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January 3, 2005

VIA HAND DELIVERY

RECEIVED-FPSC
05 JAN -3 PM 3:35
COMMISSION CLERK

Ms. Pat Brady
Division of Regulatory Oversight
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: FIMC Hideaway, Inc.; PSC Docket No. 040152-WS
Our File No. 29003.02

Dear Ms. Brady:

I apologize for the extensive delay in providing you the information you requested concerning the additions to the Utility plant since the last audit. The great majority of these occurred shortly after the last audit took place for calendar year 1991. The transferring shareholders had none of the old records (invoices, cancelled checks, etc.) from this period of time, and therefore we have attempted to contact the vendors.

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
RCA _____
SCR _____
SEC 1 _____
OTH _____

1. The well driller, Mr. Cannon, was not able to locate any invoices that old. This is the \$2,000 in check no. 595 for drilling of a well. Both Mr. McBride and Ms. Weber attempted to contact Mr. Cannon and discussed this issue with him. Mr. Cannon indicated that he does not keep invoices this long, though he reminded the parties that the installation of the new well which he had done at that time for the \$2,000, included a 3 hp pump and was therefore a very low price at that time for the services provided. The installation had been verified by several regulatory agencies.
2. Ms. Weber attempted to contact GMP Industries and they are no longer in business and as such, we were not able to locate anything for the \$1,473.08 item.
3. Both Mr. McBride and Ms. Weber contacted Sunstate Meters and other supplies purchased by FIMC over this period, though they have no copies of the invoices. We

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[Signature]
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

00037 JAN-3 05

FPSC-COMMISSION CLERK

have been able to get a copy of a ledger sheet from Sunstate for the meters and we have taken this handwritten ledger sheet and constructed a listing of the materials that were purchased by FIMC Hideaway related to the meter installation required by the Commission's 1992 Order. These total approximately \$8,835.14. It is unclear where these various costs were categorized in capitalized plant. They are likely included in several accounts, including water meters.

4. The person who installed the meters was a Mr. Roberson who shows up on your list of plant additions. We have not been able to locate Mr. Roberson. Both Ms. Weber and Mr. McBride have attempted to locate Mr. Roberson and have been unable to do so. He was a day laborer at the time and has long since gone and no one knows how to locate him at this time. As such, there is no way we will get any further information on the cost of installing the meter services and meter boxes and appurtenances from him and no copies of invoices can be located if in fact they ever existed..
5. As to Andrew's Paving, Ms. Weber contacted them and they stated that they keep nothing beyond seven years as far as copies of invoices. They promised to attempt to locate an invoice for this work, but do not expect to be able to do so .

You had asked that Ms. Weber attempt to find copies of cancelled checks. Ms. Weber states that she does not have these old records and that she has contacted the bank but was told that they don't keep those records more than seven years, even on microfilm. As such, we have no way to locate those records.

These plant additions were authorized per the 1992 Order of the Commission and it is my understanding they were verified in a later audit which Ms. Weber has stated was in fact done (sometime in approximately 1996 or 1997). Therefore, all of these costs should be recognized. If not because the staff has previously verified the expenditures, then at least because those additions were undertaken and the cost estimates for them were reasonable under the circumstances, especially the meter and well installation costs. If for any reason the staff believes that some of the costs booked for any portion of this work is slightly higher than market at the time (which we believe none of them are), then the appropriate thing to do would be to reduce the amount to the appropriate market level, rather than disallow these costs. This is a very small company and they are very much in need of the staff's assistance in recognizing the costs that have been expended and verified.

This exhausts our ability to locate any prior invoices or other documentation for these capital additions from 12 years ago. I am therefore requesting that the staff make no adjustment to remove any of these plant additions, as we believe all of the work has been performed as anticipated under the Commission's 1992 Order and the Utility has invested substantial money in these facilities.

Ms. Pat Brady
January 3, 2005
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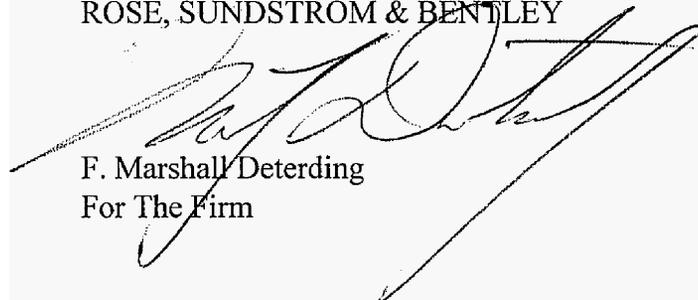
Ms. Weber and Mr. and Mrs. McBride have done everything within their power to attempt to provide the information requested by the staff. However, FIMC Hideaway only got into the utility business as a result of a foreclosure on the prior owner, and while they may not have met all of the strict requirements of the Commission rules and regulations in operating the utility, they have diligently attempted to comply with the Commission's Orders and to bring their books and records in compliance with the Commission's rules and regulations.

