

State of Florida



ORIGINAL

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

RECEIVED-FPSC  
JAN 20 PM 4:02

-M-E-M-O-R-A-N-D-U-M-

COMMISSION  
CLERK

**DATE:** January 20, 2005

**TO:** Division of the Commission Clerk and Administrative Services

**FROM:** Division of Economic Regulation (Fletcher) *DBZ*

**RE:** Docket No. 040450-WS – Application for rate increase in Martin County by Indiantown Company, Inc.

Please file the attached correspondence, from Mr. Robert C. Nixon, dated January 7, 2005, in the docket file for the above-referenced docket.

Enclosure

CMP \_\_\_\_\_

COM \_\_\_\_\_

CTR \_\_\_\_\_

ECR \_\_\_\_\_

GCL \_\_\_\_\_

OPC \_\_\_\_\_

MMS \_\_\_\_\_

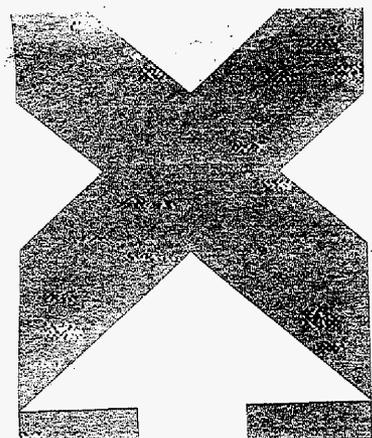
RCA \_\_\_\_\_

SCR \_\_\_\_\_

SEC   1  

OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
00733 JAN 20 05  
FPSC-COMMISSION CLERK



FedEx emp: 392306 07JAN05

PRIORITY OVERNIGHT

MON

TRK# 8489 0922 0006 FORM 0215

Deliver By: 10 JAN 05 A2

32399 -FL-US

TLH XH TLHA

SSC



Copy

86 100

FedEx US Airbill Express

FedEx Tracking Number 8489 092

1 From This portion can be removed for Recipient's records.

Date 1/7/05 FedEx Tracking Number 848909220006

Sender's Name ROBERT C. NIXON Phone 727 791-4020

Company CRONIN JACKSON NIXON & WILSON

Address 2560 GULF TO BAY BLVD STE 200 Dept./Floor/Suite/Room

City CLEARWATER State FL ZIP 33785-4419

2 Your Internal Billing Reference INDIANTOWN #558

3 To Recipient's Name BART FLETCHER Phone 850 413-6400

Company FLORIDA PUBLIC SERVICE COMMISSION

Recipient's Address 2540 SHUMARD OAK BOULEVARD Dept./Floor/Suite/Room

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Address

To request a package be held at a specific FedEx location, print FedEx address here.

City TALLAHASSEE State FL ZIP 32399-0873



4a Express Package Service Packages up to 150 lbs. \*To most locations

FedEx Priority Overnight Next business morning\*  FedEx Standard Overnight Next business afternoon\*  FedEx First Overnight Earliest next business morning delivery to select locations\*

FedEx 2Day Second business day\*  FedEx Express Saver Third business day\*  FedEx Envelope rate not available. Minimum charge: One-pound rate

4b Express Freight Service Packages over 150 lbs. \*\*To most locations

FedEx 1Day Freight\* Next business day\*\*  FedEx 2Day Freight Second business day\*\*  FedEx 3Day Freight Third business day\*\*

\* Call for Confirmation: \_\_\_\_\_

5 Packaging \*Declared value limit \$500

FedEx Envelope\*  FedEx Pak\* Includes FedEx Small Pak, FedEx Large Pak, and FedEx Sturdy Pak  FedEx Box  FedEx Tube  Other

6 Special Handling Include FedEx address in Section 3.

SATURDAY Delivery Available ONLY for FedEx Priority Overnight, FedEx 2Day, FedEx 1Day Freight, and FedEx 2Day Freight to select ZIP codes  HOLD Weekday at FedEx Location Not available for FedEx First Overnight  HOLD Saturday at FedEx Location Available ONLY for FedEx Priority Overnight and FedEx 2Day to select locations

Does this shipment contain dangerous goods? One box must be checked.

No  Yes As per attached Shipper's Declaration  Yes Shipper's Declaration not required  Dry Ice Dry Ice, 9, UN 1845 x kg  Cargo Aircraft Only

Dangerous goods (including Dry Ice) cannot be shipped in FedEx packaging.

7 Payment Bill to: Enter FedEx Acct. No. or Credit Card No. below. Obtain Recip. Acct. No.

Sender Acct. No. in Section 3 will be billed.  Recipient  Third Party  Credit Card  Cash/Check

Total Packages Total Weight Total Charges

Credit Card Auth.

\*Our liability is limited to \$100 unless you declare higher value. See the FedEx Service Guide for details.

8 Sign to Authorize Delivery Without a Signature

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims. Questions? Visit our Web site at fedex.com or call 1.800.GoFedEx.1.800.463.2339. SRS® Rev. Date 11/03 • Part #158279 • ©1994-2003 FedEx • PRINTED IN U.S.A.

466

NO POUCH NEEDED. See back for peel and stick application instructions.

RECIPIENT: PEEL HERE

ments on



hall

0290773507

**Mike Abramson**

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**From:** Jim Hewitt  
**Sent:** Wednesday, January 05, 2005 11:39 AM  
**To:** Mike Abramson  
**Cc:** Jim Hewitt

The following is a detailed description for item one "A"

Our Security Camera's are required by our Utility Security Plan and our Vulnerability Assessment Plan from the DEP and EPA for outside surveillance of premises and reservoir tanks.

The Generator at the Wastewater Plant is needed due to the age and type of unit. The Company that made the unit went out of bussiness in the early 80's and parts are no longer available for the unit. Due to hurricanes and regular power outages, this is needed to keep us from being in non-compliance with our DEP permit.

The Jefferson Lift Station needs to be moved due to the age of the station and the location of it. It sits in the middle of the road and is a safety hazard for traffic and our employee's who have to maintain it. Piping and electrical lines to the Lift Station are in dire need of replacement due to age. The lift station is approx. twelve feet deep and is made of red brick, which leak through the seams at times. The opening to the station is smaller than currently required and there is no room for safety rails in the lift station. Realignment of the lift station to the easement is the most feasible alternative.

DEPARTMENT OF  
ECONOMIC REGULATION  
05 JAN 10 AM 7:05  
SERVICE

First Data Request  
Item A-1 (b)

The staff auditors have all invoices for completed pro forma projects

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Indiantown Company, Inc.  
Staff's First Data Request  
Item A-1(c)

A copy of the estimate for relocation of the Jefferson Street lift station is attached.

The Company has misplaced the quote for the new generator and has requested a copy from the vendor. A copy will be provided to Staff as soon as it is received.

Once financing is obtained, the generator could be expected to be put in service in August 2005; the new Jefferson St. lift station in November, 2005.



June 24, 2003

Indiantown Company, Inc.  
15851 SW Farms Road  
Indiantown, FL 34956

Attention: Mr. Dean Smiley  
Subject: **JEFFERSON STREET LIFT STATION**  
**Lift Station Upgrade Using New Wet Well**

Based upon the prospect of this project moving ahead as a complete upgrade, we are pleased to offer the following equipment for the new wet well and valve pit:

Duplex Pump Station Equipment (208 Volt, 3 Phase) – (For New Concrete Wet Well)

- 2 ea. Barnes Submersible Grinder Pumps Model SGV5062L, Standard Construction, 2-inch discharge, 5 HP, 208V/3/60, 3450 RPM, impeller trim as needed.
- 2 ea. 1/2" x 20ft. Stainless Steel Lift Cables (assembled on pumps)
- 1 ea. Aluminum Wet Well Access Door, 24" x 36" Clear Opening, H-20 Load Rated
- 2 ea. Cast Iron Style Base Elbow Assemblies
- 2 ea. Stainless Steel Upper Guide Rail Brackets
- 4 ea. 3/4" x 20ft. Stainless Steel Guide Rail Pipes
- 1 ea. Stainless Steel Float and Cable Hanging Rack
- 4 ea. Roto-Float Mercury Float Switches
- 1 ea. Duplex Control Panel, 5 HP, 208/3/60, NEMA 4 Stainless Steel Enclosure, with high water alarm (light, horn, silence); circuit breakers (main, emergency, motors, control circuit, duplex receptacle); Lightning Arrestor; Phase Monitor; H-O-A switches; Alternating Circuit with lead select switch; Russell Stoll 100A generator receptacle; U.L. Listed.

PRICE: \$ 11,088.00 plus tax

Valve Pit Equipment (for New Concrete Valve Box)

- 1 ea. Aluminum Access Door, 30" x 48" Clear Opening, H-20 Load Rated
- 2 ea. 4-inch Series 8000 Cast Iron Swing Check Valves with External Lever and Weight
- 3 ea. 4-inch Model 5804RN Cast Iron Plug Valves

PRICE: \$ 2,925.00 plus tax

Price is valid for 30 days from date of quotation.  
F.O.B. – Shipping Point, Prepaid and Allowed.  
Payment due 30 days from date of invoice.

Please contact us with any questions or if we may be of further assistance.

Sincerely,

*John Veerling*

Approved and Accepted for Purchase  
(Subject to Engineer's Approval),

**SOUTHEASTERN PUMP**

PO Box 100727 • Ft. Lauderdale, FL 33310 • 1368 SW 12th Avenue • Pompano Beach, FL 33069  
Phone (954) 781-8400 • Toll Free (800) 396-4182 • Fax (954) 781-8434 • www.sepump.com

*Item A-1 (c)*

cell  
561-662-8450

Mike

Bessent Enterprises, Inc.  
P.O. Box 1099  
Loxahatchee, Florida 33470  
Phone and Fax (561)793-6109

# Proposal

Date	Proposal #
7/8/03	603006

Bill to:	Job Location
Indiantown Company Fax (772)597-5067	Jefferson Street Lift Station

Scope of Work	Qty	Rate	Amount
Bessent Enterprises, Inc. will supply all labor and equipment to make collection manhole a lift station. Remove cone section & install 7' riser, flat slab w/ hatch cover & new valve pit. Install all piping from bottom of lift station throughout valve pit & tie back into force main across street. Set new panel box, run power to pole & tie into panel. Price includes all electrical, both top slabs, internal valves, piping, dewatering, one road crossing & removal of all old piping debris. Southeastern Pump to supply hatch cover and complete pump package with panel box.	1	68,000.00	68,000.00
			0.00
Should specifications of job detail change, price will be adjusted accordingly. Quote good for 30 days.	<b>Total</b>		<b>68,000.00</b>

cell  
Supply??  
Material

First Data Request  
Item A-1 (d)

There are no capitalized costs other than what is shown on the invoices.

Item A-1 (d)

Indiantown Company, Inc.  
Staff's First Data Request  
Item A-1(e)

No attempt was made to estimate retirement entries for the only two proforma plant additions which represent replacement of existing plant. These two items are a new generator for the sewer plant and relocation of the Jefferson Street lift station. All other proforma plant items requested represent new additions to plant. The new trucks purchased did not replace vehicles retired.

With regard to the generator and lift station replacements, these existing plant items are approximately 45 and 47 years old respectively, and are fully depreciated. The generator was installed in approximately 1960, while the lift station was constructed in 1958. Thus, the retirement entry to remove these plant items would have no effect on the rate base or revenue requirement in this case.

First Data Request  
Item A-1 (f)

None of the pro forma additions will be funded by CIAC.

Item A-1 (f)

## Mike Abramson

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**From:** Jim Hewitt  
**Sent:** Wednesday, January 05, 2005 3:34 PM  
**To:** Mike Abramson  
**Cc:** Jim Hewitt; Jeff Leslie  
**Subject:** Re: First Data Request

In reference to question 2-A:

No other water usage was reported during 2003, due to the finished water meter at the water plant being slower the billed usage. We use the difference between the finished and the billed water for the unaccounted for water such as flushing, leaks, breaks and lost water.

In reference to question 2-B:

All excess water after leaving the water plant is metered. Water main breaks, leaks and hydrant flushing are metered from the difference between the finished and billed meters as unaccounted for water.

In reference to question 2-C:

The procedure we use to record other water uses, is the difference between the finished water meter and the billed water. We have a Leak Detection Program with the Florida Rural Water Association to minimize excess unaccounted water.

In reference to question 3:

Fire flows are required and enforced by the Martin County Fire Marshal's office. A copy of the current fire flow requirement is attached for your use. Single Family Homes are required to have 500 gpm and Commercial are to have 1,500 gpm flows. Special note: The Fire Marshal can increase the fire flow if he deems it necessary.

In reference to question 4:

These will be added up and given to you on a separate sheet of paper.

In reference to question 5:

Wastewater Treated for the months March, June, September and October 2003 were higher than gallons sold due to infiltration. We had several houses that were condemned and torn down by the county and the sewer lateral left open which collected rain water. Rogers Quarters, a development in Booker Park was also torn down and left numerous laterals unplugged. A joint effort with us and the Florida Rural Water Association uncovered many leaking laterals. Smoke testing was done on the entire system during the year 2003 to correct the infiltration problem.

In reference to question 6:

Our flow meters at the water plant are calibrated every two years as required by the SFWMD and the FDEP. The flow meters at the wastewater plant are calibrated every year as required by the FDEP. The Florida Rural Water Association does all the calibrations at the wastewater plant. The water plant used Southland Controls, Inc. for the plant meters until they went out of business in April of 03, the last time they calibrated our water meters. The Florida Rural Water Association Calibrated the new water plant meters in October 2004.

In reference to question 7:

After finding problems with the old ventury meters at the water plant we had our new digital meters repaired and calibrated. We are now using the new digital meters.

In reference to question 8:

We do not have testing equipment for testing meters in the field, therefor we replace the meters with new or rebuilt if we have a problem.

In reference to question 9:

We have the Florida Rural Water Association helping us with smoke testing, TV lines and laterals and visual flow test. This is an ongoing project we are taking very seriously.

Enclosure "B"

PROJECT NAME: \_\_\_\_\_

II. FIRE PROTECTION MEASURES

II-A. EMERGENCY ACCESS (NFPA 1 SEC. 3-1.1.10):

- \_\_\_ 1. Must have suitable gates, access roads, and fire lanes.
- \_\_\_ 2. Minimum of one side of all buildings on premises accessible to fire apparatus.
- \_\_\_ 3. Fire lanes must be provided for all buildings set back more than 150 feet from a public road or exceed 30 feet in height and are set back over 50 feet from a public road.
- \_\_\_ 4. Fire lanes shall be at least 20 feet in width with road edge closest to the building at least 10 feet from the building.
- \_\_\_ 5. Any dead-end road more than 150 feet long shall be provided with a turn-a-round at the closed end at least 100 feet in diameter.

II-B. FIRE HYDRANT / WATER MAIN REQUIREMENTS:

- \_\_\_ 1. **Fire Hydrant Installation Requirements:**  
The Fire Marshal shall approve the fire hydrant type. Fire hydrants shall not be located greater than ten feet (10') off the edge of the roadway, unless otherwise approved by the Fire Marshal. Fire hydrants shall be installed so the 4-1/2 inch steamer connection is greater than eighteen inches (18") but less than thirty-six inches (36") above the finished grade at the hydrant. The steamer connection shall face the roadway.

The maximum spacing distance from hydrant to hydrant / edge of building shall be as follows:

___	Single Family .....	500 ft.
___	Multi-family (12 units or less) .....	500 ft.
___	Multi-family (more than 12 units).....	250 ft.
___	All other structures .....	250 ft.

NOTE: All hydrant locations are subject to Fire Marshal approval.

- \_\_\_ 2. **Water Main Requirements:**  
All fire hydrants shall have no less than six inch (6") connection to the water main. Fire hydrants shall not be served by water mains with less than a six inch (6") internal diameter. Six inch (6") water mains shall only be approved when looped in a gridiron where no leg is greater than 600 feet in length. Commercial districts shall not be served by water mains with less than an eight inch (8") internal diameter.

- \_\_\_ 3. **Cul-De-Sacs:**  
Cul-de-sacs over one hundred feet (100') long should not be served by water mains with less than an eight inch (8") internal diameter up to the fire hydrant tee. Cul-de-sacs over one hundred feet (100') may be served by a six inch (6") internal diameter water main if the developer shows, to the satisfaction of the Fire Marshal through accepted hydraulic analysis, that the minimum fire flows can be maintained. Principal streets and long lines shall not be served by water mains with less than a twelve inch (12") internal diameter. Water mains shall be located in street right-of-ways and/or utility easements and shall be looped except in cul-de-sacs and in cross streets not requiring service connections.

II-C. WATER AVAILABILITY / FIRE FLOWS:

\_\_\_ The following shall be required fire flow in GPM's (gallons per minute) with a Residual Pressure of 20 PSI (pounds per square inch):

___	Single family Homes / Duplexes .....	500 GPM
___	Multi-family 2 story (12 units or less) .....	750 GPM
___	Multi-family 2 story (over 12 units) .....	1,500 GPM
___	Mercantile / Business (up to 3,000 sq. ft.) .....	500 GPM
___	Mercantile / Business (3,000 - 15,000 sq. ft.) .....	750 GPM
___	Mercantile / Business (Over 15,000 sq. ft.) .....	1,500 GPM
___	Industrial (up to 7,000 sq. ft.) .....	750 GPM
___	Industrial (over 7,000 sq. ft.) .....	1,500 GPM
___	Warehouse / Storage (up to 7,000 sq. ft.) .....	750 GPM
___	Warehouse / Storage (over 7,000 sq. ft.) .....	1,500 GPM

If in the opinion of the Fire Marshal, a project because of construction type, location or hazard class requires special consideration, an increase of or in the fire flow may be required.

II-D. FIRE SPRINKLERS:

\_\_\_ All structures, other than detached one and two family residences, which are in excess of 5,000 square feet or two stories or greater in height shall be provided with a sprinkler system installed in accordance with NFPA 13, Standards for Automatic Sprinkler Protection, and NFPA 14, Standards for Standpipes.

II-E. GENERAL PROVISIONS:

\_\_\_ All other provisions of the National Fire Code as established by the National Fire Protection Association shall be complied with.

KEY: FIRST COLUMN:

"A" = Applicable to plans submitted.  
Blank = Not applicable at this time.

SECOND COLUMN:

"C" = Conformance to applicable codes.  
"N" = Non conformance to applicable plans. Conformance required.  
"P" = Pending field / plan review. Conformance req

Rate Case list of employees Water and Wastewater  
1999

employee number	employee		Water %	Sewer %	Annual Salary	Job description
G-10(a) 1676	Hewitt, James	F	50.00%	50.00%	58,917	superintendent water and wastewater
2126	Smiley, Dean	F	30.00%	70.00%	44,158	asst.superintendent water and wastewater
2127	Maine, Robert	F	50.00%	50.00%	17,555	water wastewater fieldman
2129	Johnson, Don Sr.	F	50.00%	50.00%	40,685	water wastewater fieldman & operator
1400	Abramson, Mike	A	45.00%	45.00%	49,162	controller
1500	Gentry, Elizabeth	A	45.00%	45.00%	47,174	accountant
2130	Davis, Edwone	F	0.00%	100.00%	13,520	wastewater laborer
2131	Watson, Ernest	F	50.00%	50.00%	24,960	water wastewater fieldman & operator
23033	Hannah, William	A	25.00%	25.00%	60,544	operations manager
23035	Cruz, Marta	A	50.00%	50.00%	19,282	service representative
23042	Guerrero, Robert	F	70.00%	30.00%	17,888	water wastewater fieldman
Total					<u>393,845</u>	

*F = Field*

*A = A/G*

*C-10(b) The information for 2003 is contained on MFR page 47(a) (Revised)*

Item C-10 (a) + (b).

Indiantown Company, Inc.  
 Rate Case Test Year Dec. 31, 2003  
 First Data Request  
 Item C-10 © and C-10 (f)

Employee	Job Description	1999 Employee	2003 Employee	1999 Raise	2000 Raise	2001 Raise	2002 Raise	2003 Raise
James Hewitt	Superintendent Water & Wastewater	yes	yes	3%	3%	3%	3%	3%
Dean Smiley (1)	Plant Manager Wastewater Plant	yes	see below	3%	3%	3%	3%	0%
R.Guerrero	Water/Wastewater Fieldman	yes	yes	3%	3%	3%	0%	3%
Robert. E. Maine	Water/Wastewater Fieldman	yes	yes	3%	3%	3%	0%	3%
Don Johnson	Plant Manager Wastewater Plant	yes	see below	3%	3%	3%	3%	3%
Ernie Watson	Plant Manager Water Plant	yes	see below	0%	0%	2%	0%	0%
Rochelle Butts (2)	Water Fieldman	no	yes	na	na	na	na	0%
Eugene Smith	Wastewater Fieldman	no	yes	na	na	na	na	3%
Mike Abramson	Controller	yes	yes	3%	3%	5%	3%	3%
Elizabeth Gentry	Accountant	yes	yes	3%	0%	2%	3%	3%
William Hannah	Special projects manager	yes	yes	3%	3%	3%	3%	3%
Marta Hernandez	Customer Service Representative	yes	yes	3%	3%	3%	0%	3%
Tom Higgins (3)	Assistant special projects manager	no	yes	na	na	0%	3%	3%
Edwone Davis (4)	Wastewater Laborer	yes	no	0%	0%	0%	0%	0%

(1)Terminated 2003 Don Johnson took Dean's place Ernie Watson took Don Johnson's place

(2)Hired 7/25/2003 Terminated 01/07/2004 replaced by Anthony smith at 7.50 per hour

(3)passed away 02/2004 replaced by Jim Buchannan at 31,500.00 per year

(4)Hired 9/13/99 Terminated 7/10/2002

Union contract effective Jan. 1, 2002

Union employees in 2002 R. Guerrero, Robert E. Maine, Ernie Watson, Marta Hernandez and Edwone Davis

As of 01/01/2002 all union employees received a 1.00 dollar per hour raise effective 01/01/2003 all union employees received a 3% raise.

Union employees as of 12/31/2003 are Robert Guerrero, Robert E. Maine, Marta Hernandez and Eugene Smith

Don Johnson received a 1.00 Dollar per hour raise effective 7/7/2003 when Dean Smiley retired

Ernie Watson received 3.00 dollar per hour raise when he took over Don Johnsons duties at the water plant

Indiantown Company, Inc.  
 Schedule of Field Employees, Duties, Responsibilities, Certificates Held, and Allocation Methods

*Salaries Approved in 1999 Rate Case*

Employee	Annual Salary	Allocation		Allocation Percentag		Explanation	Certificate Held		Duties/Responsibilities
		Water	Sewer	Water	Sewer		Water	Sewer	
Jim Hewitt	\$ 58,917	\$ 29,459	\$ 29,458	50%	50%	Equal effort, No. of ERCs	B	B	Supervisor Water & Sewer, Lead Operator
Dean Smiley	44,158	22,079	22,079	50%	50%	Equal effort, No. of ERCs	A	A	Asst. Supervisor Water & Sewer, Operator
Robert Maine	17,555	8,778	8,777	50%	50%	Equal effort, No. of ERCs	D		Field Maintenance Man
Don Johnson	40,685	20,342	20,343	50%	50%	Equal effort, No. of ERCs	B	B	Field Maintenance Man & Operator
Edwone Davis	13,520		13,520		100%	All time in sewer			Plant & Field Laborer - Sewer Only
Ernest Watson	24,960	12,480	12,480	50%	50%	Equal effort, No. of ERCs	C	C	Field Maintenance Man & Operator
Robert Guerrero	17,888	8,944	8,944	50%	50%	Equal effort, No. of ERCs			Field Maintenance Man
<b>Total</b>	<b>\$217,683</b>	<b>\$102,082</b>	<b>\$115,601</b>						

*Staff First Data Request Item C-10 (cd)*

Indiantown company, Inc.  
Test year ended 12/31/2003  
List of Fieldmen and duties  
Item C-10 (e)

Employee	Job Description
R.Guerrero	Water/Wastewater Fieldman
Robert. E. Maine	Water/Wastewater Fieldman
Rochelle Butts	Water Fieldman
Eugene Smith	Wastewater Fieldman

*Add Hewitt, Johnson, + Watson per below*

All water and wastewater fieldman read meters on a monthly basis. They all help with any breaks or customer complaints such as no water, leaks in the line. They all help with turn offs when bills are not paid and with turn ons when the bill is paid. They do fire hydrant testing and any other duties required by the superintendent.

*Also see Tab "F" Additional Engineering Information Volume IV  
and page 47(a) Revised, Volume I, MFR'S.*

**Mike Abramson**

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**From:** Jeff Leslie  
**Sent:** Wednesday, January 05, 2005 12:28 PM  
**To:** Mike Abramson  
**Subject:** How is this Mike??? JL

Item C 10 (g)

My notes indicate that we were going to reference this to an audit request # and indicate that this information was already provided to the Auditors. However, it should also be noted that the comptrollers of each company review employee and management allocations annually as a part of the annual budget process and that they make changes in these allocations as appropriate. As a result of these annual reviews it has been determined that employee and management allocations have remained constant since the last rate case and therefore they are representative of present time spent. It should also be noted that the allocations attributable to ICO were also found to be adequate by the PSC in their previous rate case.

Item c 10 (g)

Indiantown Company, Inc.  
List of union employees  
December 31, 2003

Employee	Job description
Robert Guerrero	Water/Wastewater Fieldman
Robert E. Maine	Water/Wastewater Fieldman
Rochelle Butts	Water Fieldman
Eugene Smith	Wastewater Fieldman
Marta Hernandez	Customer Service Representative

**2004**

AGREEMENT BETWEEN

January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
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INDIANTOWN COMPANY, INC.

AND



LOCAL 108  
INTERNATIONAL BROTHERHOOD OF  
ELECTRICAL WORKERS, AFL-CIO

EFFECTIVE JANUARY 1, 2002  
through  
DECEMBER 31, 2004

Item C-10 (2)

# 2003

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# 2002

**INDIANTOWN COMPANY, INC.**  
and  
**LOCAL 108, INTERNATIONAL BROTHERHOOD  
OF ELECTRICAL WORKERS, AFL-CIO**  
January 1, 2002 - December 31, 2004

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This AGREEMENT made on the 1st day of January, 2002, by INDIANTOWN COMPANY, INC., with offices at Indiantown, Florida (hereinafter referred to as the "Employer" or "Company") and LOCAL 108, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, with offices at 10108 Highway 92 East, Tampa, Florida 33610-5947 (hereinafter referred to as the "Union", or "Local 108"), for and on behalf of itself, its members now employed or hereinafter employed by the Employer and collectively designated as "employees".

**WITNESSETH:**

WHEREAS, the Employees of Indiantown Company, Inc. are represented by Local 108, and the latter organization having been certified by the National Labor Relations Board in an election conducted on May 9, 2001; and

WHEREAS, the Union having been certified as representative of the employees of Indiantown Company, Inc. at its Indiantown location, and is the representative of said employees with respect to rates of pay, wages, hours of employment and other conditions of employment; and

NOW, THEREFORE, in consideration of the mutual covenants, provisions and conditions of this agreement, and for other good and valuable considerations, the parties hereto agree as follows:

**ARTICLE I**

**UNION RECOGNITION**

The Company recognizes the Union as sole and exclusive bargaining representative of the employees in the Company pursuant to the Certification of Representation of the National Labor Relations Board dated May 9, 2001, in case No. 12-RC-8625, for the purpose of collective bargaining in respect to the rates of pay, hours of employment, and other conditions of employment. Excluded are all personnel as defined in Section 2 (ii) of the Labor Management Relations Act of 1947, as amended.

