & Wilson, CPA's  
 Period 9/01/02 to 9/30/02 Clearwater, FL 33765

Client: 1107 KEY HAVEN UTILITY CORP.  
 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							5,519.40
197 TYPING (MISC)							
LINDA A. CONAUGHTY	LAC	435612	9/17/02	30.00	0.25		7.50
198 MISCELLANEOUS (MISC)							
DORIS I. JONES	DIJ	435352	9/19/02	30.00	2.50		75.00
DORIS I. JONES	DIJ	436176	9/20/02	30.00	4.00		120.00
DORIS I. JONES	DIJ	436178	9/23/02	30.00	1.50		45.00
DORIS I. JONES	DIJ	436180	9/24/02	30.00	2.00		60.00
LINDA A. CONAUGHTY	LAC	435616	9/19/02	30.00	1.00		30.00
					Totals:	11.00	330.00
214 REVIEW DRAFT MFR'S (UTIL)							
ROBERT C. NIXON	RCN	436284	9/19/02	165.00	5.00		825.00
215 DRAFT MFR CHANGES (UTIL)							
ROBERT C. NIXON	RCN	436282	9/20/02	165.00	7.00		1,155.00
ROBERT C. NIXON	RCN	436278	9/23/02	165.00	1.00		165.00
ROBERT C. NIXON	RCN	436275	9/24/02	165.00	2.00		330.00
					Totals:	10.00	1,650.00
254 RATES PRESENT & PROPOSED (UTIL)							
PAUL E. DeCHARIO	PED	436357	9/06/02	95.00	6.50		617.50
PAUL E. DeCHARIO	PED	436332	9/12/02	95.00	0.50		47.50
PAUL E. DeCHARIO	PED	436334	9/13/02	95.00	5.00		475.00
					Totals:	12.00	1,140.00
255 MT'LY BILLING SCH-CUST (UTIL)							
PAUL E. DeCHARIO	PED	436335	9/16/02	95.00	9.00		855.00
PAUL E. DeCHARIO	PED	436336	9/17/02	95.00	5.00		475.00
PAUL E. DeCHARIO	PED	436341	9/20/02	95.00	2.50		237.50
					Totals:	16.50	1,567.50
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	436776	9/30/02	15.20	1.00		15.20
902 POSTAGE (EXP.)							
ROBERT C. NIXON	RCN	436722	9/30/02	4.59	1.00		4.59
904 XEROX (EXP.)							
ROBERT C. NIXON	RCN	436562	9/30/02	0.20	2437.00		487.40
905 FEDERAL EXPRESS (EXP.)							
ROBERT C. NIXON	RCN	436673	9/17/02	9.06	1.00		9.06
907 OTHER (EXP.)							
ROBERT C. NIXON	RCN	436781	9/11/02	92.20	1.00		92.20
Billing (Inv. # 38199)			9/30/02				-5,519.40



10/10/02 3:37 pm Current Work In Process  
 TB Date: 9/30/02 Cronin, Jackson, Nixon & Wilson, CPA's  
 Period 9/01/02 to 9/30/02 Clearwater, FL 33765

Client: 1107 KEY HAVEN UTILITY CORP.  
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)				Rate	Hrs/Itms	Totals
Employee Name	Emp Ref. Num.	Date				
Work In Process-Balance Forward						6,128.45
907 OTHER (EXP.) (Cont.)						
Ending Work In Process Balance						<u>6,128.45</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
54.75	\$ 5,520.00	\$ 608.45	6,128.45	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 (\$)	Beginning Balance	Billings	Finance Charge	Sales Tax
26,125.83	0.00	20,657.38	5,777.50	5,519.40	0.00	0.00

Write-off	Credit Memo	Receipts	Ending Balance
0.00	0.00	2,000.00	9,296.90

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INVOICE

November 25, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during October 2002, as follows:

1. Review original and revised rate case synopsis; correct schedule of proposed rates.	\$ 330.00
2. Prepare responses to numerous Staff audit requests.	765.00
3. Review 1994 Management Agreement and letter to Randy Moore, CPA regarding accrual of contract amount since inception.	577.50
4. Telephone, postage, copies, and Federal Express charges.	117.61
Total	<u>\$ 1,790.11</u>

TB Date: 10/31/02 Cronin, Jackson, Nixon & Wilson, CPA's  
 Period 10/01/02 to 10/31/02 Clearwater, FL 33765