Mr. and Mrs. McBride has now taken appropriate steps to enlist the services of accountants who can assist him in maintaining the books into full compliance with the NARUC Uniform System of Accounts and have done so. They will continue in that effort in the future. This transfer should therefore be approved, the costs expended by the Utility recognized, and this case closed.

If there is anything else I can do to assist, please let me know. Otherwise, this is all the information we are able to accumulate on these issues.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

A handwritten signature in black ink, appearing to read 'F. Marshall Deterding', is written over a light gray rectangular background. The signature is fluid and cursive.

F. Marshall Deterding
For The Firm

FMD/tms
cc: Ms. Blanca Bayo
Robert and Janet McBride
Mary Lou Weber

<u>Date</u>	<u>Invoice No.</u>	<u>Description</u>	<u>Unit Price</u>	<u>Total</u>
9/11/1992	69655			
9/30/1992	69837	Meters - 24	\$ 34.95	\$ 838.80
		Connections - 24	\$ 4.50	\$ 108.00
		Boxes - 24	\$ 10.25	\$ 246.00
		Cement - 2	\$ 3.89	\$ 7.78
		Ell. - 50	\$ 0.37	\$ 18.50
		Ell. - 50	\$ 0.29	\$ 14.50
		Adapt. - 50	\$ 0.37	\$ 18.50
		Total		\$ 1,252.08
10/2/1992	69864	Meters - 24	\$ 34.95	\$ 838.80
		Connections - 24	\$ 4.50	\$ 108.00
		Boxes - 24	\$ 10.25	\$ 246.00
		Ell. - 50	\$ 0.37	\$ 18.50
		Ell. - 50	\$ 0.29	\$ 14.50
		Total		\$ 1,225.80
10/3/1992	69937	Meters - 24	\$ 34.95	\$ 838.80
		Connections - 24	\$ 4.50	\$ 108.00
		Boxes - 24	\$ 10.25	\$ 246.00
		Ell. - 50	\$ 0.37	\$ 18.50
		Ell. - 50	\$ 0.29	\$ 14.50
		Total		\$ 1,225.80
10/26/1992	70132	Meters - 11	\$ 34.95	\$ 384.45
		Boxes - 11	\$ 10.25	\$ 112.75
		Ell. - 22	\$ 0.37	\$ 8.14
		Ell. - 22	\$ 0.29	\$ 6.38
		Cement - 1	\$ 3.89	\$ 3.89
		Connections - 11	\$ 4.50	\$ 49.50
		Meter - 1	\$ 34.95	\$ 34.95
		Total		\$ 600.06
12/3/1992	70667	Box - 1	\$ 10.25	\$ 10.25
		Connection - 1	\$ 4.50	\$ 4.50
		V Box - 2	\$ 21.00	\$ 42.00
		Coupling - 1	\$ 14.70	\$ 14.70
		Saddle - 1	\$ 17.53	\$ 17.53
		Total		\$ 88.98
9/28/1993	74594	Meter - 1	\$ 34.95	\$ 34.95
		Connection - 1	\$ 4.50	\$ 4.50
		Box - 1	\$ 10.25	\$ 10.25
		Total		\$ 49.70
		GRAND TOTAL		\$ 8,835.14

Bill To: FIMC HIDEAWAY, INC
 P.O. BOX 1435
 GAINESVILLE, FL. 32602

Ship To:

SUNSTATE

Sp. Inst.