**ARTICLE II**

**NON-DISCRIMINATION CLAUSE**

The provisions of this agreement shall be applied to all employees covered herein without discrimination because of race, creed, color, age, religion, national origin, sex or handicap as provided by law.

**Appendix "A"  
Indiantown Company, Inc.  
Health Insurance Costs**

	Monthly
Single	\$321.83
Single with Children	\$592.61
Married	\$711.82
Married with Children	\$982.60

**Classifications**  
Wastewater Laborer  
Water/Wastewater Fieldman  
Water/Wastewater Operator/Fieldman  
Customer Service Representative

**ARTICLE XXXIII**  
**DURATION OF CONTRACT**

This agreement shall become effective as of the 1st day of January, 2002, and shall remain in full force and effect through midnight, December 31, 2004; and unless written notice of a desire for change therein or to terminate the same to be given by either party to the other at least sixty (60) days and not more than ninety (90) days prior to such expiration date, it shall continue in effect for an additional year thereafter. In the same manner, this Agreement shall remain in effect from year-to-year thereafter, subject, however, to the right of each party to terminate it at the expiration of any such year by giving notice, in writing, to the other party at least sixty (60) days and not more than ninety (90) days prior to the expiration of such year.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

INDIANTOWN COMPANY, INC.  
By: Robert M. Post, Jr.  
Robert M. Post, Jr., President

WITNESS:

Mary Ann Hoek  
Ant Allen

LOCAL 108, INTERNATIONAL  
BROTHERHOOD OF ELECTRICAL WORKERS,  
AFL-CIO  
By: R. Floyd Suggs  
R. Floyd Suggs  
Business Manager / Financial Secretary  
By: Jimmy E. Connatser  
Jimmy E. Connatser  
Assistant Business Manager

WITNESS:

Jodie  
Jennifer R. Brugh

**ARTICLE III**  
**COMPANY-UNION RELATIONS**

1. The Union agrees that the employees in the bargaining unit will perform their respective Company duties loyally, efficiently and continuously under the terms of the contract. The Union further agrees that there will be no strike, sit-down or other concerted cessation or delay of work during the continuance of this Agreement. The Company on its part agrees that there shall be no lockouts. It is the mutual desire of both parties hereto to provide uninterrupted and continuous service.
2. The Union agrees that the members of the Local Union will use their best endeavors to protect the interest of the Employer, to conserve its property and to furnish the highest quality of service. The Union and the Local Union will cooperate with the Employer in promoting the welfare and advancement of the industry.
3. The Employer and the Union agree that they will not discriminate against any employee because of their membership or non-membership in the Union. The Employer further agrees it will not discriminate against a Union member because of any service he may be required to perform or office he may hold in the Local Union.
4. The Local Union and the Employer reaffirm their intention that the provisions of this Agreement will continue to be applied without discrimination because of race, creed, color, age, national origin, sex or handicap of the employee.

**ARTICLE IV**

**PAYROLL (DUES) DEDUCTION**

The Employer agrees, upon the individual written request of any employee, to deduct from the pay of such employee such amounts as he shall authorize which represents monthly dues to the Union. Such deductions shall be made from the first payroll of each month provided the employee has money due him at that time. The total sum deducted for this purpose shall be paid by the Employer to the Financial Agent designated by the Union as soon thereafter as convenient, accompanied by a list of employees who have authorized such deductions and the amount deducted for each. Any employee may at any time revoke such authority by serving on the Employer and the Union a written request therefore in a registered letter addressed to each of said parties at least fifteen days prior to the effective date of such revocation and shall become effective upon receipt of such notice by the Employer.

The Union will indemnify and save harmless the Employer from any and all claims, liabilities and disputes arising out of or by reason of any action by the Employer under this provision.

#### **ARTICLE V MANAGEMENT RIGHTS**

The management of the business and the direction of the working force shall remain with the management of the Employer, including, but not limited to, the right to hire, to promote, to discipline or discharge employees for just cause, to use improved methods, materials, or equipment, to determine work assignments including scheduling of employees, to develop and administer work standards and performance requirements to decide the number of employees needed at any particular time or place, to eliminate or cease operations, and to be the sole judge of the quality and acceptability of the telecommunication service rendered to the public, except as such rights may be directly or specifically limited by this Agreement. It is the intention of the parties to continue to vest in management all prerogatives and flexibility in its operations as it has heretofore had in the past, taking into account, amongst other things, the assignment or allocation of work in this small operation. The Company shall have the unlimited right to subcontract work. The decision to subcontract will be made on the basis of business needs. However, the Company agrees that it will not subcontract work solely for the purpose of evading the terms of this Agreement.

#### **ARTICLE VI DEFINITIONS**

1. "Employee" as used in this agreement, refers to the employees, male or female, directly covered.
2. "Regular employee" refers to those who have qualified for regular employment by having satisfactorily completed their trial period.
3. All new employees in all classifications covered by this Agreement shall be considered to be in a trial period for the first six (6) months of employment and will be reviewed at the end of the first six (6) months to determine if they have qualified as a "Regular Employee".
4. "Seniority", as used herein, related to specific preferences and privileges provided for in this Agreement shall be determined on the basis of continuous service from the last date of employment with the Company. If two (2) or

outside of normal working hours at an accredited college, business school, trade or vocational school.

5. The following programs are considered job-related and will normally be approved if training within the Company cannot be obtained:
  - (a) Courses which will improve the employee's skill on his or her present job. This includes courses designed to update employees in the technology of their trade or occupation and courses directed toward qualification for licenses which may be required by the Company.
  - (b) Courses which relate to the next job in the logical development of an employee's career at Indiantown Company, Inc.
  - (c) Courses which will prepare an employee for immediate openings that are expected to occur and for which a sufficient number of qualified employees are not available.
6. Employees must be actively at work upon application and at time of approval for educational assistance. Employees shall be reimbursed for educational assistance upon receipt of grades and receipts for the approved courses. Employee bears sole responsibility for application, registration and attendance at classes, and the attendance there at shall not be deemed compensable time.

#### **ARTICLE XXXII**

##### **WATER & WASTE WATER OPERATORS LICENSE**

1. Upon successful completion of the State exam for the applicable license, the Company will reimburse the employee in accordance with rules hereinafter set forth:
  - a) Reimbursement will apply to employees in the classifications of Wastewater Laborer, Water/Wastewater Fieldman and Water/Wastewater Operator/Fieldman.
  - b) Reimbursement will apply for qualified employees seeking Class C licenses only.
    - (i) Reimbursement will be limited to the cost of application fee, tuition (course fee), necessary text books, exam fee, and necessary travel costs one time for each license.
    - (ii) All reimbursement is subject to pre-approval by the employee's immediate supervisor.
2. Employees will receive an additional seventy-five (\$0.75) per hour for each operator license obtained. Increase applicable only to Class C licenses.

**ARTICLE XXIX  
DENTAL BENEFITS**

1. The Company will continue to administer the dental plan for the benefit of its employees with no obligation therefore on the part of the employee.
2. The provisions of Article XXIV shall be applicable with regard to this fringe benefit.

**ARTICLE XXX  
LIFE INSURANCE**

The life insurance benefit to covered employees shall be no less than \$30,000.00 for the duration of this Agreement.

**ARTICLE XXXI  
EDUCATIONAL REIMBURSEMENT PROGRAM**

The following education reimbursement plan provides full-time, regular employees with a refund for tuition and compulsory fees not paid by scholarship, Veteran's or other benefits. To qualify, the course must be approved by the Chief Executive Officer of the Company, in writing, and must either aid current job performance or qualify the employee for a higher level job "in a normal path of progression within the Company." The refund of tuition is included in a payroll check after submission or proof of satisfactory completion of the course in accordance with the rules hereinafter set forth.

1. Any employee interested in preparing for any bargaining unit job or improving skills needed by the business and who enrolls in a course of study, will be reimbursed for fees incurred, based upon the following achievement scale:
  - (a) 100% for course completed with passing grade of "C" or above (or numerical equivalent);
  - (b) No reimbursement for less than the above passing grade, or for withdrawal.
2. Reimbursement will be made only for tuition, compulsory fees and required textbooks. The type of fees which will be approved are registration fees, enrollment fees and lab fees. Excluded are fees for purchase of meals, transit, recreational activities and other such fees.
3. Employees are eligible for this program who have been employed at Indiantown Company, Inc. for more than three continuous years.
4. The course must be directly related to the employee's current work assignment or probable future assignment within Indiantown Company, Inc., and taken

more employees are hired on the same day, seniority will be determined by order of completion of pre-employment drug screening.

5. The term "basic rate of pay" or "basic wage rate" is the pay given exclusive of differentials, premiums or other extra payments.
6. The term "straight-time rate", as used in this contract is the basic rate plus premiums or differentials when applicable.
7. The term "employment date" as used in this contract is defined as the effective date an employee is placed on the payroll.
8. The "service date" is the date used for the purpose of establishing accredited service.
9. "Service requirements" means the need or requirement that in the opinion of the Employer are necessary to provide adequate service to customers.
10. "Work group" shall mean a group of employees under the same supervisor whose work may be at more than one location and who may interchange work assignments to relieve each other.
11. "Work Center" shall be a location where employees of one or more work groups report to begin work.
12. "Accredited service" shall mean the aggregate of years and months of active employment with the Company and shall include approved leave of absence not to exceed six months. Subject to outside contracts (see Article XXIV), this shall apply to pension, sickness benefits and amount of vacation up to six months.
13. "Wage rates" - The wages to be paid employees of the Employer covered by this Agreement shall be at the rates specified in Article VII, 2a, b, c. Wages shall be paid weekly.
14. "Excessive Tardiness" means reporting late to work repeatedly as determined by the employees immediate supervisor.
15. "Bridging of Service". When an employee's employment has been terminated and thereafter he is re-employed and accumulates five (5) years of accredited service, then the break in the employee's employment shall be bridged and there shall be added to the five (5) years of accredited service which has accumulated since his reemployment, the period of all accredited service which the employee had previously accumulated, provided each such prior accredited service equaled or exceeded six (6) months. Official Company records shall be used for the verification of all prior service.

**ARTICLE VII  
HOURS OF WORK AND WAGES**

**1. HOURS OF WORK**

- (a) Work Week - The scheduled work week for employees shall be five (5) consecutive days, of eight (8) hours' duration, Monday through Saturday, and shall be set by the Employees immediate supervisor.
  - (i) If operational needs require, any employee may be required to work a flexible work week, consisting of five days of the scheduled work week, be they consecutive or otherwise.
  - (ii) The Union shall have the right to grieve any application of this provision, under the grievance machinery provided for herein.
- (b) Employees are required to notify the Employer by starting time, when unable to report for duty for any reason.
- (c) Employees will be provided a 15 minute relief break during each half of the work day, provided the employee will work or has worked a minimum of two hours in that half of the work day. When taking such breaks, office clerical employees understand that no operation will be left unattended.
- (d) The Employer will allow a one-hour lunch break around the middle of the work day, scheduled so as not to disrupt normal operations.
- (e) Paid holidays, excused days and paid vacation day shall be counted as actual time worked.

**2. WAGES**

- (a) Effective 01/01/2002, there shall be a general wage increase to all covered employees in the amount of \$1.00/hour.
- (b) Effective 01/01/2003, there shall be a general wage increase of 3% to all covered employees.
- (c) Effective 01/01/2004, there shall be a general wage increase of 3% to all covered employees.

**ARTICLE VIII  
OVERTIME**

- 1. The term "overtime rate" as used in this contract is defined as one and one-half (1-1/2) times the regular hourly rate of pay.
- 2. All hours worked in excess of forty (40) hours per week shall be paid for at one and one-half (1-1/2) times the regular hourly rate of pay.

employer at 6/30/01. A schedule of the monthly premium amounts is attached as Appendix "A".

- 2. The provisions of Article XXIV shall be applicable with regard to this fringe benefit. Upon any change in the medical carrier, employees will receive appropriate information defining plan benefits.

**ARTICLE XXVI  
PENSION PLAN**

The employees covered by this agreement shall continue to be eligible to participate in the Defined Benefit Plan and the 401(K) Plan if offered by the company.

**ARTICLE XXVII**

**WORKMEN'S COMPENSATION COVERAGE**

During the period of this Agreement, the Employer herein shall comply with the laws of the State of Florida with regard to Workmen's Compensation benefits.

**ARTICLE XXVIII  
DISABILITY BENEFITS**

- 1. The Employer herein shall maintain the Disability Benefits Plan of its selection to cover employees in the case of disabilities caused by accident or illness.
- 2. The Plan shall be funded exclusively by the Employer with no cost to the employee.
- 3. The Plan shall basically provide as follows (subject to insurance carrier's approval):
  - (a) Short Term Disability
  - (b) Long Term Disability
- 4. The Employer shall furnish all eligible employees a Schedule of Benefits applicable to both Short Term and Long Term Disability benefits.
- 5. It is understood and agreed that the terms and conditions of the Disability Plan as administered by the Company through its carrier shall be controlling with regard to entitlements and/or benefits.

## ARTICLE XXII

### PREVAILING BENEFITS AND PRACTICES

It is mutually understood and agreed by and between the respective parties that past practices shall prevail unless specifically limited or modified by this collective bargaining agreement. Should there be a disagreement by either party with regard to the force and effect of a "past practice", it is understood that the parties shall first meet in an attempt to conciliate their differences. In the event of a continuing disagreement with regard to same, the parties agree that the grievance and arbitration proceeding herein shall apply.

## ARTICLE XXIII

### INSTRUCTOR (CLASSROOM) DIFFERENTIAL

An hourly paid employee specifically assigned to give formal training (classroom) to an employee or group of employees paid on an hourly or a salary basis, shall be regarded as an instructor and shall be paid 10% per hour above their regular hourly rate of pay.

## ARTICLE XXIV

### PREVAILING CONTRACT BENEFITS GIVEN TO EMPLOYERS

Notwithstanding any paragraph of the agreement, the Employer further agrees to use its best efforts to secure for such employees continuation of rights and benefits dependent upon contracts with other companies, such as insurance benefits, pension, etc. But it is understood by both parties hereto that the final determination of such benefits rests with such other companies over which Indiantown Company, Inc. has no control, and whose contracts and whose decisions thereon in such matters will be final and binding.

## ARTICLE XXV

### MEDICAL BENEFIT PLAN AND EMPLOYEE CONTRIBUTIONS

The Company will provide all eligible employees with a medical benefit plan. At the discretion of the Company, the carrier of the plan may be changed provided the benefits are not significantly changed.

1. Continuing during this contract and for the term thereof, employees shall pay the sum of \$22.00 per month towards the premium for medical coverage. However, the employer reserves the right to increase this payment sum to cover any increases in health insurance premiums charged to the employer by the insurance company that exceed the premiums being charged to the

3. If an employee responds to a "call out" assignment, said employee shall receive not less than one (1) hour at his applicable rate of pay. The "call out" assignment shall be paid for at time and one-half (1-1/2) the employee's basic rate of pay from the time said employee receives instructions to report to work until the assignment is completed. Employees recognize that a "call out" usually arises from emergency situations and that they are obligated to report to work with due diligence. Furthermore, Par. "5" hereunder shall apply to the orderly distribution of "call out" assignments. A list of "call out" assignments shall be maintained by the Employer.
4. No employee will be required to take time off his regular schedule to offset overtime.
5. Work resulting in overtime compensation shall be divided equally among employees by classifications with no undue cost to the Company. First option for such work shall be given the person in the classification or job affected and if said person refuses to work, then such overtime shall be offered to any other employees qualified to do the work. The Employer shall, to the extent possible, attempt to first contact employees in that particular job classification.
6. An overtime roster will be posted and maintained every two weeks.
7. Employees shall be required to work reasonable amounts of overtime. Overtime work shall be based upon the operational needs of the Employer, consistent with its obligation to provide quality service to the public.

## ARTICLE IX

### NEW EMPLOYEES

1. All new employees in all classifications covered by this Agreement shall serve a trial period of six months.
2. During the trial period the Employer may grant transfers, relocate, reclassify, lay-off, demote or dismiss such employee for any reason whatever.
3. The Employer will notify the Union in writing as to name and classification of all new employees no later than the 30th day following employment.

## ARTICLE X

### VACATIONS

1. All regular full-time employees covered by this Agreement shall receive a vacation and for each week of such vacation shall receive a sum equivalent to forty (40) hours' pay at the regular rate of pay at the time such vacation is taken.

2. (a) Vacations will be granted to regular full-time employees on January 1st, of each year in accordance with the following schedule:

<u>Years of Service</u>	<u>Entitlement</u>
1 complete calendar year	2 weeks
10 complete calendar years	3 weeks
20 complete calendar years	4 weeks

(b) New employees hired before June 30 will be entitled to a one (1) week vacation after January 1 of the following year. New employees hired July 1 or later will not be entitled to vacation the following year.

3. Service requirements permitting vacations may be taken at any time during the calendar year. Not later than December 1 of the prior year, the Employer shall post a statement showing the available weeks within which vacations may be taken and the number of vacations available for each period, for the following calendar year. Such schedules shall remain posted for the full year on the bulletin boards in the normal working area of the employees involved.

Employees shall select their vacation period according to seniority within thirty (30) days after the date of posting, at the discretion of their immediate supervisor.

An employee may request and reschedule vacation time with the approval of their immediate supervisor.

5. Any employee laid off or who quits employment after giving Employer at least two weeks' notice and who is entitled to an unused vacation allowance at the date of separation shall have such allowance added to his final pay.

#### ARTICLE XI HOLIDAYS

1. Regular full-time employees and probationary employees shall receive pay on the following authorized holidays:

- |                     |                            |
|---------------------|----------------------------|
| 1. New Year's Day   | 6. Veterans' Day           |
| 2. President's Day  | 7. Thanksgiving Day        |
| 3. Memorial Day     | 8. Christmas Eve (1/2 day) |
| 4. Independence Day | 9. Christmas Day           |
| 5. Labor Day        | 10. Employee's Birthday    |

2. Recalls shall be in inverse order of layoff, provided the more senior employee can immediately do the work available.
3. An employee notified to report to work by Certified Mail, Return Receipt Requested, sent to employee's last known address, shall forfeit seniority (unless in the military services herein defined) if said employee fails to reply within five (5) days from date of notification.
4. Employees laid off shall retain their recall rights for twelve (12) months from the date of layoff or their length of service, whichever is less.

#### ARTICLE XXI

##### MISCELLANEOUS PROVISIONS

1. The Employer agrees to extend to the Union the use of its bulletin boards at the Water Plant site and the bulletin boards shall be confined to use by the Union for such materials as announcements of Union meetings, social functions, nominations and elections of Union officers, etc.
2. The Employer agrees that at the time of employment, all new employees shall be provided with a copy of this Agreement.
3. The Employer agrees to notify the Union of any changes affecting the application of any of the terms and conditions of this contract, and to notify the Union of organization changes pertaining to changes in classification and transfer of permanently or temporarily transferred craft employees.
4. The loading and unloading of vehicles shall be done on Company time.
5. All travel time from operational center to job site and back shall be done on Company time.
6. Employees will be furnished tools and vehicles necessary to perform job duties and such employee will be responsible for the proper use, care and maintenance of such items.
7. Tools furnished by Indiantown Company, Inc. that are broken and/or worn out through normal usage will be replaced by the Employer without cost to the employee.
8. Paychecks shall be available before the close of business on Friday.
9. In exceptional circumstances, emergencies or for the purpose of training employees, management shall be permitted to perform bargaining unit functions for short durations of time.
10. Employees shall adhere to the company dress code.
11. Indiantown Company, Inc. has adopted and maintains a substance abuse policy to ensure the company will be a drug-free workplace. Employees shall adhere to this policy.

Local Union. Such employee shall begin drawing the rate of pay of the position promoted to or reclassified to on the first Monday following the posting of the successful bidder.

6. All promotions and reclassifications in job shall be considered temporary for six (6) months in order to determine whether such employee can satisfactorily perform the duties and accomplish the work in the positions to which said person has been promoted or reclassified. At the end of the six (6) month period, such promotion or reclassification shall be deemed permanent. If employee is returned to former position, employee shall receive the rate of pay applicable to this position as if said employee had not been changed.
7. It is the policy of the Employer to attempt to promote/transfer from within; however, when an opening occurs, the Employer shall accept bids from all applicants, inside and outside of the company. Bids received from within the Company shall receive first consideration and the best qualified bidder from within will be awarded the position. In the event no qualified bid is received from within the company, the bid will be awarded to the best qualified bidder from the outside who meets all of the necessary qualifications.
8. The bid shall contain an outline of experience, training or other necessary qualifications which the bidder feels he possesses and is pertinent to the opening posted.
9. The bidding procedure shall not apply to entry level jobs. However, current employees may express their interest in the job by submitting written notification of same.
10. A successful bidder from within the company who fails a trial period (6 months) shall not be entitled to bid the same job for a period of one (1) year from date of return to employee's original job classification.

## ARTICLE XX SENIORITY

1. Where layoffs become necessary, the least senior employee in the affected classification shall be laid off provided that the more senior employee can immediately do the available work. Employees laid off may bump into an equal or lower rated job in another classification or department so long as the employee bumped has less seniority and the employee going into the position can immediately do the available work. Employees who bump shall take the rate of pay of the work they will be doing.

2. The Day after Thanksgiving shall be observed, provided that one qualified employee is at work on this day.  
If no agreement is reached, then the Company shall rotate the work assignment each year by starting with the least senior qualified employee. Employees who work on the day after Thanksgiving shall have the following Monday off with pay as a holiday. If for any reason the designated employee cannot report to work on the day after Thanksgiving, he must contact his supervisor to procure a replacement.
3. Service requirements permitting, any scheduled workday within the calendar month in which an employee's birthday occurs, except an authorized holiday, may be selected by that employee as the Employee's Birthday Holiday. Any request for such selection shall, in the absence of extenuating circumstances, be made at least ten (10) days prior to the effective date of the schedule period during which the day will occur.
4. Each regular full-time employee and trial employee shall be paid, as a voluntary holiday allowance, an amount equal to eight (8) hours at the basic wage rate for the holiday. Any regular full-time employee or trial employee who is required to work on any of the above listed holidays, shall, without reference to the holiday allowance, if scheduled to work, be paid for hours worked at one and one-half times the regular rate of pay.
5. If a holiday falls on Sunday, the following day shall be observed as the holiday. If a holiday falls on a Saturday, it shall be observed the preceding day. The half day Christmas Eve holiday will be observed the last working day prior to the observance of the Christmas holiday.
6. Service requirements permitting, when a holiday falls within a vacation period, the extra vacation day may be taken on the last scheduled work day before the vacation period or the first scheduled work day following the vacation period, or the Company may pay the employee for the day at straight time rate.

## ARTICLE XII EXCUSED TIME

1. Qualified Indiantown Company, Inc. employees shall be granted eight (8) days (sixty-four (64) hours) of "excused time" per year. All excused days other than those used for personal illness or emergencies must be approved in advance by the employee's supervisor. The excused time is not to be taken before or after a holiday or vacation period. No excused time can be carried forward into a new calendar year.

2. **EXCUSED TIME FOR NEW EMPLOYEES** - New employees shall be granted excused time after their first anniversary based on the number of days remaining in the current calendar year rounded to the nearest hour. For example, an employee hired on August 5, 2002 would be granted twenty-six (26) hours of excused time after one (1) complete year of employment. This is calculated using the formula: Days remaining in 2002 divided by the number of days in the year times 64 hours rounded to the nearest hour. (one hundred forty-eight (148) days remaining divided by three hundred sixty-five (365) days) times sixty-four (64) hours = 25.95 hours rounded to the nearest hour or twenty-six (26) hours.

### ARTICLE XIII

#### ABSENCES FROM DUTY

1. The Employer may grant an authorized leave of absence without pay and consistent with the needs of its service for a period not to exceed six months to any regular (full or part-time) employee who requests it in writing.
2. Employees on leave of absence shall advise their supervisor at least ten (10) days in advance of the expiration of the leave of absence that they will be available for work on the day following the termination of their leave of absence.
3. While on authorized leave of absence, the regular employee's seniority shall not be disturbed and will continue to accrue for up to six (6) months. All benefits, which are governed by accredited service, will continue to accrue for up to six months.
4. An extension of a leave beyond six (6) months may be granted in exceptional cases without accrual of seniority past the sixth (6th) month.
5. When the applications for leave exceed the number of employees which the Employer feels can be released, applications shall be granted on the basis of seniority.
6. The Employer will adhere to Federal statute concerning rights of employees involved in military service and re-employment of such employees.
7. Regular employees, other than those employed on a regular part-time basis, and trial employees who are members of the reserve components of the Armed Forces of the United States shall be excused for a period not to exceed fourteen (14) calendar days in any calendar year to attend military training and they will be paid the difference, if any, between the total pay they received from the government for the fourteen (14) day tour of duty and their basic wage

reprimand, leave without pay, reduction of wage rate, or termination. Discipline will normally be administered in the order above, however, leave without pay, reduction of wage rate, and termination can be administered on a first offense depending on the severity of infraction. Discipline, other than termination of a trial employee, shall be subject to the grievance procedure of this Agreement.

### ARTICLE XIX

#### PROMOTIONS AND TRANSFERS

1. Promotions or reclassifications shall be based on full consideration by the Company of ability and personal training for the job to be filled, health record, dependability and seniority. Ability and qualifications for the job being relatively equal, seniority shall prevail. In case of a grievance hereunder, the employee shall bear the burden of proof as to ability and qualifications.
2. When the Company decides to fill a vacancy or opening, the following procedures will apply:
  - (a) When there is an opening or a new job to be filled in the bargaining unit, the Employer will notify the Union in writing and will post the notice of such opening for five (5) days on bulletin boards.
  - (b) Employer shall then review the list of bidders and in accordance with the time requirements set forth herein, either select an employee for a trial period and/or advise the Union in writing that no employee has qualified for a trial period.
  - (c) In determining the foregoing, due consideration shall be given to seniority in cases of promotion and/or requests for transfer arising out of the posted opening. "Transfer" refers to a change of an employee's job classification.
3. An employee desiring to apply for such opening shall bid on a form to be provided by the Employer. The employee selected for such opening shall be excluded from bidding on future openings for one year. The same restriction of one (1) year shall apply to transfers from one job to another.
4. Should it be necessary to fill an opening during the posting periods, it is understood that such assignment is made on a temporary basis for the duration of the periods involved.
5. Upon selection of the applicant to be promoted or reclassified, such applicant shall be notified of the promotion or reclassification within five (5) working days after the posting period ends, by posting notice of such promotion or reclassification on the bulletin board and sending a copy of the notice to the

enlarging or ignoring the provisions of this agreement in effect at the time of the grievance being arbitrated; nor shall the arbitrator have the authority to determine that the parties by implication have amended or supplemented this agreement inasmuch as the parties have expressly submitted to the arbitrator the issue of whether this agreement has been amended or supplemented.

6. In no event shall the Arbitrator have authority to issue a remedy upon any grievance for any period that precedes the filing of the grievance (excepting only the five (5) working days filing requirement if applicable to the specific grievance).
7. Each party to this agreement shall bear its own expense in connection with the arbitration proceedings and equally share the fee and expenses of the arbitrator and such other expenses as may be incurred by mutual agreement.

#### **ARTICLE XVIII DISCIPLINE POLICY**

The Employer shall have the right to discipline an employee for just cause which, amongst other things, shall include:

1. Dishonesty, theft of money, goods or merchandise, or time;
  2. Drunkenness or proof of being under the influence of liquor or drugs during working hours;
  3. Improper behavior on duty;
  4. Intentional disruption of Company operations;
  5. Calling an unauthorized strike or walkout or engaging in a work slowdown;
  6. Carrying unauthorized riders in Company vehicle.
  7. Excessive tardiness and/or absenteeism.
  8. Inability to perform assigned work duties.
  9. Harassment.
  10. Fighting.
  11. Making threatening gestures or verbal threats.
  12. Possessing firearms at work.
  13. Sleeping on duty.
  14. Subordination.
  15. Careless/improper/reckless operation of a company vehicle or equipment.
- Disciplinary actions, if necessary, can include an oral reprimand, written

rate from the Employer for ten (10) work days, provided military pay is the lower of the two. Such period of time shall not be counted as vacation time.