Client: 1107 KEY HAVEN UTILITY CORP.  
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)							
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals		
Work In Process-Balance Forward					6,128.45		
197 TYPING (MISC)							
DORIS I. JONES	DIJ	439810	10/23/02	30.00	0.25	7.50	
198 MISCELLANEOUS (MISC)							
DORIS I. JONES	DIJ	439809	10/23/02	30.00	0.25	7.50	
LINDA A. CONAUGHTY	LAC	441277	10/31/02	30.00	0.25	7.50	
					Totals:	0.50	15.00
208 RATE CASE ADMIN. (UTIL) <i>Synops's</i>							
ROBERT C. NIXON	RCN	443706	10/08/02	165.00	1.50	247.50	
ROBERT C. NIXON	RCN	443660	10/17/02	165.00	0.50	82.50	
					Totals:	2.00	330.00
210 OTHER (UTIL) <i>Med Agreement</i>							
ROBERT C. NIXON	RCN	443669	10/30/02	165.00	2.00	330.00	
ROBERT C. NIXON	RCN	443668	10/31/02	165.00	1.50	247.50	
					Totals:	3.50	577.50
251 STAFF REQ/RESPONSES-PSC (UTIL)							
ROBERT C. NIXON	RCN	443651	10/23/02	165.00	2.50	412.50	
ROBERT C. NIXON	RCN	443678	10/24/02	165.00	2.00	330.00	
					Totals:	4.50	742.50
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	443641	10/31/02	9.60	1.00	9.60	
902 POSTAGE (EXP.)							
ROBERT C. NIXON	RCN	443965	10/31/02	1.57	1.00	1.57	
904 XEROX (EXP.)							
ROBERT C. NIXON	RCN	443867	10/31/02	0.20	38.00	7.60	
905 FEDERAL EXPRESS (EXP.)							
ROBERT C. NIXON	RCN	440261	10/01/02	10.99	1.00	10.99	
ROBERT C. NIXON	RCN	440262	10/01/02	12.16	1.00	12.16	
ROBERT C. NIXON	RCN	440263	10/01/02	14.66	1.00	14.66	
ROBERT C. NIXON	RCN	440264	10/01/02	13.65	1.00	13.65	
ROBERT C. NIXON	RCN	440265	10/01/02	23.69	1.00	23.69	
ROBERT C. NIXON	RCN	440269	10/01/02	23.69	1.00	23.69	
					Totals:	6.00	98.84
Billing (Inv. # 38252)			10/31/02				
							-6,128.45

Client: 1107 KEY HAVEN UTILITY CORP.

Client FYE: 12/31

Resp. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
Work In Process-Balance Forward					1,790.11
905 FEDERAL EXPRESS (EXP.) (Cont.)					
Ending Work In Process Balance					<u>1,790.11</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
10.75	\$ 1,672.50	\$ 117.61	1,790.11	0.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjustments	Activity (\$)	Beginning Balance	Billings	Finance Charge	Sales Tax
27,915.94	0.00	26,785.83	9,296.90	6,128.45	0.00	0.00

Write-off	Credit Memo	Receipts	Ending Balance
0.00	0.00	9,296.90	6,128.45

# *Cronin, Jackson, Nixon & Wilson*

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## INVOICE

December 19, 2002

Key Haven Utility Corp.  
c/o Wayne Lujan  
P.O. Box 2067  
Key West, Florida 33040

#1107

For professional services rendered during November, 2002 as follows:

1. Prepare responses and information for Utility related to Audit Information Requests 12, 17, 20, 22 and 24.	\$ 1,020.00
2. Telephone and copies.	<u>29.91</u>
TOTAL	<u>\$ 1,049.91</u>

TB Date: 11/30/02 Cronin, Jackson, Nixon & Wilson, CPA's  
 Period 11/01/02 to 11/30/02 Clearwater, FL 33765

Client: 1107 KEY HAVEN UTILITY CORP.  
 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						1,790.11
197 TYPING (MISC)						
	DORIS I. JONES	DIJ	445838	11/18/02	30.00 0.25	7.50
	DORIS I. JONES	DIJ	445844	11/18/02	30.00 0.25	7.50
					Totals:	0.50 15.00
198 MISCELLANEOUS (MISC)						
	DORIS I. JONES	DIJ	445837	11/18/02	30.00 0.25	7.50
	DORIS I. JONES	DIJ	445845	11/18/02	30.00 0.25	7.50
					Totals:	0.50 15.00
251 STAFF REQ/RESPONSES-PSC (UTIL)						
	ROBERT C. NIXON	RCN	445569	11/18/02	165.00 2.00	330.00
	ROBERT C. NIXON	RCN	445564	11/20/02	165.00 2.00	330.00
	ROBERT C. NIXON	RCN	445584	11/22/02	165.00 2.00	330.00
					Totals:	6.00 990.00
901 TELEPHONE (EXP.)						
	ROBERT C. NIXON	RCN	446001	11/13/02	8.57 1.00	8.57
904 XEROX (EXP.)						
	ROBERT C. NIXON	RCN	446008	11/30/02	0.20 23.00	4.60
909 FAXES (EXP.)						
	ROBERT C. NIXON	RCN	446457	11/30/02	16.74 1.00	16.74
Billing (Inv. # 38367)						11/30/02 -1,790.11
Ending Work In Process Balance						<u>1,049.91</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
7.00	\$ 1,020.00	\$ 29.91	1,049.91	0.00	0.00	0.00
Year-To-Date Work Charged			Current Month Accounts Receivable (\$)			
W-I-P Activity (\$)	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
28,965.85	0.00	28,575.94	6,128.45	1,790.11	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	6,128.45	1,790.11