Contact: Mary Lou 904-377-5665

#10 Tax: YES

Acct. No.: 200844

Date	Description	Qty.	Unit Price	Cust. P.O. #	Invoice Number	Date	Description	Qty.	Unit Price	Cust. P.O.#	Invoice Number
9/11/92	See			Travis	69653	6/1/98	3/4-825YBV	1	130.00	Doyle	101475
9/30/92	58031-001 m-25	24	34.95	Sammy	69837	12/8/98	See INV		63.97	"	102496
	7704-6 Conn	24	4.50	"	"	12/15/98	F1-473-12 A Clamp	1	75.79	Doyle	104717
	1015-12R Box	24	10.25	"	"	12/25/98	See Inv. Crimp Saddle Crp	1	52.30	Doyle	104854
	P.T.C.M. Connect	2	3.89	"	"	4/20/99	FL1-480-480 Crmp	1	52.30	Doyle	106825
	407-007 Ell	50	.37	"	"		406-040 Ell	1	10.62	"	
	406-007 Ell	50	.29	"	"		429-040 Crmp	1	9.77	"	
	406-007 Ell	50	.37	"	"	4/23/99	FL1-480 Crmp	1	52.30	Doyle	106908
	406-007 Ell	50	.37	"	"		401-040 Tee	1	15.00	"	
10/2/92	58031-001 m-25	24	34.95	Sammy	69864	9/20/99	Florida Purchasing Agency		400276		
	7704-6 Conn	24	4.50	"	"		ED2T21R8m2	10	317.50	Care	3826 1857
	1015-12R Box	24	10.25	"	"						
	407-007 Ell	50	.37	"	"						
	406-007 Ell	50	.29	"	"	6/15/00	3/4-995XL Backflth	1	130.00	Doyle	6748
10/8/92	58031-001 m-25	24	34.95	Sammy	69937	10/2/00	770-5834 GPP	1	32.50		
	7704-6 Conn	24	4.50	"	"		7704-6 Conn	1	4.50	Doyle	8733
	1015-12R Box	24	10.25	"	"		14142000 Washer	2	N/C	"	
	407-007 Ell	50	.37	"	"		D1200-DIRB-mp Box	1	12.45	"	
	406-007 Ell	50	.29	"	"						
	58031-001 m-25	11	34.95	Sammy	70132	12/04/00	437-338 Bushing	1	3.68	Doyle	9900
	1015-12R Box	11	10.25	"	"		854-030 Clamp	2	16.49	"	
	407-007 Ell	22	.37	"	"		3-435-Valve	1	122.00	"	
	406-007 Ell	22	.29	"	"	2-4-00	755-3 Kit	3	6.00	Doyle	9901
	P.T.C.M. Connect	1	3.89	"	"		755-4 gasket	1	7.00	"	
	7704-6 Conn	11	4.50	"	"		755-2 Kit	1	5.00	"	
	58031-001 m-25	1	34.95	Sammy	70667		11075-009 Rubber	3	2.00	"	
	1015-12R Box	1	10.25	"	"		11075-010 Rubber	1	3.50	"	
12/3/92	7704-6 Conn	1	4.50	"	"						
	574-RIC v. Box	2	91.00	"	"	3-10-01	401-040 Tee	1	18.12	Doyle	10091
	110-30 Crmp	1	14.70	"	"		FL1-480-480 Crmp	3	52.30	"	
	F202-380IP4 Swell	1	17.83	"	"	4-6-01	400-040 Cross	1	14.04	Doyle	12001
							3-FO GPP Valve	1	34.00	"	
9/28/93	58031-001 m-25	1	34.95	Verk	74574		2x4-nipple	1	2.26	"	
	7704-6 Conn	1	4.50	"	"		755-2 gasket per	1	4.00	"	
	1015-12R Box	1	10.25	"	"		2064-400 flange	1	9.88	"	
4/20/95	3/4-825YBV Backflth	1	130.00	Doyle	82948	4/27-01	FL1-480-480 Coupling	1	52.30	Doyle	12676
5/19/95	F1-473-12 A Clamp	1	57.50	"	"		110-30 Crmp	1	14.70	"	
	FL1-480-480 Crmp	2	47.52	Verk	83374		D1200-DIRB-mp Box	1	12.45	"	
12/21/95	58031-001 m-25	1	31.05	Doyle	86619	5-18-01	FL2A-36-36 Crmp	1	47.83	Doyle	13095
	D1200-DIRB-mp Box	1	12.00	"	"	6-11-01	401-030 Tee	1	5.46	Doyle	13489
	B43-23201 Cond Stop	1	18.05	"	"		770-5834 GPP	1	32.50	Doyle	14053
	3/4-F1100 Crmp	1	13.85	"	"	7-10-01	406-040 Tee	1	10.50	Doyle	14312
	F202-350IP3 Swell	1	14.60	"	"		429-040 Crmp	1	4.82	Doyle	14710
3/12/96	FL1-480-480 Crmp	3	47.52	Doyle	87933	11-14-01	ED2B31R8G1	1	33.00	Doyle	17190
	401-040 Tee	1	21.74	"	"	1-9-02	5/8x3/4 mkn	1	33.00	Doyle	17190
	429-040 Crmp	1	6.72	"	"						
4/3/96	58031-001 m-25	1	31.00	"	88293	9-17-02	D1200-DIRB-mp Box	1	13.50	Doyle	22125
5/15/96	58031-001 m-25	1	31.00	Doyle	88942	2-11-02	ED2B31R8G1	1	33.00	Doyle	25052
	7704-6 Conn	1	5.00	"	"		5/8x3/4 mkn	1	33.00	Doyle	25052
	D1200-DIRB-mp Box	1	12.00	"	"		3/4-975XL R.F. pr.	1	100.00	"	
	0065-0031-003 Crmp	2	8.50	"	"						
8/23/97	25-100-70 Data Valve	2	172.15	Doyle	92586	4-2-03	ED2B31R8G1	1	33.00	Doyle	26104
						6-19-03	ED2B31R8G1	1	33.00	Doyle	27791
5/8/97	F202-473IP3 Swell	1	20.30	Doyle	94815		D1200-DIRB-mp Box	1	13.50	"	
1/28/98	58031-001 m-25	1	31.00	Doyle	99146		4020-3/4 Crmp	1	2.50	"	
	7704-6 Conn	1	5.00	Doyle	99146		14143-000 Washer	1	N/C	"	
	11000-DIRB-mp	1	12.00	"	"						