#### **ARTICLE XIV**

##### **BEREAVEMENT - DEATH IN IMMEDIATE FAMILY**

1. Where there is a death in an employee's immediate family, namely, a father or mother, foster father or foster mother, father-in-law or mother-in-law, brother-in-law or sister-in-law, grandfather or grandmother, brother or sister, husband or wife or child, or any relative by blood or marriage living in the same household as the employee, the employee affected shall be allowed time off with pay not to exceed three (3) days (day before, day of and day after funeral). Within reason, an employee will be allowed one day with pay for the purpose of being a pall-bearer at any funeral. The time paid for shall be limited to scheduled, lost work time.
2. In extenuating circumstances at Employer's direction, an employee will be allowed up to five (5) additional days off without pay. Should this additional time be expected to be taken, the supervisor should be notified prior to the employee leaving.

#### **ARTICLE XV**

##### **WORKING IN INCLEMENT WEATHER**

1. The Company will not require employees to do work in exposed locations during heavy and continuous storms unless such work is necessary to protect life, property or continuity of service.
2. When, in the opinion of management, employees are unable to safely perform work duties due to inclement weather, they shall be assigned other work as may be available. Neither the foregoing paragraph nor any other paragraph of this Agreement shall be construed to grant to employees a guaranteed work week at Indiantown Company, Inc.
3. When employees are required to work outside in bad weather, the Company will provide adequate rain protection.

## ARTICLE XVI

### GRIEVANCE PROCEDURE

1. If any disagreement or dispute arises between the parties hereto as to meaning or interpretation of the terms of this Agreement, the matter shall be handled in the simplest and most direct manner and unless the procedure or any part thereof is waived by mutual consent, the matter shall be taken up immediately as follows:
  - Step 1. Between the employee concerned, his steward, if requested, and his immediate foreman or supervisor, as promptly as possible, but not later than five (5) working days after the alleged contract violation or knowledge of such alleged violation, provided, however, in no event shall a grievance be initiated more than thirty working days after the alleged contract violation. If no mutually agreed-upon solution is found within five (5) working days after the meeting between the employee and his supervisor, in this Step 1, then;
    - Step 2. The Grievance may be submitted in writing and a meeting between the grievant and the chief steward, supervisor/plant manager of the Employer or his representative will be held within five (5) days of the receipt by the Employer of the written grievance. Within five (5) days after this Step 2 meeting, the Employer will mail its decision in writing to the Union.
    - Step 3. If no satisfactory solution is reached in Step 2, the Union shall notify the Employer in writing within five (5) days after receipt of the Employer's Step 2 answer of its desire to proceed to Step 3. Within five (5) days after the Employer receives the Union's notice to proceed to Step 3, a meeting will be held between the Business Manager or his representative, the grievant and the chief steward, supervisor/plant manager of the Employer or his representative. Within five (5) days after the conclusion of this meeting, the Employer will mail its decision to the Union.
2. If an employee is being disciplined, said employee and steward are entitled to receive copies of the written reprimand/warning. At the time the entry is to be discussed with the employee by his supervisor, the employee may be accompanied by a representative of the Union if the employee desires. At the time an employee is to be reprimanded, if the employee desires, he may select a Union representative to accompany him.
3. Time limits provided herein may be extended by mutual agreement between the Company and the Union.
4. In determining the time within which the acts herein are required, Saturday, Sunday and observed holidays shall be excluded.

5. Grievance meetings shall be arranged so as not to interfere with operations and held on regular working days during regular hours, not to exceed two (2) hours as per grievance procedure outlined.
6. Pay shall be allowed for grievance meeting not to exceed two (2) hours per meeting, to include Shop Steward and the signatory to the grievance. (Pay computed on basic payroll; no overtime).
7. Scheduling of grievance meetings - The time of day for grievance meetings shall be determined by the Company giving due regard to operational requirements.
8. The Union recognizes the principle of "work now and grieve later", and provided that the employee is not placed or requested to perform under hazardous safety conditions, this concept shall be followed.

## ARTICLE XVII

### ARBITRATION PROCEDURE

1. If no satisfactory solution is reached in Step 3, the Union or the Company may demand arbitration of the grievance by giving written notice to the other party within fifteen (15) days following the receipt of the Employer's 3rd Step answer. In the event a grievance is submitted to arbitration, the parties shall attempt to agree upon an arbitrator. If the parties cannot agree upon an arbitrator within ten (10) working days, they will request a list of seven (7) arbitrators from the Federal Mediation and Conciliation Service.
2. From the panel, the parties shall determine if they wish to select an arbitrator. If the parties agree to select an arbitrator from this first panel, they shall select from this panel by alternative striking of names, the moving party striking first and the last remaining name being the selected arbitrator.
3. Either party shall have the prerogative to ask for a second panel of arbitrators to be submitted by the FMCS. If such second panel is requested, the same striking procedure will then occur as outlined above.
4. The striking procedure as outlined above shall occur as far as applicable within ten (10) working days from the date of receipt of the panel list from FMCS.
5. The Arbitrator shall conduct hearings at which the facts and arguments relating to the dispute shall be heard. The arbitrator's jurisdiction to make an award shall be limited by the submission and be confined to the interpretation or application of the provisions of this agreement. The arbitrator shall not have authority to make an award which has the effect of amending, altering,

February 12, 2002

Meeting with ICO & IBEW regarding contract.

Present were: Jeff Leslie, Mike Abramson, Jim Hewitt, Mary Ann Holt, Jimmy Connaster and Ernie Watson.

The discussion concerned how the water and sewer rates are set and the PSC's involvement in monitoring the rates. Further discussion ensued regarding the number and amount of rate increases the company has imposed over the past 2 years.

The Union made a counter proposal as follows:

Adjustment of \$1.00/hour per classification.  
Plus 3% cost of living increase per year.

Mr. Connaster advised the classifications need to be included in the book.

That the ICO employees receive 8 sick days per year (up from the present 5 days).

Jeff advised the counter proposal will be taken into consideration.

**MEETING BETWEEN ICO AND IBEW  
APRIL 2, 2002**

Present were Jeff Leslie, Mike Abramson, Jim Hewitt, Mary Ann Holt, Jimmy Connaster and Ernie Watson.

Mr. Connaster reviewed the terms of the last counter-proposal made by the IBEW (02/12/2002):

\$1.00/hour/employee increase  
Plus 3% cost of living increase per year instead of the index increase  
8 Sick/Personal Days per year

He advised the members have agreed to stay with the additional days sick/personal leave and the index increase.

Jeff advised the \$1.00/hour would be the increase the employees receive in the first year of the contract (2002). The index increase would be for the remaining 2 years of the contract and is limited to 3% annually.

Ernie asked for confirmation that the proposal includes the \$1.00/hour increase plus the cost of living increase in the first year. Jeff replied that it does not. The hourly increase would be for the first year of the contract and the cost of living would be for the remaining 2 years of the contract.

Following discussion, the parties agreed to a 3% annual cost of living increase for the second and third years of the contract.

Recapping the proposal agreed to by both parties:

- All employees in the bargaining unit will receive a one-time, \$1.00/hour increase effective 01/01/2002.
- All employees in the bargaining unit will receive a guaranteed 3% cost of living increase in years two and three of the contract.
- All employees in the bargaining unit will receive 8 sick/personal days per year for the duration of this contract.

Jeff advised the company has been under severe earnings pressure due to a severe drop in customer water usage. Accordingly, the Company is in a loss position. Accordingly, he advised Mr. Connaster that the company will consider the above proposal but will not be able to make a final decision until the results of an ongoing NLRB action has been decided. If the Company is absolved of any further liability, then approval is possible. However, if the suit continues the Company will not have the financial ability to approve the recommendations and will have to revert back to its previous proposal.

**Page 2**  
**Meeting 04/02/2002**  
**ICO w/IBEW**

Mr. Connaster advised his office has attempted on several occasions to contact the employee regarding this matter and she does not respond to their telephone calls. Ernie also advised he had attempted to speak to Marta following the February 12<sup>th</sup> meeting and she refused to discuss the matter.

Mr. Connaster advised he has written a letter to the District Office of the NLRB advising the IBEW is no longer involved in this issue and requesting a resolution in this matter. He further advised he believes they will make a determination quickly on whether to pursue this matter further. He will keep the Company informed of any developments.

Item C10 (i)

April 11, 2001

Telephone discussion with Ellen Ham, Attorney @ Gunster, Yoakley, regarding ICO employees' request to join the IBEW.

In attendance: Jeff Leslie, Mike Abramson, Jim Hewitt, Dean Smiley, Don Johnson, Don Hartsfield and Mary Ann Holt.

Jeff distributed a copy of the document that would be discussed, the rules of supervisors dealing with employees.

Jeff advised the group that employees of the Water/Wastewater Company have expressed an interest in becoming a Union. Earl Maine, Robert Guerrero, Ernie Watson, Edwone Davis and Marta Cruz Hernandez will have the opportunity to vote on the Union.

Ms. Ham advised the group the conversation with her is bound by Attorney/Client privileges and as managers/supervisors, each has a duty of loyalty to the company. If any manager/supervisor promotes the Union, it could be considered a breach.

The election for the Union is scheduled to take place on May 9th, from 3:00 – 3:30 PM at the Indiantown Company Lab, 15851 SW Farms Road, Indiantown. Three (3) days before, in a conspicuous area, a NOTICE OF ELECTION will be posted.

Ellen will review additional information the Company can do within 24 hours of the election.

The voting will be by secret ballot. A non-supervisory personnel will observe. The Company's attorney can be there and the Union will be there. There will also be a representative of the National Labor Relations Board present. The vote will be by "x" marking "yes" or "no". Count will be done by a simple majority of votes cast.

Ellen advised:

The employees should be encouraged to ask questions.

If you have a discipline issue, give Ellen or Bob Turk a call. Don't want a question of retaliation.

The Company should meet with the 5 employees in a voluntary meeting as soon as possible. Ellen will prepare a script (conversation) to be read for the meeting. The person delivering the speech should present it exactly as prepared by her office—no deviations.

After the speech is delivered, answer their questions.

Prepare 1 or 2 written communications, i.e. handouts. Explain what the Company already offers.

Points that should be made: 1) They already have the same benefits the telephone company union has; 2) They are going to pay union **dues**. (Can't see how that's going to improve their financial situations.), 3) They can't strike and 4) Some other company could force you to strike.

Ellen explained they can be told exactly how things work now—ITS union employees receive NO annual bonus and their percentage of annual increase is locked into the length of the contract.

Ellen asked the ICO managers/supervisors if there are any issues of concern to the 5 listed employees.

Several issues were brought to light—no defined job duties, not enough management hands-on involvement, having to do tasks that are demeaning to the employee; more vacation/sick time, more money.

The group discussed the fact a lot of these issues can be resolved without a Union contract.

Ellen advised that management does not want to make any promises but it is important to talk out the issues. Make them see that the Union is not going to solve these issues.

Ellen pointed out it should be explicit in the contract regarding cross- utilization of employees. (Cross-utilization of employees will not change because there is a union.)

Jeff discussed the company's need to make some improvement in company/employee communications. Ellen advised that if the company wants to remain union-free, it is an on-going process.

Ellen advised the employees in the field should understand how rates are determined, what the processes are, etc. The management should take a more aggressive approach to educating the employees about the Company.

Ellen charged Jim, Dean and Don Johnson with making an effort to determine what the issues of these employees are.

The Company position in this matter is that we do not want the employees to unionize; however, there is no threat of retaliation if they do. The Company believes there is NO benefit to the employee to unionize.

The Company will organize a VOLUNTARY meeting of the employees for Tuesday, April 17, 2001, at 11:00 AM. Lunch will be furnished. Jeff will deliver

the speech prepared by Ellen. The Company representatives will be available to respond to questions from the employees.

**VOLUNTARY MEETING BETWEEN ICO MANAGEMENT  
AND EMPLOYEES – APRIL 17, 2001**

Present for this voluntary meeting between the ICO Management and employees of Indiantown Company, Inc. were: Jeff Leslie, Jim Hewitt, Mike Abramson, Mary Ann Holt, Dean Smiley, Don Johnson, Earl Maine, Ernie Watson, Marta Cruz, Robert Guerrero, and Edwone Davis.

Jeff opened the meeting and advised everyone they should feel free to ask any questions or bring up any issues or problems they feel need to be addressed. Jeff advised there should be no fear of reprisal for any issues/concerns brought up at this meeting.

Jeff read a prepared statement (copy attached).

Jeff assured the employees that throughout this process, they are welcome to come to any member of management to ask questions.

Ernie Watson advised that he has been trying to see Jeff for over a year but has not been allowed to. He advised he has taken his concerns to Don Johnson and all the way up to Bob Post. All of a sudden now, the employees are important enough for a meeting with lunch. Ernie advised the ICO employees have been handling tasks that are unrelated to their jobs, i.e. cleaning dog pens.

Jeff advised he was aware this was long overdue, but was not aware that Ernie had been trying to meet with him. .

Ernie advised he received no bonus in 2000 and received only a 2% raise, not 3%. He was told he received the same as all other employees. Ernie stated that the employees want a certain amount of respect from the Company.

Robert Guerrero advised the employees do not want to make enemies of the Company.

Jeff replied that nothing in the unionization process would ever cause that to happen and told Robert he appreciated the opportunity to hear his concerns and assured him he could speak freely without fear of reprisal.

Robert advised the employees have been told the Water Company is not making any money but they do not know that. He advised the employees want more days—more sick days and more vacation days. He advised the employees need to feel assured they are secure in their jobs. Robert further remarked the employees do appreciate the little bonuses and raises they do get. He stated

**Page 2**  
**Meeting between ICO Management & Employees**  
**April 17, 2001**

they are looking vacation time as follows: for 5 years of service – 3 weeks, 15 years of service – 4 weeks and 20 years of service – 5 weeks.

Ernie remarked that Bill Hannah told him when he was hired he would be given a raise after one (1) year. This raise was not given.

Jeff advised the Company has a written policy and we must observe that policy and that the written policy has been followed in this case.

Jim Hewitt advised that Bill Hannah was incorrect in giving Mr. Watson that information.

Jeff advised he could not give any guarantees. He advised the Company now has the ability to deal with the employees on an individual basis. If the employees choose to join the Union, that the company would have to deal through the Union and that he felt there was an advantage to being able to handle employee/employer communication directly.

Jeff advised the employees that we are a small company. As a result, employees would have to be flexible and be prepared to perform a broad array of tasks. However, the employees have the right to say they are not comfortable performing a job or task if they feel that it is demeaning to them.

Jeff advised he cannot promise the employees anything. The vote is on May 9<sup>th</sup>, and he would like to understand what the concerns of the employees are. If you leave this meeting and you do not express your - problem, it's "shame on you". Jeff continued stating that he cannot promise he can fix any problem but he can promise to do his best to get them resolved.

Ernie Watson brought up the issue of pay for the ICO employees stating there are two (2) employees who have been with the Company almost 10 years and are still not making \$10.00/hour.

Jeff advised these employees should come and talk to him; however, he cannot deal with them individually if they are in the Union.

Robert remarked he felt like he was laughed at each time he made a request for a raise. Robert further stated the equipment the employees have to work with is not totally up to date. He stated the ICO employees have to work with "hand-me-down" tools. He stated they do their best with the equipment they are furnished.

**Page 3**

**Meeting Between ICO Management and Employees**

**April 17, 2002**

Jeff advised that if it is a safety issue, the employee should bring that to someone's attention. Jeff explained that the Water Company is regulated by the amount of money they can make and how the process works.

Jeff apologized to Ernie Watson for not being available to see him. He further stated that if someone is being underpaid, they do need to speak up. Again he stated he could not make any guarantees but neither could the Union.

Edwone related his concern for better working tools and better pay. Dean agreed with Edwone on the concerns for his working equipment.

Jeff advised the Company would consider the concerns of the employees and stated the Company would get back to them before May 9<sup>th</sup>. He further advised the Company would do everything they can do—but could not promise it would be anything.

Jeff asked the employees to put together a written list of their concerns.

Ernie remarked they are not trying to threaten the Company; however, they have been made promises that have not happened.

Marta advised that she gets more because she works at the telephone company office but feels she should be on a pay scale equal to that of the Telephone Company girls. She advised she has learned everything they do. She further advised that she gets 8 days personal time while the Water Company personnel get only 5 days. Another concern is her low pay.

Jeff advised Marta she has received larger raises than the Telco girls and she has recently had larger increases than they have.

Ernie remarked that Robert Guerrero, being a single parent, cannot afford to get his license. Robert stated the Company used to pay for the test and the classes. Also, the Company used to allow the employee to take a company truck to attend classes. Part of his slow down in getting his license is that taking the test is now his own responsibility.

Employees and management discussed the current benefits being provided to employees—medical insurance, pension plan, 401(k) plan, life insurance, sick days and personal days.

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**Meeting Between ICO Management and Employees**

**April 17, 2001**

Dean asked Jeff if the Company is maintaining an open door policy. Jeff replied the first step is with your supervisor. If it's not happening there, you should move up. Jeff advised he is the step just before Bob and he would appreciate anyone with a problem coming to him.

Dean asked if the final outcome of the Union negotiations would be governed by the management of the company just as it is now.

Jeff advised he does not know how much the employees stand to gain by bringing in the Union. He advised it is going to be different in the way the employees deal with the Company. If you have a Union, you have to deal with a group rather than with an individual. He asked the employees to think about the value of the benefits.

Ernie remarked that benefits are fine when you reach age 60 but we need the money in our pocket on Friday.

Ernie advised the employees are going to meet with the Union before the election. They will present the questions raised by Jeff. He stated they have not made their minds up 100%. The employees have to feel certain what they are doing is in their best interest. He stated this is a collective group not controlled by one or two.

Item C 10 (i)

Chemicals Used 2003

Water Plant

	Pounds Purchased	Unit Cost	Total Cost
Chlorine	25000	0.350	8750.00
Chlorine	16000	0.371	5936.00
Total	41000		14686.00

Water Plant uses chlorine at an average rate of 140 lbs. Per day.

Item 11 (a) -1 thru (a) -5

The water plant did not resterilize any lines in 2003. Per the above schedule chemical costs consist of chlorine only at the water plant. Only change was an increase in cost of the chlorine

Per the above schedule the water plant is using chlorine at an average of 112 pounds a day.

*Note: Per 1999 Additional Engineering information (Volume III a), the average cost of chlorine was approximately \$.23/lb. for water treatment. The average dosage rate was 100 lbs./Day.*

Data Request items 12-(a) and 12- (b)

Question 12- (a) and (b) all breakdowns of the amount of audit, tax and legal services are in the staff auditors work papers.

Items 12-(a) and 12- (b)

Item 12 (c)

The reason that 10% of the general, audit, tax and legal activities charged to Indiantown Company are allocated to non-utility operating income is a result of the fact that the refuse portion of this company is highly self sufficient. This operation has its own accountant and performs most of these functions without the assistance of regulated resources. The company is managed by Joe Bermudez with only an insignificant amount of assistance by Postco administration. All of the compensation and costs incurred by Mr. Bermudez are charged directly to the refuse operation. The Refuse operation also performs its own billing and only utilizes the ITS billing system for a very small portion of its billing as the majority of its billing is directly billed to Martin County. Items like taxes and legal activities that are specifically identified are charged directly to the refuse operation. The 45% allocation to each of water and wastewater and 10% allocation to refuse were also reviewed by PSC staff as part of the previous ICO rate case and it was determined to be adequate. Since there have been no significant changes in how this operation is managed or operated, we feel confident that the 10% allocation of these costs is more than sufficient and is conservative.

Data Request Item 13 (a)

The gross management fees in 1999 included salaries, health ins. and payroll taxes on Bob Post, Jeff Leslie as Postco, Inc. employees and John Shevlin and Ariel Diaz as ITS employees.

In 2003 the gross management fees from Postco, Inc. included salaries, Payroll taxes, pension contributions and other expenses incurred by Mr. Post and Mr. Leslie.

In 2003 the gross management fees from ITS included salaries, payroll taxes and health insurance for Joan Shevlin, Mary Ann Holt, Ariel Diaz/ Adriel Bermudez And Sylvia Martinez/ Eva Gomez.

Recap of Bob Post and Jeff Leslie salaries  
Per W-2 Medicare wages

	1999	2000	2001	2002	(A) 2003	2004	(A) Per MFR Sched B-12(a) pg. 5 of 14	Difference
Bob Post	171,729	186,580	191,578	196,725	202,027	212,488	223,875	-21,848
Increase		14,851	4,998	5,147	5,302	10,461		
% Increase		8.65%	2.68%	2.69%	2.70%	5.18%		
Jeff Leslie	164,500	169,135	178,909	183,826	188,891	235,053	167,044	21,847
Increase		4,635	9,774	4,917	5,065	46,162		
% Increase		2.82%	5.78%	2.75%	2.76%	24.44%		
Total Wages	336,229	355,715	370,487	380,551	390,918		390,919	-1

(A) The total salary on the MFR was correct it was allocated incorrectly between Mr. Post and Mr. Leslie

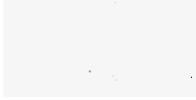
In 2004 Mr. Post took a bonus of 25,000

In 2004 Mr. Leslie received a 50,000 increase as of 4/07/2004 and a 15,000 bonus at year end

Item 13 (b) and 13 (c)

Data request Item 13 (d) (e) and (f)

All items for request item 13 (d) (e) and (f) are in the staff auditor's work papers.





Data request Item 13 (g)

Payroll taxes were included in pension and benefits in 2003.



Data request 13 (h) item 1 thru 8

Item 13 (h) 1 supporting documentation in staff auditor work papers.

Item 13 (h) 2 immaterial amount per auditor.

Item 13 (h) 3 supporting documentation in staff auditor work papers.

Item 13 (h) 4 supporting documentation in staff auditor work papers.

Item 13 (h) 5 see attached copies

Item 13 (h) 6 see attached list

Item 13 (h) 7 see attached list

Item 13 (h) 8 immaterial per auditor would take more time to pull all of the credit card receipts all receipts are allocated based on which division the entertainment pertains to.

Item 13 (h) item 1 thru 8

Postco Inc.  
 Dues and Subscriptions  
 Year ending 12/31 2003  
 Item 13-(h) 5

Vendor	Description	Amount
FICPA	2003-04 dues	280.00
AICPA	2003-04 dues	320.00
AICPA	Accts Bus Management Supp # 30	71.00
AICPA	Accts Bus Management Supp # 31	71.50
Practitioners Pub. Co.	Guide to GAAP 2003	94.21
Practitioners Pub. Co.	Guide to GAAP 2004	99.11
Kleinrock	1 Year service to Kleinrock's Taxexpert	453.68
Total Compliance Network, Inc.	Annual fee drug testing	100.00
CFS Tax Software, Inc.	TaxTools 2004	134.00
	Total	1,623.50

*The Amount allocated to water & Sewer is immaterial, but prudent to assist Management in the financial Management of the utility.*



Institute of Certified Public Accountants, P.O. Box 850001  
 Orlando, Florida 32885-0158 • (800) 342-3197 (In Florida) or  
 (407) 224-2727 • [www.ficpa.org](http://www.ficpa.org)

### Dues Renewal Invoice

Due July 1

Federal ID # 59-0578470

#### Membership Information

**YEAR 2003-04**

Jeffrey S. Leslie  
 4153 Wingo St  
 Jupiter, FL 33469-2639

#### FIRM NAME AND ADDRESS INFORMATION

Are you partner/owner of your firm or business?  Yes  No

Wisneski, Blakiston & Leslie, FA  
 1001 N US Hwy 1 Ste 600  
 Jupiter, FL

Member No: 14095

Preferred Name: Jeff

Position Code: CFO/Controller/Chief Accountant

Preferred Chapter: East Coast

Send general mailings to:  Office  Home

Send CPE mailings to:  Office  Home

Exclude me from third party mailings:  Yes  No

May we contact you via FAX?  Yes  No

May we contact you via e-mail?  Yes  No

E-mail: \_\_\_\_\_

Firm Street Zipcode: 33477

Firm P.O. Box Zipcode: 33477

Firm Phone: 561-747-2772

Extension:

Firm Direct Phone: 772-597-2104

Firm Fax: 561-747-0094

Firm Direct Fax: 772-597-2110

Firm General Business Description:  
 Public Accounting

Firm Specific Business Description:  
 Local Firm - Multiple Owners

#### HOME ADDRESS INFORMATION

4153 Wingo St  
 Jupiter, FL

Home County: Palm Beach

Home Street Zipcode: 33469-2639

Home P.O. Box Zipcode: 33469-2639

Home Phone: 561-744-3444

Home Fax: 561-597-2110

Please verify this information and sign.

O.K. as is  Please make changes

See reverse side for dues classification descriptions. Please note that Retired members must sign this form.

Retired Member Signature

#### ANNUAL MEMBERSHIP DUES:

Dues Classification Code 1D

\$255

Previous Balance:

Previous Payment:

Late Fee:

**Suggested Florida CPA/PAC Voluntary Contribution (If not the suggested amount, please consider a minimum contribution of \$25):**

25

~~\$400~~

**FICPA Education Foundation Voluntary Contribution:**

~~0~~

**Section(s) Membership Dues:**

\$0

**PLEASE MAKE YOUR CHECK PAYABLE IN THIS AMOUNT**

280 ~~\$380~~

Your dues have been determined based on your membership classification (see reverse for description) at the time of renewal. If your dues class is in error, please contact the FICPA Member Service Center as soon as possible to discuss any necessary changes.

The total dues amount is due on or before July 1. If payment is not received by July 31, a late fee of 10% of the dues amount (rounded to the nearest dollar) will automatically be added to your total dues amount. If payment is not received within sixty (60) days after the due date, membership will be terminated.

Payments, contributions or gifts to the Florida Institute of CPAs and a Florida CPA/PAC are not deductible as charitable contributions for federal income tax purposes. However, membership dues payments may be deductible as an ordinary and necessary business expense subject to restrictions imposed as a result of lobbying activities. The FICPA estimates that the amount that may not be deducted based on allocation to lobbying is 10%.

Please return this form with your check.

See reverse side for important information concerning your FICPA membership.



**2003-2004 DUES NOTICE**  
 AICPA MEMBERSHIP YEAR  
 AUGUST 1, 2003-JULY 31, 2004

Jeffrey S Leslie CPA  
 4153 Wingo Street  
 Tequesta, FL 33469-2639



BILLING DATE:	Aug 15, 2003
PAYMENT DUE DATE:	pon Receipt
MEMBER NUMBER:	01110247

SEE REVERSE SIDE FOR CONTACT INFORMATION

Convenient ways to  
 pay your AICPA Dues

1. Online at [www.CPA2Biz.com/AICPA\\_membership](http://www.CPA2Biz.com/AICPA_membership)
2. Via mail by check or credit card.

Make checks payable to: AICPA

PO Box 10069  
 Newark, NJ 07101-3069

09/02  
 U 01075

RETAIN FOR YOUR RECORDS

**CURRENT AICPA MEMBERSHIP RECORD**

DESCRIPTION	P	A	P	D	PRIOR YEAR BALANCE	CURRENT YEAR BALANCE	LATE FEES	PAYMENTS/ CREDITS	AMOUNT BILLED
Membership						250.00			250.00
Voluntary Contributions:									
AICPA Benevolent						10.00			10.00
AICPA Foundation/Minority						30.00			30.00
Political Action Committee						30.00			30.00
9430.0001-02									
					CHECK NO. 3349				
03					52.80				
04					52.80				
05					6.40				
06					6.40				
						320.00			
Due to heavy volume, your recent payment may not have been processed as of the date of this mailing. If you have already mailed your payment please disregard this notice. Late Fees in the amount of \$30.00 will be assessed on payments received after September 15, 2003.									
PAST DUE - PLEASE PAY PROMPTLY									
<b>TOTAL</b> ↓									<b>320.00</b>



**CONTRIBUTIONS:** AICPA dues may be deducted as a business expense but not as a charitable contribution. 5% of dues are not deductible in accordance with IRC Sec. 6033. See reverse side for the information on restrictions that apply to contributions to a political action Committee. Contributions to the AICPA Foundation and the Benevolent Fund are tax deductible as charitable contributions.



www.cpa2biz.com

American Institute of Certified Public Accountants  
Phone: 1 (888)777-7077  
(201) 938-3333  
Fax: 1 (300) 362-5066  
(201) 938-3108  
email: memsat@aicpa.org

Mail Payment to:  
P.O. Box 26369, General Post Office  
New York, NY 10087-6369

Jeffrey S Leslie  
Indiantown Telephone Systems  
Inc  
PO Box 277  
15925 SW Warfield Blvd  
Indiantown, FL 34956

Check - Make payable to: AICPA.

INVOICE NO.
3926060
CUSTOMER NO.
5334033
AMOUNT

W-9 INFORMATION  
The provider of the goods and services listed  
on this Invoice is a CORPORATION (DC).  
Its TIN/EIN No. is 13-0432265.

SHIP TO  
Jeffrey S Leslie  
Indiantown Telephone Systems  
Inc  
PO Box 277  
15925 SW Warfield Blvd  
Indiantown, FL 34956

TO PAY BY CREDIT CARD, PLEASE COMPLETE THIS SECTION

Name as it Appears on Card:

Expiration Date:

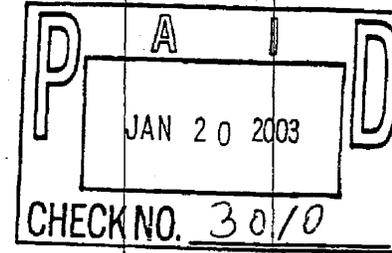
Account No.:

SIGNATURE - Required for credit card orders

0- 002942240 I- 3926060

RETURN THIS PORTION WITH YOUR REMITTANCE

DATE	OUR ORDER NO.	INVOICE NO.	CUSTOMER NO.	YOUR ORDER NO.	YOUR ORDER DATE	SHIP VIA	TERMS
12/12/02	2942240	3926060	5334033	2439106	12/11/02	Domestic (USA)	NET 30
LOCATION	PRODUCT NO.	DESCRIPTION	QTY SHIPPED	B/O QTY	UNIT PRICE	DISCOUNT %	AMOUNT
03 C31A3	029489	ACCTS BUS MAN SUPP #30 11/02	1		63.00		63.00
		1103 U-01076					
		9430 0001-02 44.73					
		03 11.72					
		04 11.72					
		05 14.2					
		06 1.41					



71.00

APPLICABLE DISCOUNTS ARE INCLUDED IN YOUR UNIT PRICE.  
\*\*\* A LATE PAYMENT FEE OF 1.5% PER MONTH WILL BE CHARGED \*\*\*  
\*\*\* ON BALANCES OUTSTANDING MORE THAN 90 DAYS \*\*\*

SUBTOTAL	63.00
POSTAGE & HDLG	8.00
SALES TAX	.00
INVOICE TOTAL	71.00



www.cpa2biz.com

American Institute of Certified Public Accountants  
Phone: 1 (888)777-7077  
(201) 938-3333  
Fax: 1 (800) 362-5066  
(201) 938-3108  
email: memsat@aicpa.org

Mail Payment to:  
P.O. Box 26369, General Post Office  
New York, NY 10087-6369

Jeffrey S Leslie  
Indiantown Telephone System  
Inc  
PO Box 277  
15925 SW Warfield Blvd  
Indiantown, FL 34956

Check - Make payable to: AICPA.

INVOICE NO.
3977440
CUSTOMER NO.
5334033
AMOUNT

W-9 INFORMATION  
The provider of the goods and services listed  
on this invoice is a CORPORATION (DC).  
Its TIN/EIN No. is 13-0432265.

SHIP TO  
Jeffrey S Leslie  
Indiantown Telephone Systems  
Inc  
PO Box 277  
15925 SW Warfield Blvd  
Indiantown, FL 34956

TO PAY BY CREDIT CARD, PLEASE COMPLETE THIS SECTION

Name as it Appears on Card:

Expiration Date:

Account No.:

SIGNATURE - Required for credit card orders

O- 002992211 I- 3977440

RETURN THIS PORTION WITH YOUR REMITTANCE

DATE	OUR ORDER NO.	INVOICE NO.	CUSTOMER NO.	YOUR ORDER NO.	OUR ORDER DATE	SHIP VIA	TERMS
5/08/03	2992211	3977440	5334033	2439106	5/08/03	Domestic (USA)	NET 30
LOCATION	PRODUCT NO.	DESCRIPTION	QTY SHIPPED	B/O QTY	UNIT PRICE	DISCOUNT %	AMOUNT
3 R2102	029490	ACCTS BUS MAN SUPP #31 05/03 06/03 U-01076 9430.0001- 02 - - 45.23 03 11.72 04 11.72 05- 1.42 06 1.41 <hr/> 71.50	1		63.00		63.00

PAID  
 JUN 21 2003  
 CHECK NO. 5230

APPLICABLE DISCOUNTS ARE INCLUDED IN YOUR UNIT PRICE.  
\*\* A LATE PAYMENT FEE OF 1.5% PER MONTH WILL BE CHARGED \*\*\*  
\*\* ON BALANCES OUTSTANDING MORE THAN 90 DAYS \*\*\*

SUBTOTAL	63.00
POSTAGE & HDLG	8.50
SALES TAX	.00
TOTAL	71.50



**Practitioners Publishing Company**

P.O. Box 966 • Fort Worth, Texas 76101-0966 • (817) 332-3709 • (800) 323-8724 • FAX (817) 877-3694  
Remittance Address (Payments Only): P.O. Box 71687 • Chicago, IL 60694-1687

Federal ID#  
075-1297386

**STATEMENT**

INDIANTOWN TELEPHONE SYS INC  
MR JEFF LESLIE  
15925 S W WARFIEGD BLVD  
PO BOX 277  
INDIANTOWN FL 34956

**PLEASE MAKE NAME AND  
ADDRESS CORRECTIONS  
ON REMITTANCE COPY.**

ACCOUNTNUMBER	
007214559	
DATE	PAGE
01/08/03	1

TRANSACTION DATE	CREDIT/VOICE NUMBER	DESCRIPTION	AGE	DEBIT	CREDIT	TOTAL AMOUNT
11/01/02	6210202	GUIDE TO GAAP PRINT	68	92.82	.00	92.82
01/08/03	6347906	SERVICE CHRG		1.39	.00	1.39
		*** PAST DUE! *** PLEASE REMIT PROMPTLY				
		01/03 U-16725				
		0001 02 59.36				
		03 15.55				
		04 15.55				
		05 1.87				
		06 1.88				
		<u>94.21</u>				
IF YOUR REMITTANCE HAS ALREADY BEEN SENT. PLEASE DISREGARD THIS STATEMENT.		CURRENT 1.39 OVERDUE 1-30 .00 OVERDUE 31-60 92.82 OVERDUE 61-90 .00	OVERDUE 91+ DAYS .00	TOTAL BALANCE \$		94.21

**P A I D**  
 JAN 23 2003  
 CHECK NO. 3028

POSTED

Practitioners Publishing Company  
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Remittance Address (Payments Only):  
8.0 Box 71687 • Chicago, IL 60694-1687  
(800)323-8724



**INVOICE**  
73542

**B** 007214559  
**L** MR JEFF LESLIE  
**L** INDIANTOWN TELEPHONE SYS INC  
**T** 15925 S W WARFIELD BLVD  
**O** PO BOX 277  
INDIANTOWN FL 349560277

**S** 6735426 GAPP  
**E** MR JEFF LESLIE  
**P** INDIANTOWN TELEPHONE SYS INC  
**A** 15925 S W WARFIELD BLVD  
**I** PO BOX 277  
**O** INDIANTOWN FL 349560277

INVOICE DATE	ORDER DATE	REFERENCE	TERMS	SHIP VIA	CUSTOMER ID
12/01/03	11/17/03	6703153	Net 30	UPS	007214559
QTY	ITEM	DESCRIPTION	JNIT PRICE	DISCOUNT	AMOUNT
1	GAPP	GUIDE TO GAAP PRINT 12/03 V-16725 9430.0001-02 62.44 03 16.36 04 16.36 05 1.98 06 1.97 <u>99.11</u>	83.00		83.00
<b>SUBTOTAL</b>					83.00
<b>SHIPPING &amp; HANDLING</b>					10.50
<b>SALES TAX</b>					5.61
<b>PAYMENT</b>					0.00
<b>TOTAL DUE</b>					99.11

**P A I D**  
DEC 17 2003  
LCK 3488



MASTER PASSWORD: N6D87ABBFI

FOB Shipping Point



11500 Rockville Pike, Ste. 1100  
 Rockville, MD 20852-3030  
 Phone: (800) 678 - 2315  
 Fax: (301) 287 - 2571  
 kleinrock@ucg.com

2060026259

JEFFREY S LESLIE  
 INGRAM LESLIE & WAGNER PA  
 PO BOX 277  
 INDIANTOWN, FL 34956-0277

## RENEWAL NOTICE

ACCOUNT NUMBER	INVOICE DATE	AMOUNT DUE
2060026259	5/19/03	\$453.68

### PRODUCT

### AMOUNT DUE

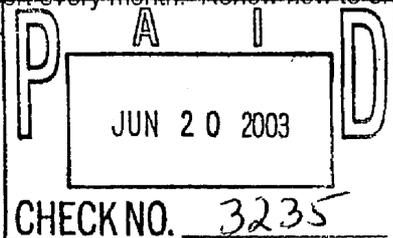
**3 Year Service to KLEINROCK'S TAXEXPERT**

**\$428.00**

ADDED BENEFITS INCLUDED IN YOUR SUBSCRIPTION:

- Kleinrock's TaxExpert Online
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06/03  
 U-11900

9430.0001-02	285.82
03	74.86
04	74.86
05	9.07
06	9.07
	<hr/> 453.68



**SALES TAX: \$25.68**

**AMOUNT DUE: \$453.68**

Please return bottom portion with payment. All payments in U.S. funds equivalent.

Make Check Payable to KLEINROCK



Total Compliance Network, Inc.

Drug Free Workplace Programs

3300 University Dr Ste 903 • Coral Springs, FL 33065 • Telephone (954) 341-2525 • Fax (954) 341-2131

Invoice Date: Sep-30-2003  
Invoice Number: 139303  
TCN Tax ID#: 65-0399902

Postco, Inc.  
P.O. Box 277  
Indiantown FL 34956  
Attn: Mary Ann Holt

PREVIOUS BALANCE:	\$0.00
Annual Renewal	\$100.00
Drug Tests Performed: 0	
TOTAL W E THIS INVOICE	\$100.00
TOTAL BALANCE DUE	\$100.00

12/03- U - 18500

9430.0001- 02 65.00

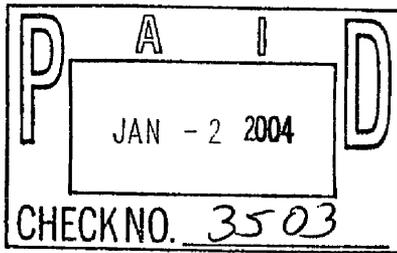
03 14.50

04 14.50

05 3 00

06 3.00

100<sup>00</sup>



Payment Terms are net 30 days. Client agrees to pay TCN upon receipt of TCN's invoices. TCN reserves the right to charge one and one-half percent (1.5%) per month on any thirty (30) day past due balance or the maximum rate that the law permits.

Sep-30-2003

Invoice Number: 139303

Service Detail

Company: Postco, Inc.

Type Of Service: Annual Renewal

Location: None Specified

Service Date	Description	Service Id	SSN	3rd Party Fee	Fee	DNB
09-30-2003	Annual Renewal on 10/15/2003	AR-T-2432-2003		0.00	100.00	
<b>Total for Location: None Specified</b>				<b>\$0.00</b>	<b>\$100.00</b>	
<b>Total for Service: Annual Renewal</b>				<b>\$0.00</b>	<b>\$100.00</b>	
<b>Total For Company: Postco, Inc.</b>				<b>\$0.00</b>	<b>\$100.00</b>	
<b>Line Item Totals:</b>				<b>\$0.00</b>	<b>\$100.00</b>	
<b>Invoice Total:</b>					<b>\$100.00</b>	

DNB - Do Not Bill

TAX SOFTWARE, INC  
PO BOX 879  
SIMI VALLEY, CA 93062



PHONE (800) 343-1157  
FAX (805) 522-0187  
www.taxtools.com

1

SOLD TO:  
INDIANTOWN TELEPHONE SYSTEM INC  
ATTN: MARY ANN HOLT  
PO BOX 277  
INDIANTOWN FL 34956-0277

LICENSE CODES  
2004 CFS CD G6K8Z9F4KH

Description	Release Date	unit Qty	Price	Ext Price	Total
TaxTools 2004	03/15/04	1	\$129.00	\$129.00	\$129.00
			Item total		\$129.00
			Sales Tax		\$0.00
			Shipping		\$5.00
			Grand Total		\$134.00
			Amount Paid		\$134.00
			Balance	.	\$0.00

~~Send CD~~

Method of payment : CHECK [#3396]

ENTEREDBY:Dana

Entry Date: 10/28/03

\*\*\* THANK YOU FOR YOUR ORDER \*\*\*



Postco **Inc.**  
List of insurance coverage  
Year ending 12/31/2003  
Item 13 h-6 on Data Request

Vendor	Coverage	Effective Date	Yearly Premium
Safeco	Commercial Auto policy	10/15/2003 10/15/2004	3,542.00
Bridgefield	Workers <b>Comp</b>	12/3/2003 12/3/2004	<u>1,605.68</u>
		<b>Total</b>	<b>5,147.68</b>

Indiantown **Company, Inc.**  
**List of Auto Expense**  
Data Request Item 13- (h) 7

<b>Robert M. Post, jr</b>	<b>Fuel Charges</b>	<u><u>2,354.00</u></u>
<b>Jeff Leslie</b>	Tag 86 Explorer	<b>47.65</b>
	<b>Auto Repairs</b>	<u><u>2,133.65</u></u>
	Total	<u><u>2,181.30</u></u>

Indiantown Company, Inc.  
 Comparison of other expenses 2003-2004  
 Data Request Item (I) and (j)

Other Expense  
 Robert M. Post, Jr

	2003	2004
Deprec.	5,707	3,138
401k	1,400	1,456
Lic and Permits	39	98
Taxes	1,041	1,162
<b>Outside Services</b>	<b>1,300</b>	<b>1,456</b>
Acctg. Fees	20,568	22,683
Legal Fees	173	193
offc. supp.	970	698
Dues & Subsc.	296	909
<b>Postage</b>	<b>862</b>	<b>685</b>
Insurance	2,591	2,842
<b>Auto Exp.</b>	<b>2,354</b>	<b>2,540</b>
Entertainment	3,950	2,306
Training Expense	0	0
Telephone	9,672	7,444
<b>Total</b>	<b>50,923</b>	<b>47,610</b>

Other Expense  
 Jeff Leslie

	2003	2004
Deprec.	7,357	2,466
401k	1,200	4,144
Lic and Permits	136	77
Taxes	1,034	913
Outside Services	1,300	1,144
<b>Acctg. Fees</b>	<b>19,937</b>	<b>17,822</b>
Legal Fees	173	152
offc. supp.	276	548
Dues & Subsc.	1,327	714
<b>Postage</b>	<b>360</b>	<b>538</b>
Insurance	2,483	2,233
<b>Auto Exp.</b>	<b>2,181</b>	<b>1,996</b>
Entertainment	168	1,812
Training Expense	460	460
Telephone	3,621	5,849
<b>Total</b>	<b>42,013</b>	<b>37,868</b>

Amounts Determined by Actuary

Occupational licenses and other insignificant Lic charges  
 Intangible tax paid by Postco on behalf of ICO  
 Employee benefit program legal and accounting expense from Unrelated parties  
 Charged by Outside accountant for Tax and Accounting  
 Misc. Legal specifically associated with ICO unrelated parties  
 Based upon business needs from year to year  
 Professional Fees and Mr. Post's share of subscriptions  
 Based upon demands of company for each specific year  
 Vehicle and workers Comp  
 Repairs maintenance and mileage/fuel  
 Each item is specifically accounted for based upon company business is performed for.  
 None  
 Normal useage based upon demands of company

Vehicle is major item and became fully depreciated in 2004

Based upon contributions 10% match no change from prior years  
 Occupational licenses and other insignificant Lic charges  
 Intangible tax paid by Postco on behalf of ICO  
 Employee benefit program legal and accounting expense from Unrelated parties  
 Outside Accountant bills Postco for all work for all companies. Amounts relate to work needed.  
 Misc Legal specifically associated with ICO unrelated parties  
 Based upon business needs from year to year  
 Professional Fees and subscriptions (GAAP Guides, Accountants Bus Man, Tax Tools, and Professional dues  
 Based upon demands of company for each specific year  
 Vehicle and Workers comp  
 Repairs and maint as needed  
 Each item is specifically accounted for based upon company business is performed for.  
 Update for technical knowledge all job related  
 Normal useage based upon demands of company

**ITS employee management fees**

-31,2003

Item 13 (k)

	Grand Total ITS employee Mgt Fees 2003					ITS
	Total	Water	Sewer	Refuse	Roll-Off	
<b>Ariel Diaz/ Adrial</b>						
<b>Labor</b>	44,796.64	4,890.48	4,890.46	1,711.65	733.52	32,570.53
<b>Benefits</b>	23,863.08	2,386.29	2,386.31	835.21	357.96	17,897.31
<b>Mary Ann Holt</b>						
<b>Labor</b>	48,839.40	4,362.42	4,362.42	1,526.84	654.33	37,933.39
<b>Benefits</b>	18,615.36	1,861.53	1,861.53	651.54	279.24	13,961.52
<b>Joan Shevlin</b>						
<b>Labor</b>	39,953.60	4,535.67	4,535.67	863.97	863.97	29,154.32
<b>Benefits</b>	13,281.57	1,673.49	1,673.48	318.74	318.76	9,297.10
<b>Sylvia /Eva</b>						
<b>Labor</b>	21,644.31	2,174.08	2,174.06	353.92	353.92	16,588.33
<b>Benefits</b>	18,344.69	2,760.89	2,760.87	449.45	449.43	11,924.05
	<u>229,338.65</u>	<u>24,644.85</u>	<u>24,644.80</u>	<u>6,711.32</u>	<u>4,011.13</u>	<u>169,326.55</u>

**On the MFR's for 2003 mgt. Fees from ITS were not the gross salaries and benefits they were only the allocated amount to ICO. Per above shows the proper allocation to ICO and ITS using gross salaries**

Item 13 (k)

Item 13 (L)

Item 13 (L) is included **in the** staff auditor's **work papers**.

Item 13 (L)

**Item 13 (m)**

Payroll **taxes** for ITS **employees are** included in pension and benefits.

Item 14  
Account 0620

The following items were in expense in 2003 that were not in 1999.

Account	Description	Amount
0620.0004-1	chemical injection <b>parts</b>	472
	water treatment and controls <b>parts</b>	1778
	chlorotech system chlorination parts	4973
0620.0006-1	Master meter drip irrigation parts	1934
	<b>Year end adj</b> to inventory	<b>1994</b>
0620.0007-1	difference in martin group billing from 1999 to 2003	6092
	Year end <b>adj</b> to inventory	<u>5005</u>
	Total	19248

*Note: for items noted as year-end inventory adjustments, these represent parts and supplies taken out of inventory for repairs + maintenance. Parts + Materials are purchased + kept in inventory + charged to appropriate expense accounts at year-end.*

Item 15  
Account 0720

The following items were in **expense** in 2003 that were not in 1999.

Account	Description	Amount
0720.0004-2	repairs to palm beach lift station	<b>1,964</b>
	repairs to Marina lift station	1,056
	repairs to Jefferson st. lift station	1,772
	repairs to Marina lift station	1,611
	repairs to 4th street lift station	2,480
	irrigation pump repair	<b>694</b>
	lift station repair	1,915
	year end inventory adjustment	<b>11,754</b>
0720.0007-2	difference in martin group billing from 1999 to 2003	<b>5,479</b>
	year end inventory adjustment	<b>-2,392</b>
0720.0008-2	DEP annual Wastewater Re. Survey	<b>2,400</b>
	DEP wastewater permit modification	500
	FI rural wter Assoc. 2003 dues	<u>225</u>
	Total	<b>29,458</b>

**Item 16**

Account 0636 contracted services

The following items were in expense in 2003 that were not in 1999.

Account	Description	Amount
0632.0008-1	<b>Year</b> end 2003 adjustment items charged <del>to</del> work in process should have been chgd. <b>To</b> outside <b>svcs.</b>	<b>5,261</b>
0634.0000-1	construction work on <del>fernwood</del> drive	203
	backhoe work for repair to 12" water main	<b>1,500</b>
	backhoe work	<b>420</b>
	backhoe <del>work</del> for repair to 12" water main	1,500
	lighting damage telephone line repair	962
	lighting damage T-I replacement	<b>1,096</b>
	lighting damage Generator <del>repair</del>	<b>1,710</b>
	lighting damage electrical repair	<b>400</b>
	lighting damage electrical repair	<u>3,171</u>
	Total	<b>16,223</b>

Indiantown Company, Inc.  
 FPSC Docket No. 040450-WS  
 Response to FPSC staff's first data request (December 9, 2004)

Item C 17

Proper matching of revenues and expenses requires Indiantown Company to record bad debts as an expense in the period in which the revenue is earned rather than the period in which the accounts are written off. At the end of each year, Indiantown Company estimates the amount of current year revenues that will become uncollectible in the subsequent year. The estimate is based upon the amount of bad debts written off in prior years as a basis for calculating the uncollectibility of the outstanding receivables at the end of the year. Currently, the allowance for doubtful accounts is adjusted to equal .025 of the balance of unpaid accounts receivable (A/C 141) as of December 31.

	Accounts receivable		Allowance for uncollectible accounts		Bad debt expense	
	Water A/C 141	Wastewater A/C 141	Water A/C 143	Wastewater A/C 143	Water A/C 670	Wastewater A/C 770
12/31/2002	46,612	72,571				
	0.025	0.025				
	<u>1,165.30</u>	<u>1,814.28</u>	-1,163.49	-1,811.67		
Accounts written off in 2003			1,997.18	1,814.83		
2003 provision for bad debts			-2,100.00	-2,400.00	2,100.00	2,400.00
12/31/2003	50,679	96,656				
	0.025	0.025				
	<u>1,266.98</u>	<u>2,416.40</u>	<u>-1,266.31</u>	<u>-2,396.84</u>	<u>2,100.00</u>	<u>2,400.00</u>

Indiantown Company, Inc.  
Staffs First Data Request  
Item 18 (a) - (9)

Indiantown Company, Inc's (ITS) actual & estimated rate case expense

Actual Costs

ITS costs of preparing & reviewing the consolidated billing analysis	\$ 4,179
First notice to customers - printing & mailing	1,745
Letter of credit fee to guarantee interim rate increase if refund should be required	750
Filing fees	<u>7,000</u>

Total actual costs 13,674

Estimate to complete

Torn Bono, CPA costs to answer Staffs first data request on deferred taxes & gross-up amort.	450
Cost of second notice to customers - printing & mailing	<u>1,745</u>

Total estimate to complete 2,195

Total actual & **estimated** company rate case expense \$ 15,869

Indiantown Company, Inc.  
 Actual and Estimated Rate Case Accounting Expenses  
 Docket No. 040450-WS

Line	Invoice	Time	out of	Total
<u>No.</u>	<u>Cronin, Jackson, Nixon &amp; Wilson. CPA's - Month of Service</u>	<u>Date</u>	<u>Charges</u>	<u>Pocket</u>
1	<u>Actual Charaes:</u>			
2	May, 2004	6/24/04	\$ 7,416	\$ 41
3	June, 2004	7/14/04	8,561	38
4	July, 2004	8/6/04	21,109	650
5	August, 2004	9/13/04	9,180	1,258
6	September, 2004	10/12/04	4,299	68
7	October, 2004	11/4/04	5,329	714
8	November, 2004	12/8/04	3,559	42
9	Total Actual Charges		59,453	2,811
10	Less: Charges to correct MFR deficiencies		(8,908)	-
11	Adjusted actual expense through <b>November 30, 2004</b>		<u>50,545</u>	<u>2,811</u>
12	<u>Estimate to complete:</u>			
13	Respond to PSC audit data requests			
14	P. Dechario 6 Hrs. @ \$120		\$ 720	
15	R. Nixon 3 Hrs. @ \$180		540	
16			<u>1,260</u>	1,260
17	Respond to Staffs First Data Request			
18	P. Dechario 32 Hrs @ \$120		3,840	
19	R. Nixon 16 Hrs. @ \$180		2,880	
20	Clerical 8 Hrs. @ \$37		296	
21	Out of pocket		100	
22			<u>7,116</u>	7,116
23	Review & Respond to PSC audit			
24	P. Dechario 10 Hrs. @ \$120		1,200	
25	R. Nixon 8 Hrs. @ \$180		1,440	
26	Clerical 4 Hrs. @ 37		148	
27	Out of Pocket		75	
28			<u>2,863</u>	2,863
29	Respond to other Staff Data Requests			
30	P Dechario 8 Hrs. @ \$120		960	
31	R Nixon 8 Hrs. @ \$180		1,440	
32	Clerical 4 Hrs. @ \$37		148	
33			<u>2,548</u>	2,548
34	Review Staff Recommendation - Final Rates			
35	P Dechario 8 Hrs @ \$120		960	
36	R Nixon 6 Hrs. @ \$180		1,080	
37			<u>2,040</u>	2,040
38	Attend & Prepare for Agenda Conference			
39	R Nixon 16 Hrs. @ \$180		2,880	
40	Airfare, lodging, meals & car		500	
41			<u>3,380</u>	3,380
42	Review Final Order and Proof Revenue			
43	P Dechano 4 Hrs. @ \$120		480	480
44	Total estimate to complete		<u>\$ 19,687</u>	<u>18,864</u>
45	Total actual & estimated accounting expense		<u>\$ 69,409</u>	<u>\$ 3,634</u>

*Item 18 (a) - (P)*

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

JAMES L. CARLSTEDT, C.P.A.,  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
JEANETTE SUNG, C.P.A.  
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**INVOICE**

June 24, 2004

Indiantown Company, Inc.  
P.O. Box 397  
Indiantown, Florida 34956

#558

For professional services rendered during May 2004, as follows:

1. Partial billing for work completed on the rate case minimum filing requirements as set forth on the enclosed detailed work sheet-	\$ 7,416.25
2. Telephone and copies.	<u>41.17</u>
Total	<u>\$ 7,457.42</u>

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57	
C/R	009268		11/17/2003		-2,802.57	0.00
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50	
C/R	009382		12/12/2003		-2,843.50	0.00
CLIENT A/R BALANCE:						0.00
Aging:	<u>05/31/04</u>	<u>04/30/04</u>	<u>03/31/04</u>	<u>02/29/04</u>	<u>01/31/04</u>	<u>12/31/03+</u>
	0.00	0.00	0.00	0.00	0.00	0.00
						Total A/R
						0.00

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	05/01/04		54.00	7,691.29	7,596.89	0.00	94.40		R
<b>May 2004</b>									
<i>Work Code 197 TYPING</i>									
DID DeCHARIO	05/11/04	BT	1.00	35.00			35.00		
									Rate: 35.00
<i>Work Code 197 TYPING Total:</i>			1.00	35.00	0.00	0.00	35.00		
<i>Work Code 907 TELEPHONE</i>									
ALL Staff	05/31/04	BX	0.00	16.37			16.37		
<i>Work Code 907 TELEPHONE Total:</i>			0.00	16.37	0.00	0.00	16.37		
<i>Work Code 904 XEROX</i>									
ALL Staff	05/31/04	BX	0.00	21.80			21.80		
<i>Work Code 904 XEROX Total:</i>			0.00	21.80	0.00	0.00	21.80		
<i>Work Code 909 FAXES</i>									
ALL Staff	05/31/04	BX	0.00	3.00			3.00		
<i>Work Code 909 FAXES Total:</i>			0.00	3.00	0.00	0.00	3.00		
<i>Work Code 2205 RATE CASE-UPDATE MFR TEMPLAT</i>									
PEO DeCHARIO	05/17/04	BT	3.75	431.25			431.25		Rate: 115.00
FED DeCHARIO	05/18/04	BT	4.00	460.00			460.00		Rate: 115.00
<i>Work Code 2205 RATE CASE-UPDATE MFR TE</i>			7.75	891.25	0.00	0.00	891.25		
<i>Work Code 2206 RATE CASE-REVIEW PRIOR ORDER</i>									
PED DeCHARIO	05/20/04	BT	2.50	287.50			287.50		Rate: 115.00
PED DeCHARIO	05/21/04	BT	3.00	345.00			345.00		Rate: 115.00
<i>Work Code 2206 RATE CASE-REVIEW PRIOR</i>			5.50	632.50	0.00	0.00	632.50		
<i>Work Code 2207 RATE CASE-PREPARE ADJUSTED T</i>									
RCN NIXON	05/10/04	BT	3.00	540.00			540.00		Rate: 180.00
RCN NIXON	05/11/04	BT	4.50	810.00			810.00		Rate: 180.00

For the Dates: 1/01/1980 - 5/31/2004

Detail Worksheet

06/23/2004 2:02:16 PM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
PED DeCHARIO	05/17/04	BT	0.25	28.75			28.75		
								Rate: 115.00	
PED DeCHARIO	05/18/04	BT	2.00	230.00			230.00		
								Rate: 115.00	
DID DeCHARIO	05/19/04	BJ	2.00	70.00			70.00		
								Rate: 35.00	
PED DeCHARIO	05/19/04	BT	2.50	287.50			287.50		
								Rate: 115.00	
DID DeCHARIO	05/20/04	BT	2.00	70.00			70.00		
								Rate: 35.00	
DID DeCHARIO	05/21/04	BT	2.00	70.00			70.00		
								Rate: 35.00	
DID DeCHARIO	05/24/04	BT	1.00	35.00			35.00		
								Rate: 35.00	
PED DeCHARIO	05/24/04	BT	3.00	345.00			345.00		
								Rate: 115.00	
DID DeCHARIO	05/25/04	BT	2.00	70.00			70.00		
								Rate: 35.00	
PED DeCHARIO	05/25/04	BT	5.50	632.50			632.50		
								Rate: 115.00	
FED DeCHARIO	05/26/04	BT	1.00	115.00			115.00		
								Rate: 115.00	
<i>Work Code 2207 RATE CASE-PREPAREADJU</i>			30.75	3,303.75	0.00	0.00	3,303.75		
<i>Work Code 2270 RATE CASE-REVIEW/ADJUST PLAN</i>									
PED DeCHARIO	05/26/04	BT	4.25	488.75			488.75		
								Rate: 115.00	
DID DeCHARIO	05/27/04	BT	1.50	52.50			52.50		
								Rate: 35.00	
PED DeCHARIO	05/27/04	BT	4.00	460.00			460.00		
								Rate: 115.00	
<i>Work Code 2210 RATE CASE-REVIEW/ADJUST</i>			9.75	1,001.25	0.00	0.00	1,001.25		
<i>Work Code 2211 RATE CASE-REVIEW/ADJUST DEPR</i>									
PED DeCHARIO	05/27/04	BT	5.50	632.50			632.50		
								Rate: 115.00	
PED DeCHARIO	05/28/04	BT	8.00	920.00			920.00		
								Rate: 115.00	
<i>Work Code 2211 RATE CASE-REVIEW/ADJUST</i>			13.50	1,552.50	0.00	0.00	1,552.50		
<b>May 2004 Total:</b>			<b>68.25</b>	<b>7,457.42</b>	<b>0.00</b>	<b>0.00</b>	<b>7,457.42</b>		
<b>Client 558 Total:</b>			<b>122.25</b>	<b>15,148.71</b>	<b>7,596.89</b>	<b>0.00</b>	<b>7,551.82</b>		

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**INVOICE**

**July 14, 2004**

**Indiantown Company, Inc.**  
**P.O. Box 397**  
Indiantown, Florida 34956

**#558**

For professional **services rendered during June 2004, as follows:**

1. Partial **billing for work completed on the preparation of the MFR's for the forth coming rate case, as set forth on the attached work in process summary.**

**\$ 8,599.33**

Client: 558 **INDIANTOWN COMPANY, INC.**  
 Alpha: INDIANTOWN

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57		
C/R	009268		11/17/2003		-2,802.57	0.00	
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50		
C/R	009382		12/12/2003		-2,843.50	0.00	
INVOICE:	41161		06/29/2004	07/29/2004	7,457.42		
						7,457.42	
CLIENT A/R BALANCE:						<b>7,457.42</b>	
Aging:	<u>06/30/04</u>	<u>05/31/04</u>	<u>04/30/04</u>	<u>03/31/04</u>	<u>02/29/04</u>	<u>01/31/04+</u>	<u>Total A/R</u>
	7,457.42	0.00	0.00	0.00	0.00	0.00	7,457.42

Engage: **GEN**

**General**

Contract Amount \$0.00

Biller: RCN NIXON  
 Office: MAIN Main office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	06/01/04		122.25	15,148.71	7,596.89	0.00	<b>7,551.82</b>	R

Work Code 197 TYPING

Client ID: 558 INDIANTOWN COMPANY, INC.

Engagement: GEN General

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
BID DeCHARIO	06/21/04	BT	0.25	8.75			8.75	
<b>Work Code 797 TYPING Total:</b>			0.25	8.75	0.00	0.00	8.75	Rate: 35.00
Work Code 198 MISCELLANEOUS								
DID DeCHARIO	06/17/04	BT	0.50	17.50			17.50	
<b>Work Code 198 MISCELLANEOUS Total:</b>			0.50	17.50	0.00	0.00	17.50	Rate: 35.00
Work Code 907 TELEPHONE								
ALL Staff	06/30/04	BX	0.00	27.28			27.28	
<b>Work Code 907 TELEPHONE Total:</b>			0.00	27.28	0.00	0.00	27.28	
Work Code 904 XEROX								
ALL Staff	06/30/04	BX	0.00	2.80			2.80	
<b>Work Code 904 XEROX Total:</b>			0.00	2.80	0.00	0.00	2.80	
Work Code 909 FAXES								
ALL staff	06/30/04	BX	0.00	4.00			4.00	
ALL Staff	06/30/04	BX	0.00	4.00			4.00	
<b>Work Code 909 FAXES Total:</b>			0.00	8.00	0.00	0.00	8.00	
Work Code 2210 RATE CASE-REVIEW/ADJUST PLAN								
PED DeCHARIO	06/28/04	BT	3.50	402.50			402.50	Rate: 115.00
PED DeCHARIO	06/29/04	BT	7.75	891.25			891.25	Rate: 115.00
PED DeCHARIO	06/30/04	BT	6.50	747.50			747.50	Rate: 115.00
<b>Work Code 2210 RATE CASE-REVIEW/ADJUST</b>			17.75	2,041.25	0.00	0.00	2,041.25	
Work Code 2212 RATE CASE-REVIEW/ADJUST CIAC (								
PED DeCHARIO	06/10/04	BT	8.00	920.00			920.00	Rate: 115.00
PED DeCHARIO	06/03/04	BT	6.50	747.50			747.50	Rate: 115.00
<b>Work Code 2212 RATE CASE-REVIEW/ADJUST</b>			14.50	1,667.50	0.00	0.00	1,667.50	
Work Code 2220 RATE CASE-REVIEW/ADJUST REVE								
PEP DeCHARIO	06/04/04	BT	2.00	230.00			230.00	Rate: 115.00
<b>Work Code 2220 RATE CASE-REVIEW/ADJUST</b>			2.00	230.00	0.00	0.00	230.00	
Work Code 2221 RATE CASE-REVIEW/ADJUST O & M								
DID DeCHARIO	06/04/04	BT	2.00	70.00			70.00	Rate: 35.00
PED DeCHARIO	06/04/04	BT	7.50	862.50			862.50	Rate: 115.00
PED DeCHARIO	06/07/04	BT	6.25	718.75			718.75	Rate: 115.00
PED DeCHARIO	06/08/04	BT	7.00	805.00			805.00	Rate: 115.00
DID DeCHARIO	06/09/04	BT	2.00	70.00			70.00	Rate: 215.00
PED DeCHARIO	06/09/04	BT	3.25	373.75			373.75	Rate: 35.00
<b>Work Code 2221 RATE CASE-REVIEW/ADJUST O &amp; M</b>								Rate: 115.00

Printed By CLH  
 For the Dates: 1/01/1980 - 6/30/2004

**Cronin, Jackson, Nixon & Wilson, CPA**  
**Detail Worksheet**

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Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
?ED DeCHARIO	06/10/04	BT	3.50	40250			402.50	
								Rate: 115.00
PED DeCHARIO	06/11/04	BT	3.00	345.00			345.00	
								Rate: 115.00
Work Code 2221 RATE CASE-REVIEW/ADJUST			34.50	3,647.50	0.00	0.00	3,647.50	
Work Code 2261 RATE CASEUSED AND USEFUL CA								
PED DeCHARIO	06/09/04	BT	6.25	718.75			718.75	
								Rate: 115.00
Work Code 2261 RATE CASE-USED AND USEF			6.25	718.75	0.00	0.00	718.75	
Work Code 2263 RATE CASE-CUSTOMER GROWTH								
BED DeCHARIO	06/10/04	BT	0.50	57.50			57.50	
								Rate: 115.00
Work Code 2263 RATE CASE-CUSTOMER GRO			0.50	57.50	0.00	0.00	57.50	
Work Code 2400 RATE CASE ADMIN-CLIENT CONFE								
PED DeCHARIO	06/10/04	6T	1.00	115.00			115.00	
								Rate: 115.00
PED DeCHARIO	06/11/04	BT	0.50	57.50			57.50	
								Rate: 115.00
Work Code 2400 RATE CASE ADMIN-CLIENT C			1.50	172.50	0.00	0.00	172.50	
Work Code PROG Progress Billing								
ALL staff	06/24/04	BI	0.00	0.00	7,457.42		-7,457.42	41161 P
Work Code PROG Progress Billing Total:			0.00	0.00	7,457.42	0.00	-7,457.42	
Client 558 Total:			200.00	23,748.04	15,054.31	0.00	8,693.73	

*\$856! Term 2*

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

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
JEANETTE SUNG, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
REBECCA G. VOITLAIN, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEAR WATER, FLORIDA 33765-4419  
(727) 791-4020  
FACSIMILE  
(727) 797-3602  
e-Mail  
[cpas@cinw.net](mailto:cpas@cinw.net)

**INVOICE**

**August 6, 2004**

**Indiantown Company, Inc.**  
**P.O. Box 397**  
**Indiantown, Florida 34956**

**#558**

For **professional services** rendered during July 2004, as follows:

1. Preparation of Rate Case Minimum Filing Requirements as set forth on the enclosed work in process summary.	\$ 21,108.75
2. Analysis of non-utility plant alternatives	1,080.00
3. Telephone and copies.	<u>650.39</u>
	<u>\$ 22,839.14</u>

Client: 558

INDIANTOWN COMPANY, INC.

Alpha: INDIANTOWN

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57		
C/R	009268		11/17/2003		-2,802.57	0.00	
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50		
C/R	009382		12/12/2003		-2,843.50	0.00	
INVOICE:	41161		06/29/2004	07/29/2004	4,457.42		
C/R	010371		07/08/2004		-7,457.42	0.00	
INVOICE:	41336		07/21/2004	08/20/2004	8,599.33		
						8,599.33	
CLIENT A/R BALANCE:						8,599.33	
Aging:	<u>07/31/04</u>	<u>06/30/04</u>	<u>05/31/04</u>	<u>04/30/04</u>	<u>03/31/04</u>	<u>02/29/04+</u>	<u>Total A/R</u>
	8,599.33	0.00	0.00	0.00	0.00	0.00	8,599.33

Engage: GEN

General

Contract Amount \$0.00

Bill: RCN NIXON  
 Office: MAIN Main Office

staff	Date	Type	Hours	Amount	Bill	Up/Down	Remainning	Invoice Status
Engagement Balance Forward	07101104		200.00	23,748.04	15,054.31	0.00	8,693.73	R
<i>Work Code 197 TYPING</i>								
DID DeCHARIO	07/12/04	BT	0.75	26.25			26.25	Rate: 35.00
DID DeCHARIO	07/13/04	BT	1.00	35.00			35.00	Rate: 35.00
LAC CONAUGHTY	07/20/04	BT	0.25	8.75			8.75	Rate: 35.00
LAC CONAUGHTY	07/23/04	BT	0.25	8.75			8.75	Rate: 35.00
<i>Work Code 197 TYPING Total:</i>			2.25	78.75	0.00	0.00	78.75	
<i>Work Code 798 MISCELLANEOUS</i>								
DID DeCHARIO	07/08/04	BT	1.00	35.00			35.00	Rate: 35.00
LAC CONAUGHTY	07/08/04	BT	0.50	17.50			17.50	Rate: 35.00
DID DeCHARIO	07/09/04	BT	4.00	140.00			140.00	Rate: 35.00
DID DeCHARIO	07/16/04	BT	1.00	35.00			35.00	Rate: 35.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			6.50	227.50	0.00	0.00	227.50	
<i>Work Code 901 TELEPHONE</i>								
ALL Staff	07/30/04	BX	0.00	19.49			19.49	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	19.49	0.00	0.00	19.49	
<i>Work Code 904 XEROX</i>								
ALL Staff	07/30/04	BX	0.00	554.40			554.40	
ALL Staff	07/30/04	BX	0.00	56.00			56.00	

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
ALL Staff	07/30/04	BX	0.00	7.00			7.00		
<i>Work Code 904 XEROX Total:</i>			0.00	617.40	0.00	0.00	617.40		
<i>Work Code 909 FAXES</i>									
ALL Staff	07/30/04	BX	0.00	2.50			2.50		
ALL Staff	07/30/04	BX	0.00	11.00			11.00		
<i>Work Code 909 FAXES Total:</i>			0.00	13.50	0.00	0.00	13.50		
<i>Work Code 2720 ANNUAL REPORT-PREPARE ANNUAL</i>									
PED DeCHARIO	07/13/04	BT	2.50	287.50			287.50		
<i>Work Code 2720 ANNUAL REPORT-PREPARE</i>			2.50	287.50	0.00	0.00	287.50		Rate: 115.00
<i>Work Code 2210 RATE CASE-REVIEW/ADJUST PLAN</i>									
PED DeCHARIO	07/01/04	BT	2.00	230.00			230.00		
PED DeCHARIO	07/27/04	BT	0.75	86.25			86.25		Rate: 115.00
<i>Work Code 2210 RATE CASE-REVIEW/ADJUST</i>			2.75	316.25	0.00	0.00	316.25		Rate: 115.00
<i>Work Code 2220 RATE CASE-REVIEW/ADJUST REVE</i>									
PED DeCHARIO	07/01/04	BT	3.50	402.50			402.50		Rate: 115.00
<i>Work Code 2220 RATE CASE-REVIEW/ADJUST</i>			3.50	402.50	0.00	0.00	402.50		
<i>Work Code 2221 RATE CASE-REVIEW/ADJUST O &amp; M</i>									
RCN NIXON	07/26/04	BT	2.00	360.00			360.00		Rate: 180.00
<i>Work Code 2221 RATE CASE-REVIEW/ADJUST</i>			2.00	360.00	0.00	0.00	360.00		
<i>Work Code 2222 RATE CASE-REVIEW/ADJUST NET D</i>									
FED DeCHARIO	07/01/04	BT	1.00	115.00			115.00		Rate: 115.00
<i>Work Code 2222 RATE CASE-REVIEW/ADJUST</i>			1.00	115.00	0.00	0.00	115.00		
<i>Work Code 2224 RATE CASE-REVIEW/ADJUST INCO</i>									
PED DeCHARIO	07/10/04	BT	2.50	287.50			287.50		Rate: 115.00
PED DeCHARIO	07/02/04	BT	8.50	977.50			977.50		Rate: 115.00
<i>Work Code 2224 RATE CASE-REVIEW/ADJUST</i>			11.00	1,265.00	0.00	0.00	1,265.00		
<i>Work Code 2226 RATE CASE-ANALYSIS OF RELATE</i>									
RCN NIXON	07/13/04	BT	1.50	270.00			270.00		Rate: 180.00
RCN NIXON	07/19/04	BT	2.50	450.00			450.00		Rate: 180.00
RCN NIXON	07/21/04	BT	3.00	540.00			540.00		Rate: 180.00
<i>Work Code 2226 RATE CASE-ANALYSIS OF RE</i>			7.00	1,260.00	0.00	0.00	1,260.00		
<i>Work Code 2227 RATE CASE-ANALYSIS OF ALLOCAT</i>									
PED DeCHARIO	07/06/04	BT	5.75	661.25			661.25		Rate: 115.00
RCN NIXON	07/19/04	BT	2.50	450.00			450.00		Rate: 180.00
RCN NIXON	07/21/04	BT	2.50	450.00			450.00		Rate: 180.00

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Work Code 2227	RATE CASE-ANALYSIS OF AL		10.75	1,561.25	0.00	0.00	1,561.25		
Work Code 2235	RATE CASE-REVIEW/ADJUST CURR								
RCN NIXON	07/30/04	8T	2.00	360.00			360.00		Rate: 180.00
Work Code 2235	RATE CASE-REVIEW/ADJUST		2.00	360.00	0.00	0.00	360.00		
Work Code 2236	RATE CASE-REVIEW/ADJUST DEFE								
RCN NIXON	07/30/04	BT	3.00	540.00			540.00		Rate: 180.00
Work Code 2236	RATE CASE-REVIEW/ADJUST		3.00	540.00	0.00	0.00	540.00		
Work Code 2251	RATE CASE-BILLING ANALYSIS (HIS								
PED DeCHARIO	07/15/04	BT	4.00	460.00			460.00		Rate: 115.00
RCN NIXON	07/28/04	BT	2.50	450.00			450.00		Rate: 180.00
Work Code 2251	RATE CASE-BILLING ANALYS		6.50	910.00	0.00	0.00	910.00		
Work Code 2321	RATE CASE-PROJECTED O & MEX								
PED DeCHARIO	07/26/04	BT	6.50	747.50			747.50		Rate: 115.00
Work Code 2321	RATE CASE-PROJECTED O &		6.50	747.50	0.00	0.00	747.50		
Work Code 2331	RATE CASE-PROJECTED DEFERRE								
RCN NIXON	07/23/04	BT	3.00	540.00			540.00		Rate: 180.00
Work Code 2331	RATE CASE-PROJECTED DE		3.00	540.00	0.00	0.00	540.00		
Work Code 2380	RATE CASE-REVIEW SECTION "A"								
DID DeCHARIO	07/01/04	BT	3.00	105.00			105.00		Rate: 35.00
PED DeCHARIO	07/06/04	BT	2.75	316.25			316.25		Rate: 115.00
PED DeCHARIO	07/07/04	BT	1.50	172.50			172.50		Rate: 115.00
RCN NIXON	07/08/04	BT	2.00	360.00			360.00		Rate: 180.00
PED DeCHARIO	07/28/04	BT	1.00	115.00			115.00		Rate: 115.00
RCN NIXON	07/28/04	BT	3.00	540.00			540.00		Rate: 180.00
Work Code 2380	RATE CASE-REVIEW SECTIO		13.25	1,608.75	0.00	0.00	1,608.75		
Work Code 2381	RATE CASE-REVIEW SECTION "B"								
DID DeCHARIO	07/06/04	BT	4.00	140.00			140.00		Rate: 35.00
DID DeCHARIO	07/07/04	BT	2.00	70.00			70.00		Rate: 35.00
PED DeCHARIO	07/07/04	BT	0.50	57.50			57.50		Rate: 115.00
RCN NIXON	07/08/04	BT	2.50	450.00			450.00		Rate: 180.00
RCN NIXON	07/22/04	BT	4.00	720.00			720.00		Rate: 180.00
PED DeCHARIO	07/28/04	BT	1.75	201.25			201.25		Rate: 115.00
RCN NIXON	07/29/04	BT	3.00	540.00			540.00		Rate: 180.00
Work Code 2381	RATE CASE-REVIEW SECTIO		17.75	2,178.75	0.00	0.00	2,178.75		

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
<i>Work Code 2382 RATE CASE-REVIEW SECTION "C"</i>								
PED DeCHARIO	07/07/04	BT	3.50	402.50			402.50	Rate: 115.00
RCN NIXON	07/08/04	BT	1.00	180.00			180.00	Rate: 180.00
PED DeCHARIO	07/28/04	BT	0.75	86.25			86.25	Rate: 115.00
RCN NIXON	07/29/04	BT	3.00	540.00			540.00	Rate: 180.00
<i>Work Code 2382 RATE CASE-REVIEW SECTION</i>			8.25	1,208.75	0.00	0.00	1,208.75	
<i>Work Code 2383 RATE CASE-REVIEW SECTION "D"</i>								
PED DeCHARIO	07/07/04	BT	1.00	115.00			115.00	Rate: 115.00
RCN NIXON	07/22/04	BT	4.00	720.00			720.00	Rate: 180.00
PED DeCHARIO	07/28/04	BT	0.50	57.50			57.50	Rate: 115.00
RCN NIXON	07/29/04	BT	2.00	360.00			360.00	Rate: 180.00
<i>Work Code 2383 RATE CASE-REVIEW SECTION</i>			7.50	1,252.50	0.00	0.00	1,252.50	
<i>Work Code 2384 RATE CASE-REVIEW SECTION "E"</i>								
PED DeCHARIO	07/07/04	BT	2.00	230.00			230.00	Rate: 115.00
RCN NIXON	07/08/04	BT	2.00	360.00			360.00	Rate: 180.00
RCN NIXON	07/09/04	BT	1.50	270.00			270.00	Rate: 180.00
RCN NIXON	07/09/04	BT	1.50	270.00			270.00	Rate: 180.00
PED DeCHARIO	07/28/04	BT	1.50	172.50			172.50	Rate: 115.00
RCN NIXON	07/28/04	BT	2.50	450.00			450.00	Rate: 180.00
<i>Work Code 2384 RATE CASE-REVIEW SECTION</i>			11.00	1,752.50	0.00	0.00	1,752.50	
<i>Work Code 2385 RATE CASE-REVIEW SECTION "F"</i>								
PED DeCHARIO	07/07/04	BT	1.00	115.00			115.00	Rate: 115.00
RCN NIXON	07/08/04	BT	2.00	360.00			360.00	Rate: 180.00
PED DeCHARIO	07/28/04	BT	0.50	57.50			57.50	Rate: 115.00
RCN NIXON	07/30/04	BT	3.00	540.00			540.00	Rate: 180.00
<i>Work Code 2385 RATE CASE-REVIEW SECTION</i>			6.50	1,072.50	0.00	0.00	1,072.50	
<i>Work Code 2387 RATE CASE-REVIEW OTHER ENGINEERING</i>								
PED DeCHARIO	07/08/04	BT	6.00	690.00			690.00	Rate: 115.00
PED DeCHARIO	07/09/04	BT	7.50	862.50			862.50	Rate: 115.00
PED DeCHARIO	07/12/04	BT	3.75	431.25			431.25	Rate: 115.00
RCN NIXON	07/26/04	BT	6.00	1,080.00			1,080.00	Rate: 180.00
<i>Work Code 2387 RATE CASE-REVIEW OTHER</i>			23.25	3,063.75	0.00	0.00	3,063.75	
<i>Work Code 2720 OTHER-CONFERENCE</i>								

**Cronin, Jackson, Nixon & Wilson, CP<sup>As</sup>'s**  
**Detail Worksheet**

For the Dates: 1/01/1980 - 7/31/2004

08/04/2004 9:59:46 AM

<u>Staff</u>	<u>Date</u>	<u>Type</u>	<u>Hours</u>	<u>Amount</u>	<u>Bill</u>	<u>Up/Down</u>	<u>Remaining</u>	<u>Invoice Status</u>
RCN NIXON	07/27/04	BT	1.00	180.00			180.00	
<i>Work Code 2720 OTHER-CONFERENCE Total:</i>			1.00	180.00	0.00	0.00	180.00	Rate: 180.00
<i>Work Code 2730 OTHER-MISC</i>								
RCN NIXON	07/20/04	BT	5.00	900.00			900.00	
<i>Work Code 2730 OTHER-MISC Total:</i>			5.00	900.00	0.00	0.00	900.00	Rate: 180.00
<i>Work Code PROG Progress Billing</i>								
ALL staff	07/14/04	BI	0.00	0.00	8,599.33		-8,599.33	41336 P
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	8,599.33	0.00	-8,599.33	
<b>Client 558 Total:</b>			<b>363.75</b>	<b>46,587.18</b>	<b>23,653.64</b>	<b>0.00</b>	<b>22,933.54</b>	

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

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**INVOICE**

September 13, 2004

Indiantown Company, Inc.  
P.O. Box 397  
Indiantown, Florida 34956

#558

For professional services rendered during August 2004, as follows:

1. Final preparation and review of the Rate Case Minimum Filing Requirements as set forth on the attached detailed worksheet.	\$ 9,180.00
2. Non Rate Case expense for review of potential non-utility revenue.	360.00
2. Out of pocket expense for telephone, postage, copies, and Federal Express charges.	<u>1,258.25</u>
	<u>\$ 10,798.25</u>

Client: 558

INDIANTOWN COMPANY, INC.

Alpha: INDIANTOWN

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57		
C/R	009268		11/17/2003		-2,802.57		
						0.00	
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50		
C/R	009382		12/12/2003		-2,843.50		
						0.00	
INVOICE:	41161		06/29/2004	07/29/2004	7,457.42		
C/R	010371		07/08/2004		-7,457.42		
						0.00	
INVOICE:	41336		07/21/2004	08/20/2004	8,599.33		
C/R	010481		08/09/2004		-8,599.33		
						0.00	
INVOICE:	41400		08/06/2004	09/05/2004	22,839.14		
						22,839.14	
CLIENT A/R BALANCE:						22,839.14	
Aging:	08/31/04	07/31/04	06/30/04	05/31/04	04/30/04	03/31/04+	Total A/R
	22,839.14	0.00	0.00	0.00	0.00	0.00	22,839.14

Engage: GEN

General

Contract Amount \$0.00

Bill: RCN NIXON

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	08/01/04		363.75	46,587.18	23,653.64	0.00	22,933.54	R
Aug 2004								
Work Code 797 TYPING								
DID DeCHARIO	08/03/04	BT	1.50	52.50			52.50	Rate: 35.00
DID DeCHARIO	08/04/04	BT	0.25	8.75			8.75	Rate: 35.00
DID DeCHARIO	08/05/04	BT	0.50	17.50			17.50	Rate: 35.00
DID DeCHARIO	08/16/04	BT	0.50	17.50			17.50	Rate: 35.00
JLG GROGAN	08/16/04	BT	0.75	26.25			26.25	Rate: 35.00
Work Code 197 TYPING Total:			3.50	122.50	0.00	0.00	122.50	
Work Code 798 MISCELLANEOUS								
DID DeCHARIO	08/05/04	BT	0.75	26.25			26.25	Rate: 35.00
DID DeCHARIO	08/06/04	BT	0.50	17.50			17.50	Rate: 35.00
DID DeCHARIO	08/10/04	BT	1.00	35.00			35.00	Rate: 35.00
DID DeCHARIO	08/12/04	BT	0.25	8.75			8.75	Rate: 35.00
DID DeCHARIO	08/16/04	BT	4.00	140.00			140.00	Rate: 35.00
LAC CONAUGHTY	08/16/04	BT	2.50	87.50			87.50	Rate: 35.00
Work Code 798 MISCELLANEOUS Total:			9.00	315.00	0.00	0.00	315.00	
Work Code 907 TELEPHONE								

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
ALL Staff	08/31/04	BX	0.00	29.11			29.11	
<b>Work Code 901 TELEPHONE Total:</b>			0.00	29.11	0.00	0.00	29.11	
<b>Work Code 902 POSTAGE</b>								
ALL Staff	08/31/04	BX	0.00	3.95			3.95	
<b>Work Code 902 POSTAGE Total:</b>			0.00	3.95	0.00	0.00	3.95	
<b>Work Code 904 XEROX</b>								
ALL Staff	08/31/04	BX	0.00	712.40			712.40	
ALL Staff	08/31/04	BX	0.00	323.60			323.60	
<b>Work Code 904 XEROX Total:</b>			0.00	1,036.00	0.00	0.00	1,036.00	
<b>Work Code 905 FEDERAL EXPRESS</b>								
ALL Staff	08/31/04	BX	0.00	21.83			21.83	
ALL Staff	08/31/04	BX	0.00	45.58			45.58	
ALL Staff	08/31/04	BX	0.00	15.65			15.65	
ALL Staff	08/31/04	BX	0.00	30.10			30.10	
ALL Staff	08/31/04	BX	0.00	14.06			14.06	
ALL Staff	08/31/04	BX	0.00	19.01			19.01	
ALL Staff	08/31/04	BX	0.00	14.06			14.06	
ALL Staff	08/31/04	BX	0.00	18.40			18.40	
<b>Work Code 905 FEDERAL EXPRESS Total:</b>			0.00	178.69	0.00	0.00	178.69	
<b>Work Code 909 FAXES</b>								
ALL Staff	08/31/04	BX	0.00	10.50			10.50	
<b>Work Code 909 FAXES Total:</b>			0.00	10.50	0.00	0.00	10.50	
<b>Work Code 2221 RATE CASE-REVIEW/ADJUST O &amp; M</b>								
RCN NIXON	08/12/04	BT	2.00	360.00			360.00	Rate: 180.00
<b>Work Code 2221 RATE CASE-REVIEW/ADJUST</b>			2.00	360.00	0.00	0.00	360.00	
<b>Work Code 2240 RATE CASE-REVIEW/ADJUST LONG</b>								
RCN NIXON	08/04/04	BT	3.00	540.00			540.00	Rate: 180.00
<b>Work Code 2240 RATE CASE-REVIEW/ADJUST</b>			3.00	540.00	0.00	0.00	540.00	
<b>Work Code 2251 RATE CASE-BILLING ANALYSIS (HIS</b>								
RCN NIXON	08/11/04	BT	3.00	540.00			540.00	Rate: 180.00
<b>Work Code 2251 RATE CASE-BILLING ANALYSIS</b>			3.00	540.00	0.00	0.00	540.00	
<b>Work Code 2252 RATE CASE-NUMBER OF CUSTOMER</b>								
RCN NIXON	08/11/04	BT	3.00	540.00			540.00	Rate: 180.00
<b>Work Code 2252 RATE CASE-NUMBER OF CUSTOMER</b>			3.00	540.00	0.00	0.00	540.00	
<b>Work Code 2380 RATE CASE-REVIEW SECTION "A"</b>								

For the Dates: 110111980- 8/31/2004

Detail Worksheet

09/08/2004 9:50:03 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
RCN NIXON	08/02/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2380 RATE CASE-REVIEWSECT10			2.00	360.00	0.00	0.00	360.00	
RCN NIXON	08/02/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2381 RATE CASE-REVIEW SECTION "B"								
RCN NIXON	08/02/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2387 RATE CASE-REVIEWSECTIO			2.00	360.00	0.00	0.00	360.00	
RCN NIXON	08/02/04	BT	4.00	720.00			720.00	Rate: 180.00
Work Code 2382 RATE CASE-REVIEWSECTIO			4.00	720.00	0.00	0.00	720.00	
RCN NIXON	08/03/04	BT	3.00	540.00			540.00	Rate: 180.00
Work Code 2383 RATE CASE-REVIEWSECTIO			3.00	540.00	0.00	0.00	540.00	
RCN NIXON	08/03/04	BT	3.00	540.00			540.00	Rate: 180.00
Work Code 2384 RATE CASE-REVIEWSECTIO			3.00	540.00	0.00	0.00	540.00	
RCN NIXON	08/03/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2385 RATE CASE-REVIEWSECTIO			2.00	360.00	0.00	0.00	360.00	
RCN NIXON	08/03/04	BT	8.50	977.50			977.50	Rate: 115.00
Work Code 2391 RATE CASE-POSTREVIEW UPDATE								
PED DeCHARIO	08/10/04	BT	3.50	402.50			402.50	Rate: 715.00
PED DeCHARIO	08/12/04	BT	4.00	460.00			460.00	Rate: 115.00
Work Code 2391 RATE CASE-POSTREVIEW U			16.00	1,840.00	0.00	0.00	1,840.00	
PED DeCHARIO	08/16/04	BT	8.50	977.50			977.50	Rate: 115.00
RCN NIXON	08/16/04	BT	4.00	720.00			720.00	Rate: 180.00
Work Code 2392 RATE CASE-FINAL (LETTER/COPIES			12.50	1,697.50	0.00	0.00	1,697.50	
PED DeCHARIO	08/16/04	BT	3.00	345.00			345.00	Rate: 115.00
Work Code 2394 RATE CASE-ASSEMBLE OTHER EN			3.00	345.00	0.00	0.00	345.00	
PED DeCHARIO	08/10/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2701 OTHER-REVIEW Of CLIENTDOCUM								
RCN NIXON	08/10/04	BT	2.00	360.00			360.00	Rate: 180.00
Work Code 2701 OTHER-REVIEW Of CLIENTD			2.00	360.00	0.00	0.00	360.00	
Work Code PROG Progress Billing								
ALL Staff	08/06/04	BI	0.00	0.00	22,839.14		-22,839.14	41400 P
Work Code PROG Progress Billing Total:			0.00	0.00	22,839.14	0.00	-22,839.14	
Aug 2004 Total:			73.00	10,798.25	22,839.14	0.00	-12,040.89	

*non Rate Case*

Client 558 Billable:	436.75	57,385.43	46,492.78	0.00	10,892.65
Client 558 Non-Billable:	0.00	0.00			
Client 558 Total:	436.75	57,385.43	46,492.78	0.00	10,892.65

Bill 10,798.15

Card -  
w-o. 94.50 of  
WIP

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

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
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2560 GULF-TO-BAY BOULEVARD  
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(727) 797-3602  
e-Mail  
[cpasfi3cinw.net](mailto:cpasfi3cinw.net)

**INVOICE**

October 12, 2004

Indiantown Company, Inc.  
P.O. Box 397  
Indiantown, Florida 34956

#558

For professional services rendered during September 2004, as follows:

1. Partial billing for correction of MFR Deficiencies per Staff letter dated September 11, 2004.	\$ 7,165.50
Less: Discount( 40%)	<u>(2,866.20)</u>
Subtotal	4,299.30
2. Telephone, postage, and copies	<u>68.08</u>
Total	<u>\$ 4,367.38</u>

**Client: 558 INDIANTOWN COMPANY, INC.**  
 Alpha: INDIANTOWN

Owner: RCN NIXON  
 Biller: RCN NIXON  
 office: MAIN Main Office  
 Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57	
C/R	009268		11/17/2003		-2,802.57	
						0.00
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50	
C/R	009382		12/12/2003		-2,843.50	
						0.00
INVOICE	41161		06/29/2004	07/29/2004	7,457.42	
C/R	010371		07/08/2004		-7,457.42	
						0.00
INVOICE:	41336		07/21/2004	08/20/2004	8,599.33	
C/R	010481		08/09/2004		-8,599.33	
						0.00
INVOICE:	41400		08/06/2004	09/05/2004	22,839.14	
C/R	010634		09/16/2004		-22,839.14	
						0.00
INVOICE:	41490		09/14/2004	10/14/2004	10,798.25	
						10,798.25
INVOICE:	41499		09/14/2004	10/14/2004	0.00	
						0.00
CLIENT A/R BALANCE:						10,798.25
Aging:	09/30/04	08/31/04	07/31/04	06/30/04	05/31/04	04/30/04+
	10,798.25	0.00	0.00	0.00	0.00	0.00
						<b>Total A/R</b>
						10,798.25

Engage: GEN

General  
 Contract Amount \$0.00

Bill: RCN NIXON  
 Office: MAIN Main Office

staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	09/01/04		436.75	57,385.43	46,492.78	-10,892.65	0.00	R
<b>Sep 2004</b>								
<i>Work Code 797 TYPING</i>								
DID DeCHARIO	09/14/04	BT	0.75	27.75			27.75	Rate: 37.00
<i>Work Code 797 TYPING Total:</i>			0.75	27.75	0.00	0.00	27.75	
<i>Work Code 798 MISCELLANEOUS</i>								
DID DeCHARIO	09/20/04	BT	0.25	9.25			9.25	Rate: 37.00
DID DeCHARIO	09/21/04	BT	0.50	18.50			18.50	Rate: 37.00
<i>Work Code 798 MISCELLANEOUS Total:</i>			0.75	27.75	0.00	0.00	27.75	
<i>Work Code 901 TELEPHONE</i>								
ALL Staff	09/30/04	BX	0.00	36.21			36.21	
<i>Work Code 907 TELEPHONE Total:</i>			0.00	36.21	0.00	0.00	36.21	
<i>Work Code 902 POSTAGE</i>								
ALL Staff	09/30/04	BX	0.00	1.57			1.57	
<i>Work Code 902 POSTAGE Total:</i>			0.00	1.57	0.00	0.00	1.57	
<i>Work Code 904 XEROX</i>								

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
ALL Staff	09/30/04	BX	0.00	5.80			5.80	
<b>Work Code 904 XEROX Total:</b>			0.00	5.80	0.00	0.00	5.80	
<b>Work Code 909 FAXES</b>								
ALL Staff	09/30/04	BX	0.00	22.50			22.50	
ALL Staff	09/30/04	BX	0.00	2.00			2.00	
<b>Work Code 909 FAXES Total:</b>			0.00	24.50	0.00	0.00	24.50	
<b>Work Code 2393 RATE CASE-CORRECT MFR DEFICI</b>								
RCN NIXON	09/14/04	BT	2.00	360.00			360.00	Rate: 180.00
RCN NIXON	09/20/04	BT	1.00	180.00			180.00	Rate: 180.00
PED DeCHARIO	09/21/04	BT	6.00	720.00			720.00	Rate: 120.00
PED DeCHARIO	09/23/04	BT	2.00	240.00			240.00	Rate: 120.00
PED DeCHARIO	09/28/04	BT	10.00	1,200.00			1,200.00	Rate: 120.00
PED DeCHARIO	09/29/04	8T	6.00	720.00			720.00	Rate: 120.00
RCN NEON	09/29/04	BT	6.50	1,170.00			1,170.00	Rate: 180.00
PED DeCHARIO	09/30/04	BT	6.00	720.00			720.00	Rate: 120.00
RCN NEON	09/30/04	BT	5.50	990.00			990.00	Rate: 180.00
<b>Work Code 2393 RATE CASE-CORRECT MFR</b>			45.00	6,300.00	0.00	0.00	6,300.00	
<b>Work Code 2400 RATE CASE ADMIN-CLIENT CONFE</b>								
RCN NIXON	09/08/04	BT	2.50	450.00			450.00	Rate: 180.00
RCN NIXON	09/15/04	BT	1.50	270.00			270.00	Rate: 180.00
<b>Work Code 2400 RATE CASE ADMIN-CLIENT C</b>			4.00	720.00	0.00	0.00	720.00	
<b>Work Code 2410 RATE CASE ADMIN-STAFF CONFER</b>								
RCN NIXON	09/08/04	BT	0.50	90.00			90.00	Rate: 180.00
<b>Work Code 2470 RATE CASE ADMIN-STAFF C</b>			0.50	90.00	0.00	0.00	90.00	
<b>Work Code PROG Progress Billing</b>								
ALL Staff	09/13/04	BI	0.00	0.00	10,798.25		-10,798.25	41490 F
ALL Staff	09/13/04	BI	0.00	0.00		10,798.25	10,798.25	41499 F
<b>Work Code PROG Progress Billing Total:</b>			0.00	0.00	10,798.25	10,798.25	0.00	
<b>Sep 2004 Total:</b>			51.00	7,233.58	10,798.25	10,798.25	7,233.58	
<b>Client 558 Total:</b>			487.75	64,619.01	57,291.03	-94.40	7,233.58	

*Carol W.O.  
\$2866.20*

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

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**(727) 791-4020**  
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**e-Mail**  
**[cpas@cinw.net](mailto:cpas@cinw.net)**

**INVOICE**

**November 4, 2004**

**Indiantown Company, Inc.**  
**P.O. Box 397**  
**Indiantown, Florida 34956**

**#558**

**For professional services rendered during October 2004, as follows:**

<b>1. Correct Deficiencies and MFR's and final assembly of information to be filed.</b>	<b>\$ 4,608.75</b>
<b>2. Review and prepare information requested by PSC Staff Auditors.</b>	<b>720.00</b>
<b>3. Telephone, copies, and Federal Express charges.</b>	<b><u>714.44</u></b>
	<b><u>\$ 6,043.19</u></b>

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engage: GEN	General						Billers: RCN NIXON	
	Contract Amount		\$0.00				Office: MAIN Main Office	
Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	10/01/04		1,829.25	39,790.90	39,469.50	0.00	321.40	R
<b>Oct 2004</b>								
Work Code 901 TELEPHONE								
ALL Staff	10/31/04	BX	0.00	1.06			1.06	
Work Code 901 TELEPHONE Total:			0.00	1.06	0.00	0.00	1.06	
Work Code PROG Progress Billing								
ALL Staff	10/12/04	BI	0.00	0.00	321.40		-321.40	41648 P
Work Code PROG Progress Billing Total:			0.00	0.00	321.40	0.00	-321.40	
<b>Oct 2004 Total:</b>			0.00	1.06	321.40	0.00	-320.341	..
<b>Client 553 Total:</b>			1,829.25	39,791.96	39,790.90	0.00	1.06	

Client: 558

INDIANTOWN COMPANY, INC.

Alpha: INDIANTOWN

Owner: RCN NIXON

Billers: RCN NIXON

Office: MAIN Main Office

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57		
C/R	009268		11/17/2003		-2,802.57	0.00	
INVOICE:	39885		12/08/2003	0110712004	2,843.50		
C/R	009382		12/12/2003		-2,843.50	0.00	
INVOICE:	41161		06/29/2004	07/29/2004	7,457.42		
C/R	010371		07/08/2004		-7,457.42	0.00	
INVOICE:	41336		07/21/2004	08/20/2004	8,599.33		
C/R	010481		08/09/2004		-8,599.33	0.00	
INVOICE:	41400		08/06/2004	09/05/2004	22,839.14		
C/R	010634		09/16/2004		-22,839.14	0.00	
INVOICE:	41490		09/14/2004	10/14/2004	10,798.25		
C/R	010849		10/21/2004		-10,798.25	0.00	
INVOICE:	41499		09/14/2004	10/14/2004	0.00	0.00	
INVOICE:	41649		10/12/2004	11/11/2004	4,367.38		
C/R	010860		10/21/2004		-4,367.38	0.00	
CLIENT A/R BALANCE:						0.00	
Aging:	10/31/04	09/30/04	08/31/04	07/31/04	06/30/04	05/31/04+	Total A/R
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage: GEN

General

Contract Amount \$0.00

Billers: RCN NIXON

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	10/01/04		490.75	64,979.01	57,291.03	-94.40	7,593.58	R

Oct 2004

Work Code 197 TYPING

For the Dates: 1/01/1980- 10/31/2004

Detail Worksheet

11/03/2004 2:17:05 PM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
DID DeCHARIO	10/05/04	BT	0.50	18.50			18.50		
								Rate:	37.00
DID DeCHARIO	10/06/04	BT	0.25	9.25			9.25		
								Rate:	37.00
DID DeCHARIO	10/07/04	BT	0.25	9.25			9.25		
								Rate:	37.00
DID DeCHARIO	10/14/04	BT	0.50	18.50			18.50		
								Rate:	37.00
DID DeCHARIO	10/18/04	BT	0.25	9.25			9.25		
								Rate:	37.00
<i>Work Code 797 TYPING Total:</i>			1.75	64.75	0.00	0.00	64.75		
<i>Work Code 798 MISCELLANEOUS</i>									
DID DeCHARIO	10/06/04	BT	0.25	9.25			9.25		
								Rate:	37.00
DID DeCHARIO	10/06/04	BT	0.25	9.25			9.25		
								Rate:	37.00
DID DeCHARIO	10/07/04	BT	1.00	37.00			37.00		
								Rate:	37.00
LAC CONAUGHTY	10/08/04	BT	0.25	9.25			9.25		
								Rate:	37.00
DID DeCHARIO	10/18/04	BT	0.25	9.25			9.25		
								Rate:	37.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			2.00	74.00	0.00	0.00	74.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	10/31/04	BX	0.00	73.82			73.82		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	73.82	0.00	0.00	73.82		
<i>Work Code 904 XEROX</i>									
ALL Staff	10/31/04	BX	0.00	486.20			486.20		
<i>Work Code 904 XEROX Total:</i>			0.00	486.20	0.00	0.00	486.20		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	10/31/04	BX	0.00	18.80			18.80		
ALL Staff	10/31/04	BX	0.00	16.91			16.91		
ALL Staff	10/31/04	BX	0.00	15.09			15.09		
ALL Staff	10/31/04	BX	0.00	18.80			18.80		
ALL Staff	10/31/04	BX	0.00	16.91			16.91		
ALL Staff	10/31/04	BX	0.00	16.91			16.91		
ALL Staff	10/31/04	BX	0.00	16.91			16.91		
ALL Staff	10/31/04	BX	0.00	15.09			15.09		
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	135.42	0.00	0.00	135.42		
<i>Work Code 909 FAXES</i>									
ALL Staff	10/31/04	BX	0.00	15.00			15.00		
ALL Staff	10/31/04	BX	0.00	4.00			4.00		

For the Dates: 1/01/1980 - 10/31/2004

Detail Worksheet

11/03/2004 2:17:05 PM

Staff—	Date	Type	Hours.	Amount	Bill	Up/Down	Remaining	Invoice	Status
<b>Work Code 909 FAXES Total:</b>			0.00	19.00	0.00	0.00	19.00		
<b>Work Code 2393 RATE CASE-CORRECT MFR DEFICI</b>									
PED DeCHARIO	10/01/04	BT	8.00	960.00			960.00		Rate: 120.00
RCN NIXON	10/01/04	BT	4.00	720.00			720.00		Rate: 180.00
RCN NIXON	10/04/04	BT	3.00	540.00			540.00		Rate: 180.00
RCN NIXON	10/05/04	BT	1.00	180.00			160.00		Rate: 180.00
RCN NIXON	10/06/04	BT	8.00	1,440.00			1,440.00		Rate: 180.00
RCN NIXON	10/07/04	BT	2.00	360.00			360.00		Rate: 180.00
RCN NIXON	10/08/04	BT	1.50	270.00			270.00		Rate: 180.00
<b>Work Code 2393 RATE CASE-CORRECT MFR</b>			27.50	4,470.00	0.00	0.00	4,470.00		
<b>Work Code 2510 RATE CASE-REVIEW/ANSWER STA</b>									
PED DeCHARIO	10/12/04	BT	4.00	480.00			480.00		Rate: 120.00
FED DeCHARIO	10/13/04	BT	2.00	240.00			240.00		Rate: 120.00
<b>Work Code 2510 RATE CASE-REVIEW/ANSWE</b>			6.00	720.00	0.00	0.00	720.00		
<b>Work Code PROG Progress Billing</b>									
ALL Staff	10/12/04	B	0.00	0.00	7,233.58		-7,233.58	41649 P	
<b>Work Code PROG Progress Billing Total:</b>			0.00	0.00	7,233.58	0.00	-7,233.58		
<b>Work Code ZZZD Courtesy Discount</b>									
RCN NIXON	10/12/04	BI	0.00	0.00	-2,866.20	-2,866.20	0.00		
<b>Work Code ZZZD Courtesy Discount Total:</b>			0.00	0.00	-2,866.20	-2,866.20	0.00		
<b>Oct 2004 Total:</b>			37.25	6,043.20	4,367.38	-2,866.20	-1,190.39		
<b>Client 558 Total:</b>			528.00	71,022.20	61,658.41	-2,960.60	6,403.19		

*41649 P should be for 10/13/04  
Adv WIP 10/30/04*

Client: 608

REGENCY UTILITIES, INC.

Alpha: REGENCY UT

Owner: RCN NIXON

Bill: RCN NIXON

Office: MAIN Main Office

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance
INVOICE:	39570		10/09/2003	11/08/2003	3,745.92	
C/R	5		10/27/2003		-3,745.92	0.00
INVOICE:	39824		11/12/2003	12/12/2003	2,979.72	
C/R	13		12/08/2003		-2,979.72	0.00
INVOICE	40211		01/31/2004	03/01/2004	500.00	
C/R	27		03/03/2004		-500.00	0.00
INVOICE:	41664		10/12/2004	11/11/2004	0.00	0.00
<b>CLIENT A/R BALANCE:</b>						0.00
Aging:	10/31/04	09/30/04	08/31/04	07/31/04	06/30/04	05/31/04+
	0.00	0.00	0.00	0.00	0.00	0.00
						<b>Total A/R</b>
						0.00

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

**JAMES L. CARLSTEDT, C.P.A.**  
**JOHN H. CRONIN, JR., C.P.A.**  
**ROBERT H. JACKSON, C.P.A.**  
**ROBERT C. NIXON, C.P.A.**  
**JEANETTE SUNG, C.P.A.**  
**HOLLY M. TOWNER, C.P.A.**  
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**INVOICE**

**December 8, 2004**

**Indiantown Company, Inc.**  
**P.O. Box 397**  
**Indiantown, Florida 34956**

**#558**

For professional services rendered during November 2004, as follows:

Work related to the Rate Case as follows and set forth on the enclosed detailed worksheet:

1. Prepare and review Staff Audit Document Requests.	\$ 3,198.50
2. Review of Staff interim recommendation and e-mail Summary to client in preparation for phone conference.	135.00
3. Review two versions of the customer Notice and Rate Case Synopsis and discuss correction with Mr. Erwin.	225.00
4. Telephone charges.	<u>41.82</u>
	<u>\$ 3,600.32</u>

Client: 558

INDIANTOWN COMPANY, INC.

Alpha: INDIANTOWN

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

A/R Detail:	Inv/Check#	Inv_Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	39821		11/12/2003	12/12/2003	2,802.57		
C/R	009268		11/17/2003		-2,802.57	0.00	
INVOICE:	39885		12/08/2003	01/07/2004	2,843.50		
C/R	009382		12/12/2003		-2,843.50	0.00	
INVOICE:	41161		06/29/2004	07/29/2004	7,457.42		
C/R	010371		07/08/2004		-7,457.42	0.00	
INVOICE:	41336		07/21/2004	08/20/2004	8,599.33		
C/R	010481		68/09/2004		-8,599.33	0.00	
INVOICE:	41400		08/06/2004	09/05/2004	22,839.14		
C/R	010634		09/16/2004		-22,839.14	0.00	
INVOICE:	41490		09/14/2004	10/14/2004	10,798.25		
C/R	010849		10/21/2004		-10,798.25	0.00	
INVOICE:	41499		09/14/2004	10/14/2004	0.00	0.00	
INVOICE	41649		10/12/2004	11/11/2004	4,367.38		
C/R	010860		10/21/2004		-4,367.38	0.00	
INVOICE:	41708		11/05/2004	12/05/2004	6,043.19		
C/R	11018		11/18/2004		-6,043.19	0.00	
INVOICE:	41712		11/11/2004	12/11/2004	0.00	0.00	
CLIENT A/R BALANCE:						0.00	
Aging:	<u>11/30/04</u>	<u>10/31/04</u>	<u>09/30/04</u>	<u>08/31/04</u>	<u>07/37/04</u>	<u>06/30/04+</u>	<u>Total A/R</u>
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage:

Contract Amount \$0.00

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	11/01/04		528.00	71,022.20	61,658.41	-3,320.60	6,043.19	R
Nov 2004								
Work Code 198 MISCELLANEOUS								
DID DeCHARIO	11/15/04	BT	0.25	9.25			9.25	
								Rate: 37.00
DID DeCHARIO	11/18/04	BT	0.25	9.25			9.25	
								Rate: 37.00
Work Code 798 MISCELLANEOUS Total:			0.50	18.50	0.00	0.00	18.50	
Work Code 901 TELEPHONE								

*Staff Doc. Requests*

Client ID: 558 INDIANTOWN COMPANY, INC.

Engagement GEN General

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
ALL Staff	11/30/04	BX	0.00	11.82			11.82	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	11.82	0.00	0.00	11.82	
<i>Work Code 909 FAXES</i>								
ALL Staff	11/30/04	BX	0.00	30.00			30.00	
<i>Work Code 909 FAXES Total:</i>			0.00	30.00	0.00	0.00	30.00	
<i>Work Code 2400 RATE CASE ADMIN-CLIENT CONFERENCE</i>								
RCN NIXON	11/29/04	BT	0.75	135.00			135.00	<i>Reason: Attorney Staff Rec. + E-mail to Client.</i>
<i>Work Code 2400 RATE CASE ADMIN-CLIENT C</i>			0.75	135.00	0.00	0.00	135.00	Rate: 180.00
<i>Work Code 2401 RATE CASE ADMIN-ATTORNEY CONFERENCE</i>								
RCN NIXON	11/29/04	BT	1.25	225.00			225.00	<i>Review Customer Comp. w. Cronin</i>
<i>Work Code 2407 RATE CASE ADMIN-ATTORNEY</i>			1.25	225.00	0.00	0.00	225.00	Rate: 180.00
<i>Work Code 2500 RATE CASE-REVIEW/ANSWER INTERVIEW</i>								
PED DeCHARIO	11/10/04	BT	8.00	960.00			960.00	<i>Staff Do</i>
<i>PED DeCHARIO</i>			11/11/04	BT	8.00	960.00	960.00	Rate: 120.00
<i>PED DeCHARIO</i>			11/18/04	BT	3.00	360.00	360.00	Rate: 120.00
<i>Work Code 2500 RATE CASE-REVIEW/ANSWER</i>			19.00	2,280.00	0.00	0.00	2,280.00	Rate: 120.00
<i>Work Code 2507 RATE CASE-REVIEW/COMPILE DOCUMENTS</i>								
RCN NIXON	11/11/04	BT	1.50	270.00			270.00	<i>Staff Doc. Requests</i>
<i>PED DeCHARIO</i>			11/18/04	BT	1.50	180.00	180.00	Rate: 180.00
<i>Work Code 2501 RATE CASE-REVIEW/COMPILE</i>			3.00	450.00	0.00	0.00	450.00	Rate: 120.00
<i>Work Code 2510 RATE CASE-REVIEW/ANSWER STATEMENTS</i>								
RCN NIXON	11/18/04	BT	1.00	180.00			180.00	<i>Staff Doc. Requests</i>
<i>Work Code 2510 RATE CASE-REVIEW/ANSWER</i>			1.00	180.00	0.00	0.00	180.00	Rate: 180.00
<i>Work Code 2550 RATE CASE-REVIEW/RESPOND STATEMENTS</i>								
RCN NIXON	11/29/04	BT	1.50	270.00			270.00	<i>Staff Doc. Requests</i>
<i>Work Code 2550 RATE CASE-REVIEW/RESPOND</i>			1.50	270.00	0.00	0.00	270.00	Rate: 180.00
<i>Work Code PROG Progress Billing</i>								
ALL Staff	11/05/04	BI			6,043.19		-6,043.19	41708 P
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	6,043.19	0.00	-6,043.19	
<b>Client 558 Total:</b>			<b>555.00</b>	<b>74,622.62</b>	<b>67,701.60</b>	<b>-3,320.60</b>	<b>3,600.32</b>	

Indiantown **Company**, Inc.  
 David B. Erwin, Attorney  
 Docket No. 040450-WS

Billed Fees and Expenses

	Invoice Date	Fees	Expenses	Total
May 2004	06/01/04	\$ 513.00	\$ 0.00	\$ 513.00
<b>June 2004</b>	07/01/04	\$ 40.50	\$ 0.00	\$ 40.50
<b>July 2004</b>	08/01/04	\$ 891.00	\$ 0.83	\$ 891.83
August 2004	09/01/04	\$ 1,066.50	\$ 34.65	\$ 1,101.15
September 2004	10/04/04	\$ 189.00	\$ 1.38	\$ 190.38
October 2004	10/31/04	\$ 337.50	\$ 4.80	\$ 342.30
November 2004	12/21/04	\$ 972.00	\$ 152.42	\$ 1,124.42
<b>December 2004</b>	12/21/04	\$ 1,093.50	\$ 17.40	\$ 1,110.90
<b>Total Billed Fees and Expenses</b>		\$ 5,103.00	\$ 211.48	\$ 5,314.48
<b>NOTE:</b> Fees billed at \$135.00/hr. Copies billed at \$0.15/pg.				

Estimate to Complete

Travel expenses to attend Customer Meeting	\$ 650.00
Fees for attendance at Customer Meeting, including travel time, approximately 20 hours.	\$ 2,700.00
Assist in reviewing and responding to Staff audit and discovery,	
Meet with staff in Indiantown, 20 hours	\$ 2,700.00
Review Staff Recommendation and discuss with client, 4 hours	\$ 540.00
Meet with staff in Tallahassee, preceded by meeting with client, 10 hours	\$ 1,350.00
Prepare for and attend Agenda Conference, 8 hours	\$ 1,080.00
Review <b>final</b> order, and discuss with client, 4 hours	\$ 540.00
<b>Total Estimate to Complete</b>	<b>\$12,800.00</b>

<b>Approximate Total Anticipated Rate Case Expense</b>	<b>\$18,000.00</b>
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**INVOICE**

Indiantown Company  
November 1 - December 21, 2004

Billing Date: 12/21/04

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Rate

<u>Date</u>	<u>Activity</u>	<u>Time</u>
11/02	Review maps from Company (we still need sanitary <b>survey</b> to correct deficiencies cited); calls to J. Hewitt and M. A. Holt <b>about need</b> for sanitary survey; draft cover letter; file maps <b>at PSC.</b>	1.2
11/22	Called by PSC's <b>Bart</b> Fletcher and Ralph Jaeger with <b>recommendations</b> for "Rate Case Synopsis." Also discussed timetable for notices.	.3
	Revise "Rate Case Synopsis" to incorporate recommendations; proof Synopsis; draft cover letter; file <b>at PSC.</b>	.9
11/23	Work on draft of Notices (three to be combined: initial, customer meeting and <b>interim</b> rates); <b>discussion</b> of <b>notices with Tricia</b> Merchant (Q. - Should company <b>use</b> utility numbers per books <b>as</b> adjusted, or <b>just</b> per books?).	2.0
	Revise and recopy "Rate <b>Case</b> Synopsis" (left out interim wastewater rate schedule, which no one noticed in review).	No Charge
11/24	Refile and mail "Rate <b>Case</b> Synopsis," as corrected,	No Charge
	Review Staff Recommendation on interim rates.	.4
	Review Staff Recommendations with Bob Nixon.	.2
	Draft Irrevocable Letter of Credit for use by Company for interim rates; fax to Jeff <b>Leslie.</b>	.5
	<b>Called back by</b> Jeff Leslie (discuss steps to implement interim rates).	.2
11/28	Revise draft of Notices; proof; <b>fax</b> draft to Bart Fletcher, <b>J. Leslie</b> and Bob Nixon.	1.5
12/06	Called by R. Jaeger <b>and B.</b> Fletcher ( <b>discuss</b> revision of Notices to combine into one.	.5
	Revise Notice; proof; fax to <b>PSC</b> and client.	1.6
12/7	Attend PSC Agenda on interim rate request; conference <b>after</b> Agenda with <b>R.</b> Jaeger and B. Fletcher (discuss issue of effective date for tariff and changes to Notice).	1.4
	Prepare tariff sheets for interim rates approved at Agenda; proof.	.8
	Revise Notice; proof; fax to <b>B. Fletcher.</b>	.5
	File interim tariff <b>sheets</b> at PSC; <b>fax</b> to M. A. Holt along with revised notice,	.7
	Called by B. Fletcher (PSC will translate Notice into Spanish).	.2

	Call M. A. Holt re Notice.	.2
12/20	Call M. A. Holt (check <b>status</b> of Notice mailing and Letter of <b>Credit</b> ).	.2
12/21	- Respond to Data Request ( <b>Rate</b> Case expenses).	<u>2.0</u>
	Total	15.3

**Case:** Territory Extension

<u>Date</u>	<u>Activity</u>	<u>Time</u>
11/03	Called by <b>PSC's</b> Tom Walden (need copy of deed mentioned in <b>Attorney</b> Michael Dale's letter).	.2
	Call M. A. Holt ( <b>need</b> copy of <b>deed</b> ).	.2
11/08	Call M. A. Holt (she has found deed, but copy is poor; she will contact <b>M. Dale</b> ).	.2
11/09	Called by <b>M. A. Molt</b> (Dale will send deed directly to me).	.2
11/22	Call M. A. Holt re deed (not received from M. Dale); call J. Leslie; receive fax from M. Dale during conference call with J. Leslie and M. Dale; cover letter and file deed at PSC.	.6
12/02	Call T. Walden (request written confirmation <b>that</b> deed will satisfy PSC requirement contained in ordering paragraph of PSC order).	.3
12/20	Called by T. Walden (memo closing file now filed; can obtain <b>online</b> ).	.2
12/21	Get copy of memo and fax to <b>M. A. Holt</b> .	<u>.2</u>
	Total	2.1

**Case:** Miscellaneous

<u>Date</u>	<u>Activity</u>	<u>Time</u>
12/07	Called by J. Hewitt re developer question about capacity reservation; research rules and <b>tariff</b> . Call J. Hewitt.	.4
	Total	<u>.4</u>

**EXPENSES:**

**Rate Case:**

Copies: (Nov.) 994 @ .15	\$ 149.10
(Dec.) 116 @ .15	\$ 17.40
Postage:	\$ 3.32
Total	\$ 169.82

**SUMMARY:**

Legal Services: 17.8 hours @ \$135/hour	\$2,404.00
Expenses:	\$ 169.82
<b>Grand Total</b>	<b>\$ 2,573.82</b>

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**INVOICE**

Indiantown Company

October 2004

Billing Date: 10/31/04

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Rate

<u>Date</u>	<u>Activity</u>	<u>Time</u>
10/01	Called by Bart Fletcher w/ request that Company grant additional time to act upon interim rates and suspension of final rates.	.2
10/04	Call Jeff Leslie. (Discussed need for grant of additional time.)	.2
	Draft letter to grant additional time, and fax to PSC on 10/04.	.3
10/11	Draft letter to cover filing of <b>map</b> , cited <b>as a</b> deficiency. File <b>at PSC</b> .	.8
10/14	Called by Trish Merchant w/ litany of perceived problems w/ filing, including map.	.3
	Call Jeff Leslie to report on Merchant call.	
	Called by J. <b>Leslie</b> and asked to send maps back <b>to IC</b> . Take <b>to FedEx</b> .	.5
		<u>.5</u>
		Total <b>2.5</b>

Case: Territory Extension

<u>Date</u>	<u>Activity</u>	<u>Time</u>
10/20	Call Tom Walden to see if (or what) we could do to finalize application. (Would filing signed letter from Attorney Dale suffice?) Several calls (left call back) during week. Called back by <b>Tom</b> Walden and told signed letter would probably satisfy PSC order.	.3
10/27	Draft letter to cover signed Dale letter. Mail to PSC.	
		<u>.3</u>
		Total <b>.8</b>

**EXPENSES:**

**Rate Case:**

Copies: 32 @ .15	\$	4.80
Fed Ex	\$	<u>34.95</u>
<b>Total</b>	\$	<b>39.75</b>

**Territory Extension:**

Copies: 21 @ .15	\$	3.15
Postage:	\$	<u>.37</u>
<b>Total</b>	\$	<b>3.52</b>

**Total Expenses \$ 43.27**

\* \* \* \* \*

**SUMMARY:**

<b>Legal Services: 3.3 hours @ \$135/hour</b>	\$	445.50
<b>Expenses:</b>	\$	<u>43.27</u>
<b>Grand Total</b>	\$	<b>488.77</b>

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**INVOICE**  
Indiantown Company  
September 2004

Billing Date: Oct. 4, 2004

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Territory Extension

<u>Date</u>	<u>Activity</u>	<u>Time</u>
9/01	Call Jeff Leslie re need for proof of <b>ownership</b> of W & WW facilities. Call Tom Walden to discuss deed.	.5
9/02	Receive fax of deed purporting to convey ownership to IC. Review.	.5
9/03	Calls to Tom Walden re ownership.	.3
9/08	Call J. Leslie.	.2
9/09	Conference call to J. Leslie & real estate attorney (Michael Dale) re opinion to be rendered by M. Dale.	.2
9/20	Review letter from attorney Dale.	.2
9/23	Calls to T. Walden; fax Dale letter; discuss. Call J. Leslie to advise that Dale letter acceptable to PSC staff.	.5
		<u>2.4</u>

Case: Rate

<u>Date</u>	<u>Activity</u>	<u>Time</u>
9/14	Receive & review deficiency letter & Nixon letter to J. Leslie. Call J. Leslie to discuss deficiency letter.	.3 .2
9/15	Call Bart Fletcher to discuss his request for additional time to address interim rates. Cover letter.	.4
9/17	Called J. Hewitt about map, Discuss possibility of using map filed before. Call Fletcher to discuss possibility of using previously filed map. Call J. Hewitt with Fletcher's requirement that new map be prepared and filed. (Previously filed map not acceptable.) Call Hewitt.	.5
		<u>1.4</u>

**EXPENSES:**

Postage: (Rate Case)	\$	<u>2.38</u>
<b>Total Expenses</b>	\$	<b>1.38</b>

\* \* \* \* \*

**SUMMARY:**

Legal Services: 3.8 hours @ \$135/hour	\$	513.00
Expenses:	\$	<u>1.38</u>
<b>Grand Total</b>	\$	<b>514.38</b>

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**INVOICE**

Indiantown Company  
August 2004

Billing Date: Sept. 1, 2004

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

<u>Date</u>	<u>Case: Rate</u>	<u>Activity</u>	<u>Time</u>
8/13		Review maps received from Mike Abramson.	.3
		Call J. Hewitt to discuss maps (will have to add a legend).	.3
8/16		Review MFR draft from Nixon.	1.5
		Call Nixon to discuss MFRs.	.3
		Draft required affidavit for J. Leslie.	.3
		Proof, edit, revise, and proof Petition, Email final draft to Nixon and Leslie.	1.0
8/17		Call Nixon's office re Fed-ex delivery of MFRs. Call Holt re affidavit and Leslie review of Petition.	.3
		Call Leslie re his review and affidavit.	.2
		Cover letter to County Commission Chair.	.3
		Cover letter, assemble, and prepare for filing of Petition & MFRs.	1.0
8/18		File application at PSC. Call Leslie and Nixon's office to advise that filing was made.	1.0
8/25		Draft of Rate Case Synopsis (using 1999 case as model).	<u>1.4</u>
		Total	7.9

**EXPENSES: (Rate Case only)**

Copies: 231 @ .15	\$	34.65
FAX:	\$	----
FedEx:	\$	----
Postage:	\$	----
Telephone:	\$	----
Total Expenses	\$	34.65

**Case: Temtory Extension**

<b><u>Date</u></b>	<b><u>Activity</u></b>	<b><u>Time</u></b>
8/13	Called by Jeff Leslie re status; call Tom Walden, then J. Leslie.	<u>.3</u>
	Total	.3

\* \* \* \* \* 4 \*

**SUMMARY:**

Legal Services: 8.2 hours @ \$135/hour	\$ 1,107.00
Expenses:	<u>\$ 34.65</u>
Grand Total	\$ 1,141.65

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**INVOICE**  
**Indiantown Company**  
July 2004

Billing Date: August 1,2004

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Territory Extension

<u>Date</u>	<u>Activity</u>	<u>Time</u>
7/07/04	Draft Amendment letter after discussing with J. Leslie and reviewing new territory description and comparing it with original application territory.	1.5
7/08/04	Proof and revise amendment letter; call Tom Walden to request new utility list for notice. When letter not received by fax as promised, went to PSC and obtained list from Walden; prepare Legal Notice; get description and oversized map copied at Office Depot; prepare notice package and send to those on list; prepare affidavit of having provided notice; take notice to P. O.; file amendment letter with PSC; prepare cover letter for filing affidavit of notice and file at PSC; call M. A. Holt to discuss notice to customers and newspaper publications; prepare appropriate notice and take to Post Office to mail to M. A. Holt.	6.0
7/13/04	Cover letter and file original certificate with PSC.	.7
7/30/04	Prepare for and file LFX P & A.	1.0
	Total	9.2

**EXPENSES:**

Copies: 276 @ .15	\$ 41.40
Office Depot copies	\$ 22.52
FAX:	\$ ----
FedEx:	\$ ----
Postage:	\$ 7.21
Telephone:	\$ ----
<b>Total Expenses</b>	<b>\$ 71.13</b>

Case: Rate

<u>Date</u>	<u>Activity</u>	<u>Time</u>
7/08/04	Called by Mike Abramson; obtain copies of current tariff sheets (with approval stamp) at PSC; call Bob Nixon; mail to Nixon.	1.0
7/13/04	Call J. Hewitt re: capacity for filing fee calculations.	.2
	Draft (1 <sup>st</sup> ) of Petition and notate with areas to be reviewed and/or changed by Nixon and Leslie and fax to each.	3.7
7/28/04	Call J. Leslie re: early filing of filing fee with request for extension to file MFRs.	.2
	Call Key Flynn to get approval for early filing fee payment.	.2
	Call B. Nixon to discuss filing date and major issues.	.4
	Draft extension letter.	.3
	File at PSC with check for filing fee.	.6
	Total	<u>6.6</u>

**EXPENSES:**

Copies:	\$	----
FAX:	\$	----
FedEx:	\$	----
Postage:	\$	.83
Telephone:	\$	----
Total Expenses	\$	<u>.83</u>

\* \* \* \* \*

**SUMMARY:**

Legal Services: 15.8 hours @ \$135/hour	\$ 2,133.00
Expenses:	\$ 71.96
Grand Total	<u>\$ 2,204.96</u>

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**INVOICE**

Indiantown Company  
June 2004

Billing Date: July 1,2004

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Rate

<u>Date</u>		<u>Time</u>
06/03	Receive and review test year approval letter and distribute to J. Leslie and R. Nixon.	.3
	Total	<u>.3</u>

Case: Territorial Extension Application

<u>Date</u>	<u>Activity</u>	<u>Time</u>
06/04	Draft cover letter for late filed exhibits Q and P; file at PSC.	1.0
06/09	Called by PSC's R. Redemann (advised of Martin County's intention to protest, since territory sought not in primary urban service district; determine name of Martin County Complainants).	.3
06/10	Call J. Leslie (2 calls).	.3
	Call Martin County's Clyde Doolan.	.2
	Call PSC's Tom Walden (discuss need to or lack of need to re-notice, if application restrictively amended).	.2
06/16	Call back PSC's Adrienne Vining (discuss Martin County objection and IC's intention to eliminate objectionable territory).	.2
06/17	Receive and review Quitclaim deed from J. Leslie regarding WTP and WWTP. Call J. Leslie (out) and M. A. Holt; subsequently discuss w/ J. Leslie.	.3
06/21	Return call to Jeff Leslie re amendment of the application to include only primary urban service district territory.	.2
	Total	<u>2.7</u>

**EXPENSES :**

Copies: 171 @ .15 – Terr. Ext.	\$	25.65
FAX:	\$	---
FedEx:	\$	---
Postage:	\$	3.75
Telephone:	\$	---
<b>Total Expenses</b>	<b>\$</b>	<b>29.40</b>

\* \* \* \* \*

**SUMMARY:**

Legal Services: 3.0 hours @ \$135/hour	\$	405.00
Expenses:	\$	29.40
<b>Grand Total</b>	<b>\$</b>	<b>434.40</b>

**David B. Erwin  
Attorney At Law**

127 Riversink Road  
Crawfordville, Florida 32327

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**INVOICE**  
Indiantown Company  
January – May 2004

Page 1  
Billing Date: June 1,2004

**DESCRIPTION OF LEGAL SERVICES @ \$135/HOUR:**

Case: Pine Grove (new)

<u>Date</u>	<u>Activity</u>	<u>Time</u>
1/21	Review developer agreement; calls from and to Jim Hewitt.	.6
	<b>Total</b>	<u>.6</u>

Case: Application for Extension of Territory

<u>Date</u>	<u>Activity</u>	<u>Time</u>
4/6- 7	Calls from Jeff Leslie; calls to PSC's Rick Redemann; review territory description.	1.0
4/13	Receive and review map of urban service territory, as requested from J. Leslie.	.3
	Call R. Redemann.	.2
4/14	Conference at PSC with R. Redemann to review PSC maps.	1.1
	Call Jeff Leslie.	.3
4/15	To PSC to again check PSC maps and to discuss application and get required list of utilities and agencies to be notified of application.	.8
4/16	Call back J. Leslie.	.2
4/19	Review territory description; download application forms from PSC website.	.5
4/20	Call R. Redemann.	.2
	Call J. Leslie (not available); discuss form with secretary. (Form to be given to J. Leslie with explanations and indications of person responsible for particular items.)	.3
	Call J. Leslie and discuss application.	.6
5/04	Review information from J. Leslie; draft territory description.	.6
5/05	Call Roger Wilburn at Department of Community Affairs (DCA).	.2
5/07	Conference at DCA with R. Wilburn; study Martin County Comprehensive Plan in order to be able to make certification required by application.	2.5

<b>5/10</b>	<b>Called by J. Leslie</b> and discussed need to change legal description of territory sought.	.3
<b>5/11</b>	Prepare application and draft of all exhibits; call J. Leslie to determine filing <b>fee</b> .	3.5
<b>5/12</b>	Proof, finalize, FedEx to J. Leslie for signing of application and affidavit; draft notice for customers and newspaper.	4.2
<b>5/17</b>	Call Mary <b>Ann</b> Holt to check on status of application and <b>date to</b> return for filing <b>to</b> coordinate with timely notice.	.5
<b>5/25</b>	Prepare "Notice" for all listed on PSC to receive notice. Assemble, mail, <b>get</b> affidavit notarized in Crawfordville.	1.2
	Proof, assemble and file application at <b>PSC</b> .	2.0
	Review lease for perc ponds; discuss lease with J. Leslie on <b>5/24/04</b> and <b>Mary Ann Holt on 5/25/04</b> .	.4
	Call J. Hewitt to discuss ownership of facilities other than perc ponds.	<u>.2</u>
	Total	<b>21.1</b>

**EXPENSES (Extension of Territory):**

<b>Copies: 356 @ \$0.15</b>	<b>\$ 53.40</b>
<b>FAX:</b>	<b>\$ ----</b>
<b>FedEx:</b>	<b>\$ 17.91</b>
<b>Postage:</b>	<b>\$ <u>7.67</u></b>
Total Expenses	<b>\$ 78.98</b>

**Case:** Rate Increase Application

<u>Date</u>	<u>Activity</u>	<u>Time</u>
<b>5/10</b>	<b>Conference call</b> (J. Leslie, R. Nixon, D. Erwin) to discuss test year; fax test year letter from previous rate <b>case</b> to R. Nixon.	.3
<b>5/11</b>	Review email <b>from</b> R. Nixon concerning pro forma adjustments for test year letter.	.3
<b>5/13</b>	Prepare test year letter (revise draft from R. Nixon); proof; file <b>at</b> PSC.	1.0
<b>5/24</b>	Call back PSC's Denise Green (discuss additional information needed that was not spelled out <b>in</b> test year letter request); call PSC's Tricia Merchant (discuss what is needed <b>at</b> this point for test year determination, who to provide information to and in what form).	.3
	Call Paul <b>DeChario</b> (Nixon's office) <b>to</b> ask for help in getting required information (why test year is representative, resolve issue of interim rates and test year for such interim rates).	.4
	Call J. Leslie (discuss interim rates and <b>date</b> needed).	.2
<b>5/25</b>	Draft letter to send to PSC's Tricia Merchant and fax <b>to</b> Paul <b>DeChario</b> <b>for</b> input.	.5
	Revise letter to be sent <b>to</b> T. Merchant <b>after</b> receiving suggestions from	

P. DeChario; fax draft to T. Merchant.	.3
Receive word from PSC's Denise Green that letter to T. Merchant -is in fact what she seeks; send final letter to T. Merchant.	<u>.3</u>
Total	3.8

\* \* \* \* \*

**SUMMARY:**

Legal Services: 25.5 hours @ \$135/hour	\$3,442.50
Expenses:	<u>\$ 78.98</u>
Grand Total	\$3,521.48

indiantown Company, Inc.

**FPSC Docket No. 040450-WS**

Response to FPSC staffs **first data** request (December **9, 2004**)

item D 19

**The** December 31, 2003 balance in Account 281 (deferred income **tax** credits) reflects the tax **impacts** of the Job Creation and Worker Assistance Act of 2002, **and** the Jobs and Growth Tax **Relief** Reconciliation Act **of** 2003.

Indiantown Company, Inc.  
 FPSC Docket No. 040450-WS  
 Response to FPSC staffs first data request (December 9,2004)

Item **D** 20

The December 31, 2003 MMFR balance in Account 281 (deferred income tax credits) reflects the following tax impacts of the Job Creation and Worker Assistance Act of 2002 , and the **Jobs** and Growth Tax **Relief** Reconciliation Act of 2003.

Water	2001	2002	2003	Proformal	Total
Cost of 2001 additions	41,750				41,750
Cost of 2002 additions		13,600			13,601
<b>Cost of</b> 2003 additions			24,679		24,679
<b>Cost of</b> 2003 pro forma adjustments				37,603	37,603
	<u>41,750</u>	<u>13,600</u>	<u>24,679</u>	<u>37,603</u>	<u>117,633</u>
Sec 168(k) 30% depreciation	12,525	<b>4,080</b>			16,605
Sec 168(k) 50% depreciation (Note 1)			9,706		9,706
Sec 168(k) 50% depreciation (Note 2)				3,000	3,000
					<u>29,311</u>
Effective federal and state corporation tax rate					<u>0.3763</u>
Deferred JCWNJGTRRA tax					<u>11,030</u>

Wastewater	2001	2002	2003	Proforma)	Total
Cost of 2001 additions	39,731				39,731
Cost of 2002 additions		47,645			47,645
Cost of 2003 additions			17,945		17,945
Cost of 2003 <b>pro</b> forma adjustments				179,781	179,781
	<u>39,731</u>	<u>47,645</u>	<u>17,945</u>	<u>179,781</u>	<u>285,102</u>
Sec 168(k) 30% depreciation	<b>11,919</b>	14,294			26,213
Sec 168(k) 50% depreciation (Note 1)			8,973		8,973
Sec 168(k) 50% depreciation (Note 2)				14,000	14,000
					<u>49, <b>186</b></u>
Effective federal and state corporation tax rate					<u>0.3763</u>
Deferred JCWNJGTRRA <b>tax</b>					<u>18,509</u>

Note 1: The 2001 - 2003 plant additions contain several assets that do not **qualify** for the JCWNJGTRRA accelerated depreciation.

Note 2: The pro forma additions reflect items that may not be completed prior to the December 31, 2004 deadline for the additional depreciation.

Indiantown Company, Inc.

**FPSC Docket No. 040450-WS**

Response to FPSC ~~staff's first data request~~ (December 9, 2004)

**Item D 21**

The December 31, 2003 MMFR balance in Account 281 (deferred income ~~tax~~ credits) reflects the tax impacts of the **J**ob Creation and Worker Assistance **A**ct of 2002 , and the Jobs and Growth Tax Relief Reconciliation Act of 2003. No additional adjustments should ~~be~~ required.

**Water Gallonage overcharged at Marina 2003**

	<b>Marina Main Acct 93-3670</b>			<b>Marina camp site &amp; Dock 93-3680 3-3810</b>			<b>Marina Slips Gallons Overcharged</b>	<b>Total Marina overcharged Gallons</b>
	<b>Usage Reading</b>	<b>Units Used</b>	<b>Gallons overpaid</b>	<b>Gallons Used</b>	<b>Overpaid gallons</b>			
<b>Jan-03</b>	<b>440</b>	<b>44</b>	<b>396</b>	<b>12</b>	<b>384</b>		<b>261</b>	<b>645</b>
<b>Feb-03</b>	<b>656</b>	<b>66</b>	<b>590</b>	<b>9</b>	<b>581</b>		<b>180</b>	<b>761</b>
<b>Mar-03</b>	<b>208</b>	<b>21</b>	<b>187</b>	<b>13</b>	<b>174</b>		<b>245</b>	<b>419</b>
<b>Apr-03</b>	<b>438</b>	<b>44</b>	<b>394</b>	<b>15</b>	<b>379</b>		<b>142</b>	<b>521</b>
<b>May-03</b>	<b>330</b>	<b>33</b>	<b>297</b>	<b>24</b>	<b>273</b>		<b>204</b>	<b>477</b>
<b>Jun-03</b>	<b>291</b>	<b>29</b>	<b>262</b>	<b>18</b>	<b>244</b>		<b>52</b>	<b>296</b>
<b>Jul-03</b>	<b>238</b>	<b>24</b>	<b>214</b>	<b>10</b>	<b>204</b>		<b>1</b>	<b>205</b>
<b>Aug-03</b>	<b>292</b>	<b>29</b>	<b>263</b>	<b>6</b>	<b>257</b>		<b>13</b>	<b>270</b>
<b>Sep-03</b>	<b>298</b>	<b>30</b>	<b>268</b>	<b>6</b>	<b>262</b>		<b>14</b>	<b>276</b>
<b>Oct-03</b>	<b>271</b>	<b>27</b>	<b>244</b>	<b>9</b>	<b>235</b>		<b>-3</b>	<b>232</b>
<b>Nov-03</b>	<b>276</b>	<b>28</b>	<b>248</b>	<b>14</b>	<b>234</b>		<b>25</b>	<b>259</b>
<b>Dec-03</b>	<b>133</b>	<b>13</b>	<b>120</b>	<b>9</b>	<b>111</b>		<b>22</b>	<b>133</b>
<b>Total</b>	<b>3,871</b>	<b>388</b>	<b>3,403</b>	<b>145</b>	<b>3,338</b>		<b>1156</b>	<b>4494</b>

All meters are standard 3/4" meters

Wastewater Gallonage **overcharged** at Marina 2003

	Meter 93-3670 Usage Reading	Units Used	Gallons overpaid	Meter 93-3671 3-3810 Gallons Used	Overpaid gallons
Jan-03	440	44	396	12	384
Feb-03	656	66	590	9	581
Mar-03	208	21	187	13	174
Apt-03	438	44	394	15	379
May-03	330	33	297	24	273
Jun-03	291	29	262	18	244
Jul-03	238	24	214	10	204
Aug-03	292	29	263	6	257
<b>Sep-03</b>	298	30	268	6	262
Oct-03	271	27	244	9	235
Nov-03	276	28	248	14	234
Dec-03	133	13	120	9	111
<b>Total</b>	<b>3,871</b>	<b>388</b>	<b>3,483</b>	<b>145</b>	<b>3,338</b>

*Note: The reason Sewer gallons are Lower is the the Marina Slift are water only.*

<i>Meter #</i>	Jan-03 usage	Feb-03 usage	Mar-03 usage	Apr-03 usage	May-03 usage	Jun-03 usage	Jul-03 usage	Aug-03 usage	Sep-03 usage	Oct-03 usage	Nov-03 usage	Dec-03 usage	Total
3-3660 reading	313	239	<b>349</b>	<b>229</b>	<b>269</b>	<b>82</b>	123	33	37	33	74	<b>78</b>	1859
<b>Usage</b>	<b>31</b>	<b>24</b>	<b>35</b>	<b>23</b>	<b>27</b>	<b>8</b>	<b>12</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>185</b>
Overage	282	215	314	206	<b>242</b>	74	111	30	33	30	67	70	1674
3-3710	0	3	1	1	1	3	1	2	2	1	0	1	16
3-3720	█	1	2	2	2	1	0	1	1	█	0	█	13
3-3800	2	1	2	0	1	1	1	2	2	1	2	2	17
93-3700	2	6	4	<b>3</b>	<b>4</b>	1	87	0	<b>1</b>	<b>4</b>	2	5	119
3-3770	0	1	0	█	2	2	2	1	1	0	0	0	10
3-3664	1	1	█	1	1	0	0	1	0	█	0	2	9
3-3663	2	█	3	3	8	0	0	0	0	0	1	0	18
3-3662	█	1	█	0	2	0	3	2	1	0	6	1	18
3-366 █	1	1	0	5	3	4	6	1	2	█	6	4	34
3-3790	█	1	0	0	0	1	1	0	0	1	0	1	6
3-3780	0	3	9	█	1	█	2	1	1	1	1	1	22
3-3760	1	1	1	1	1	1	1	1	1	11	20	21	61
3-3750	0	0	0	0	0	0	0	0	0	0	0	0	0
3-3740	1	1	0	█	1	0	0	1	█	1	0	1	8
3-3730	2	8	45	<b>37</b>	2	0	0	0	1	0	0	█	96
200-9368	6	5	0	8	9	7	6	4	5	10	4	7	71
Total slips	21	35	69	64	38	22	110	17	19	33	42	<b>48</b>	<b>518</b>
Overage from <b>above</b>	282	215	314	206	242	74	111	30	33	30	67	70	1674
<b>Less Slips</b>	21	35	69	64	<b>38</b>	22	<b>110</b>	17	19	33	42	48	<b>518</b>
Gallons Overcharged	261	<b>180</b>	245	142	204	52	1	13	14	-3	25	22	1156

**Item F-25**

Number of **customers** as of **Nov. 30, 2004**

Water	<b>1844</b>
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Wastewater	1755
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**First data request**  
**Items F 26 and 27**

Item 26 Oakview is a 42 residential unit development  
in 2004 **8** units were **sold**

Pine **grove is** a 99 single family home planned unit development  
which **as Dec.31, 2004 does** not have approved permitting from  
Martin county.

Item 27 No new projects have **been** platted for 2005

Indiantown Company, Inc.  
 FPSC Docket No. 040450-WS  
 Response to FPSC staff's first data request (December 9, 2004)

Item G 28

Account 271 (Contributions in aid of construction) reflects the amount of money, services or property received by Indiantown Company, which is utilized to offset the acquisition, improvement or construction of the utility plant. **This** account also includes payments received from customers and developers that was utilized to offset the federal and state tax effect of taxable contributions in aid of construction. **The** amortization of the contributed taxes and the amortization of the CIAC are both recorded in Account 403 (Amortization of Contributions in Aid of Construction) in accordance with **FPSC** Order No. 23541, issued October 1, 1990.

The books and records reflect the following corporation income tax received from customers and developers:

	<u>Water</u>	<u>Wastewater</u>	
1993 Developers agreement	65,400.00	43,600.00	Account 271.0001
1994 Connection charges	27,821.60	11,141.80	Account 271.0000
1995 Connection charges	5,050.20	1,703.54	Account 271.0000
	<u>98,271.80</u>	<u>56,445.34</u>	
Life of the related assets (years)	<u>29</u>	<u>23</u>	Per Docket No. 990939-WS
Annual amortization of tax	<u>3,389</u>	<u>2,454</u>	Per Docket No. 990939-WS

Account 272 (Accumulated amortization of contributions in aid of construction) currently reflects the cumulative amortization of CIAC and the CIAC gross up tax.

The amortization of the contributed taxes and the amortization of the CIAC are both recorded in Account 403 (Amortization of Contributions in Aid of Construction).

The following schedule reflects the actual amortization of the CIAC tax through December 31, 1999, and the proforma calculation thereafter based upon the asset useful lives approved in the last rate case.

Account 272 - Debit (Credit)	<u>Water</u>			<u>Wastewater</u>		
	<u>CIAC</u>	<u>CIAC tax</u>	<u>Total</u>	<u>CIAC</u>	<u>CIAC tax</u>	<u>Total</u>
1995 Amortization of CIAC tax		3,958			2,138	
1996 Amortization of CIAC tax		3,342			2,862	
1997 Amortization of CIAC tax		4,151			2,850	
1998 Amortization of CIAC tax		3,389			2,454	
1999 Amortization of CIAC tax		3,389			2,454	
2000 Amortization of CIAC tax		3,389			2,454	
2001 Amortization of CIAC tax		3,389			2,454	
2002 Amortization of CIAC tax		3,389			2,454	
Balance - December 31, 2002	654,440	28,396	682,836	862,835	20,120	882,955
2003 Amortization of CIAC tax		3,389	3,389		2,454	2,454
2003 Amortization of CIAC	44,451		44,451	69,079		69,079
Balance - December 31, 2003	698,891	31,785	730,676	931,914	22,574	954,488
2003 MMFR Adjustments	-43,080		-43,080	-74,913		-74,913
Adjusted MMFR balance	<u>655,811</u>	<u>31,785</u>	<u>687,596</u>	<u>857,001</u>	<u>22,574</u>	<u>879,575</u>

*See Schedules A-14 + A-13 which show gross-up as a component of CIAC + Accum. Amortization.* Item G 28

Indiantown Company, Inc.  
FPSC Docket **No. 040450-WS**  
Response to FPSC staffs first data request (December 9,2004)

**Item G 29**

Account **271** (Contributions in aid of construction) reflects the amount of money, services or property **received** by Indiantown Company, which **is** utilized to offset the acquisition, improvement or construction of the utility plant. This account also includes payments received from customers and developers that **was** utilized to *offset* the federal **and** state tax effect of taxable contributions in **aid** of construction. The amortization **of** the contributed taxes and the amortization of the **CIAC are** both recorded in Account 403 (Amortization of Contributions in Aid of Construction).

**Item H-30 and H 31**

There **are** no connect fees or reconnect **fees** in wastewater because **we** have always credit any connect or reconnect **fees to water since it is** the water **meter** that **gets** disconnected.

**The** same for penalties we have always charged penalties to water.  
We now have a **new** policy of charging late payment penalties **50150** water and **wastewater**.

*Indiantown*

OPTION AND  
LEASE AGREEMENT

This Agreement made this 27th day of January, 1998 1997,  
between Indiantown Company, Inc., whose address is  
PO Box 397 Indiantown, FL 34956-0397  
hereinafter designated LESSOR and BELLSOUTH MOBILITY INC., whose  
address is 5201 Congress Avenue, Boca Raton, Florida 33487,  
hereinafter designated TENANT,

RECITALS :

LESSOR is the owner of certain real property and located at  
15851 SW Farm Road Indiantown, Florida 34956, Martin County, State  
of Florida, and TENANT desires to obtain an Option to lease a  
portion of said real property containing approximately 9,000  
square feet with a twenty foot (20') wide right of way for access  
thereto (said leased parcel and right of way hereinafter called  
"property"). The property is more specifically described in and  
substantially shown outlined in red on Exhibit "A" attached hereto  
and made a part hereof.

NOW, THEREFORE, in consideration of a sum of FIVE HUNDRED  
Dollars (\$500.00), (hereinafter referred to as "Option Money"), to  
be paid by TENANT to LESSOR, which TENANT will provide upon its  
execution of this Agreement, the LESSOR hereby grants to TENANT  
the right and Option to lease said portion of said real property,  
including a right of way for access thereto, for the term and in  
accordance with the covenants and conditions set forth herein.

The Option may be exercised at any time within twelve (12)  
months from final execution of this Agreement by LESSOR.

At TENANT's election, and upon TENANT's prior written  
notification to LESSOR, the time during which the Option may be  
exercised may be further extended for one (1) additional period of  
six (6) months, with an additional payment of ONE THOUSAND  
Dollars (\$1,000.00) by TENANT to LESSOR for the Option period so  
extended. The time during which the Option may be exercised may  
be further extended by mutual agreement in writing. If during  
said Option period or during the term of the Lease, the Option is  
exercised and the LESSOR decides to subdivide, sell or change the  
status of the Property or property contiguous thereto, LESSOR  
shall immediately notify TENANT in writing so that TENANT may take  
steps necessary to protect TENANT's interest in the Property.

LESSOR covenants that LESSOR is seized of good and sufficient  
title and interest to the Property and has full authority to enter  
into and execute this Agreement. LESSOR further covenants that

*Note: BellSouth Mobility, Inc. is a non related party.*

there are no other liens, judgments or impediments of title on the Property.

This Option may not be sold, assigned or transferred at any time except with prior written notice to TENANT's principal, affiliates or subsidiaries of its principal or to any company upon which TENANT is merged or consolidated. As to other parties, this Option may not be sold, assigned or transferred without the written consent of the LESSOR, such consent not to be unreasonably withheld.

Should TENANT fail to exercise this Option or any extension thereof within the time herein limited, all rights and privileges granted hereunder shall be deemed completely surrendered, this Option terminated, and LESSOR shall retain all money paid for the Option, and no additional money shall be payable by either party to the other.

The LESSOR shall permit TENANT during the Option Period free ingress and egress to the Property to conduct such surveys, structural strength analysis, subsurface borings, and other activities of similar nature, as TENANT may deem necessary, at the sole cost of TENANT. In addition, TENANT shall have the right to file any applications for certificates, permits and other approvals that may be required by any federal, state or local authorities at the sole cost of TENANT. LESSOR agrees to cooperate with TENANT in its efforts to obtain such approvals and sign such papers as may be required to file applications with the appropriate authorities.

Notice of the exercise of the Option shall be given by TENANT to the LESSOR, in writing by certified mail, return receipt requested. Notice shall be deemed effective on the date it is posted. On the date of such notice, the following Agreement shall take effect:

#### LEASE AGREEMENT

1. LESSOR hereby leases to TENANT that certain parcel of real property ("Property") containing approximately 9,000 square feet, situated at 15851 SW Farm Road Indiantown, Florida 34956, Martin County, State of Florida, together with the nonexclusive right for ingress and egress, seven (7) days a week, twenty-four (24) hours a day, on foot or motor vehicle, including truck, and for the installation and maintenance of utility wires, cables, conduits and pipes over, under or along a twenty (20') wide right of way extending from the nearest public right of way namely SW Farm Road, to the leased parcel, said leased parcel and right of way for access being substantially as described herein on Exhibit

"A" attached hereto and made a part hereof. Said leased parcel and right of way for access shall be hereinafter referred to as "property". LESSOR shall cooperate with TENANT in TENANT'S effort to obtain-utility services along said right of way by signing such documents or easements as may be required by said utility companies. In the event any public utility is unable to use the aforementioned right of way, the LESSOR hereby agrees to grant an alternative right of way or utility easement either to the TENANT or to the public utility at no cost to the TENANT.

2. LESSOR also hereby grants to TENANT the right to Survey said Property, and the legal description on said survey shall then become Exhibit "B" , which shall be attached hereto and made a part hereof, and shall control in the event of discrepancies between it and Exhibit "A". LESSOR grants TENANT the right to take measurements, make calculations, and to note other structures, setbacks, uses, or other information as deemed by TENANT to be relevant and pertinent, as such information relates to LESSOR'S real property, leased or otherwise abutting or surrounding the property. Cost for such survey work shall be borne by the TENANT.

3. This Agreement shall be for an initial term of five (5) years beginning on the date the Option is exercised by TENANT at an annual rental of Twelve THOUSAND Dollars (\$12,000.00), to be paid in equal monthly installments on the first day of the month, in advance to Indiantown Company, Inc. or to such other person, firm or place as the LESSOR may, from time to time, designate in writing at least thirty (30) days in advance of any rental payment date. *In addition to rental fee LESSOR shall have the right to place two antenna arrays at the level between 170' and 180' and related ground equipment not to exceed 300 sq. ft. of ground space.*

4. TENANT shall have the option to extend this lease for four (4) additional five (5) year terms, and such extensions shall automatically occur unless TENANT gives LESSOR written notice of its intention not to extend this Lease Agreement at least six (6) months prior to the end of the current term.

5. The annual rental shall be increased by 3 percent each year over the previous years rental.

6. TENANT shall use the Property for the purpose of constructing, maintaining and operating a Communications Facility and uses incidental thereto, consisting of a building or buildings as necessary now or in the future to shelter telecommunications equipment and related office space, a free standing monopole or

three sided antenna structure of sufficient height now or in the future to meet TENANT's telecommunication needs and all necessary connecting appurtenances. TENANT may at its discretion modify its antenna structure or building (s). A security fence consisting of chain link construction or similar but comparable construction may at the option of the TENANT be placed around the perimeter of the property (not including the access easement). All improvements shall be at TENANT's expense. TENANT will maintain the Property in a reasonable condition. It is understood and agreed that TENANT's ability to use the property is contingent upon its obtaining, after the execution date of this Agreement, all of the certificates, permits and other approvals that may be required by any federal, state or local authorities. LESSOR shall cooperate with TENANT in its effort to obtain such approvals and shall take no action which would adversely affect the status of the Property with respect to the proposed use thereof by TENANT. Notwithstanding any other termination rights available to TENANT under this Agreement, TENANT, at its sole and absolute discretion, shall have the right to terminate this Agreement with ninety (90) days prior written notice to LESSOR and a lump sum payment to LESSOR in an amount equal to six months rental at the rate in effect at the time of termination. Notice of the TENANT's exercise of its right to terminate shall be given to LESSOR in writing by certified mail, return receipt requested, and shall be effective upon receipt of such notice by the LESSOR as evidenced by the return receipt. All rentals paid to said termination date shall be retained by the LESSOR. Upon such termination, this Agreement shall become null and void and all the parties shall have no further obligations, including the payment of money, to each other.

7. TENANT shall indemnify and hold LESSOR harmless against any claims of liability or loss from personal injury or property damage resulting from or arising out of the use and occupancy of the Property by the TENANT, its servants or agents, excepting, however, such claims or damages as may be due to or caused by the acts of the LESSOR, or its servants or agents.

8. LESSOR agrees that TENANT may self-insure against any loss or damage which could be covered by a commercial general public liability insurance policy. LESSOR to be named as additional Insured.

9. TENANT shall be responsible for making any necessary returns for and paying any and all property taxes separately levied or assessed against its improvements on the Property. TENANT shall reimburse LESSOR as additional rent for any increase in real estate taxes levied against the Property which are directly attributable to the improvements constructed by TENANT

and are not separately levied or assessed against TENANT'S improvements by the taxing authorities.

10. TENANT upon termination of this Agreement, shall, within a reasonable period, remove its personal property and fixtures and restore the property to its original above grade condition, reasonable wear and tear excepted. At LESSOR'S option when this Agreement is terminated and upon LESSOR'S advance written notice to TENANT, TENANT will leave the foundation and security fence to become property of LESSOR. If such time for removal causes TENANT to remain on the Property after the termination of this Agreement, TENANT shall pay rent at the then existing monthly rate or on the existing monthly pro-rata basis if based upon a longer payment term, until such time as the removal of personal property and fixtures are completed.

11. Should the LESSOR, at any time during the term of this Agreement, decide to sell all or any part of his real property which includes the parcel of property leased by TENANT herein and/or the right of way thereto to a purchaser other than TENANT such sale shall be under and subject to this Agreement and TENANT'S rights hereunder. LESSOR agrees not to sell, lease or use any other areas of the larger parcel upon which the Property is situated for the placement of other communications facilities if, in TENANT'S sole judgment, such installation would interfere with the facilities in use by TENANT.

12. LESSOR covenants that TENANT, on paying the rent and performing the covenants shall peaceably and quietly have, hold and enjoy the Property.

13. LESSOR covenants that LESSOR is seized of good and sufficient title and interest to the real Property and has full authority to enter into and execute this Agreement. LESSOR further covenants that there are no other liens, judgments or impediments of title on the Property.

14. It is agreed and understood that this Agreement contains all agreements, promises and understandings between the LESSOR and TENANT and that no verbal or oral agreements, promises or understandings shall be binding upon either the LESSOR or TENANT in any dispute, controversy or proceeding at law, and any addition, variation or modification to this Agreement shall be void and ineffective unless made in writing and signed by the parties.

15. This Lease Agreement and the performance thereof shall be governed, interpreted, construed and regulated by the laws of the State of Florida.

16. This Lease may not be sold, assigned or transferred at any time except to TENANT's principal, affiliates or subsidiaries of its principal or to any company upon which TENANT is merged or consolidated. As to other parties, this Lease may not be sold, assigned or transferred without the written consent of the LESSOR, such consent not to be unreasonably withheld. Notwithstanding the above, TENANT may permit other parties to collocate on the Property, with no obligation to LESSOR, as long as the Agreement is in effect.

17. All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested, addressed as follows (or any other address that the party to be notified may have designated to the sender by like notice):

LESSOR: Indiantown Company, Inc.  
PO Box 397  
Indiantown, FL 34956-0397

TENANT: BellSouth Mobility Inc.  
5201 Congress Avenue  
Boca Raton, FL 33487  
Attn.: Network Real Estate Manager

18. This Agreement shall extend to and bind the heirs, personal representatives, successors and assigns of the parties hereto.

19. At LESSOR's option, this Lease shall be subordinate to any mortgage by LESSOR which from time to time may encumber all or part of the Property, provided, however, every such mortgage shall recognize the validity of this Agreement in the event of a foreclosure of LESSOR's interest and also TENANT's right to remain in occupancy of and have access to the Property as long as TENANT is not in default of this Agreement. TENANT shall execute whatever instruments may reasonably be required to evidence this subordination clause. In the event the Property is encumbered by a mortgage, the LESSOR, no later than thirty (30) days after this lease is exercised, shall have obtained and furnished to TENANT a Non-Disturbance instrument in recordable form for each such mortgage.

20. If the whole of the Property or such portion thereof as will make the Property unusable for the purposes herein leased, are condemned by any legally constituted authority for any public use or purpose, then in either of said events the term hereby granted shall cease from the time when possession thereof is taken by public authorities, and rental shall be accounted for as between LESSOR and TENANT as of that date. Any lesser condemnation shall in no way affect the respective rights and

obligations of LESSOR and TENANT hereunder. Nothing in this provision shall be construed to limit or affect TENANT's right to an award of compensation of any eminent domain proceeding for the taking of TENANT's leasehold interest hereunder.

21. LESSOR and TENANT agree that this Option and Lease Agreement will be forwarded for recording or filing in the appropriate office of the County of Martin, and LESSOR and TENANT agree to take such actions as may be necessary to permit such recording or filing. TENANT, at TENANT's option and expense, may obtain title insurance on the space leased herein. LESSOR, shall cooperate with TENANT's efforts to obtain such title insurance policy by executing documents or, at TENANT'S expense, obtaining requested documentation as required by the title insurance company. If title is found to be defective, LESSOR shall use diligent effort to cure the defects in title. At TENANT's option, should the LESSOR fail to provide requested documentation within thirty (30) days of TENANT's request, or fail to provide the Non-Disturbance instrument(s) as noted in Paragraph 20 of this Agreement, TENANT may withhold and accrue the monthly rental until such time as the requested document(s) is (are) received, or if title is found to be defective and LESSOR has failed to cure the defects within a reasonable period, TENANT may cancel this Agreement or cure the title defect at LESSOR's expense utilizing the withheld payments.

22. If TENANT defaults in fulfilling any of the covenants of this Agreement and such default shall continue for sixty (60) days after service by LESSOR of written notice upon TENANT specifying the nature of said default, or, if the said default so specified shall be of such a nature that the same cannot be reasonably cured or remedied within such sixty (60) day period, if TENANT shall not in good faith commence the curing or remedying of such default within such sixty (60) day period and shall not thereafter diligently proceed therewith to completion, then in any one or more of such events this Agreement shall terminate and come to an end as fully and completely as if such date were the day herein definitely fixed for the end and expiration of this Agreement and TENANT shall then quit and surrender the Leased Premises to LESSOR as provided herein.

23. In connection with any litigation arising out of this Agreement, the prevailing party, whether LESSOR or TENANT, shall be entitled to recover all reasonable costs incurred including reasonable attorney's fees for services rendered in connection with any enforcement of breach of contract, including appellate proceedings and post judgment proceedings.

24. In accordance with Florida Law, the following statement is hereby made:

**RADON GAS:** Radon is a natural occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon and radon testing may be obtained from your county public health unit.

25. LESSOR shall hold TENANT harmless from and indemnify TENANT against and from any damage, loss, expenses or liability resulting from the discovery by any person of hazardous substance generated, stored, disposed of, or transported to or over Property, as long as such substance was not stored, disposed of, or transported to or over the Property by TENANT, its agents, contractors, employees, or invitees. TENANT will be responsible for any and all damages, losses, and expenses and will indemnify LESSOR against and from any discovery by any persons or such hazardous wastes generated, stored, or disposed of as a result of TENANT's equipment and uses of the aforementioned Property.

26. Sections 26, 26A, 26B and 26C shall apply only in the event that LESSOR exercises his right to place antennas and related telecommunications equipment on and about the tower. LESSOR is responsible for obtaining all necessary Federal, State and local governmental approvals with respect to lessors option to place antennas on TENANT's tower and/or any approvals required due to LESSOR's use of TENANT's tower.

26A. LESSOR, without <sup>Tenant having no</sup> liability of any kind to <sup>LESSOR</sup> TENANT, may commence work only after TENANT has approved all plans and specifications in writing. TENANT's approval shall not be unreasonably withheld or delayed. LESSOR agrees to comply with all of TENANT's requirements, including notifying TENANT at least twenty four (24) hours prior to the commencement of any installation, TENANT shall have the option to approve each and every contractor to be used by LESSOR prior to any installation and/or maintenance that will require access to the tower structure. All necessary electrical and/or grounding work shall be performed by an electrical contractor specifically approved by TENANT. LESSOR shall obtain TENANTS written approval prior to the commencement of any work. LESSOR shall furnish to TENANT a written waiver of the right to file construction liens signed by every person, firm or corporation who will furnish material, supplies or labor in such construction, installation, remodeling, removal and/or additions and will also furnish certificate (s) showing adequate coverage under the Workmen's Compensation Act of



the State of Florida and adequate contractors liability and general liability insurance in limits satisfactory to the TENANT.

26B. TENANT shall provide LESSOR access to the licensed premises upon twenty-four (24) hour advance notice to TENANT by LESSOR.

26C. LESSOR acknowledges and agrees that the continuity of TENANT's services is of paramount importance. LESSOR shall at all times exercise the greatest care and judgment to prevent damage to TENANT's services. LESSOR will cause its engineers to verify by frequency search that its signal will not interfere with the radiating or receiving facilities of TENANT or others using TENANT's property as of the date of execution of this Agreement. In the event interference is encountered, LESSOR will exercise its best efforts to promptly and diligently resolve such problems immediately after notice by TENANT. In the event that such efforts are unsuccessful, the LESSOR shall notify TENANT in writing and TENANT may at its option (1) attempt to resolve said interference problems at a cost approved and reimbursed by LESSOR, or (2) immediately have LESSOR cease and desist use of the tower and within (30) days remove its antennas from TENANT's tower. Interference shall be deemed to be any interference which violates the terms and conditions of transmitter licenses, and/or rules and regulations of the Federal Communications Commission and/or interference of TENANT's use, transmittal, or communications.

27. This Agreement shall be executed in three (3) counterparts, each of which shall be deemed an original, and such counterparts shall constitute but one and the same Agreement.

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IN WITNESS WHEREOF, the parties hereto have set their hands and affixed their respective seals.

LESSOR

Signed, sealed and delivered in the presence of:

Indiantown Company, Inc.

[Signature]  
Witness

[Signature]  
Print Name: Robert M. Post, Jr

Print Name: William E. Galle

Title: President  
Address: 16001 SW Market St  
Indiantown, FL 34956

\_\_\_\_\_  
Witness  
Print Name: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF Martin

The foregoing instrument was acknowledged before me this 28th day of March.

~~On~~ JANUARY ~~Indiantown Company, Inc.~~, a ~~Not~~ Post, Jr ~~Corporation~~, was is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath:

[Signature]  
NOTARY PUBLIC  
Print Name: JOAN SHEVLIN

My Commission Expires:

(Seal)



JOAN J. SHEVLIN  
My Comm Exp. 10/24/2000  
Bonded By Service Ins  
No. CC595681  
 Personally Known  Other I.D.

TENANT

Signed, sealed and delivered  
in the presence of:

*KA* BELLSOUTH MOBILITY INC

Marc Zielinski

Witness

Print Name: MARC ZIELINSKI

Theresa Ferrusi

Witness

Print Name: Theresa Ferrusi

By: [Signature]  
Print Name: DANIEL P. NORMAN

Title: REGIONAL VICE PRESIDENT

STATE OF Florida  
COUNTY OF Martin

The foregoing instrument was acknowledged before me this 10<sup>th</sup> day  
of January, 1997, by Dan Norman  
as Regional V of BELLSOUTH MOBILITY INC, a  
is personally known to me or who has  
produced \_\_\_\_\_ as identification and  
who did (did not) take an oath.

Wendy Bonner

NOTARY PUBLIC

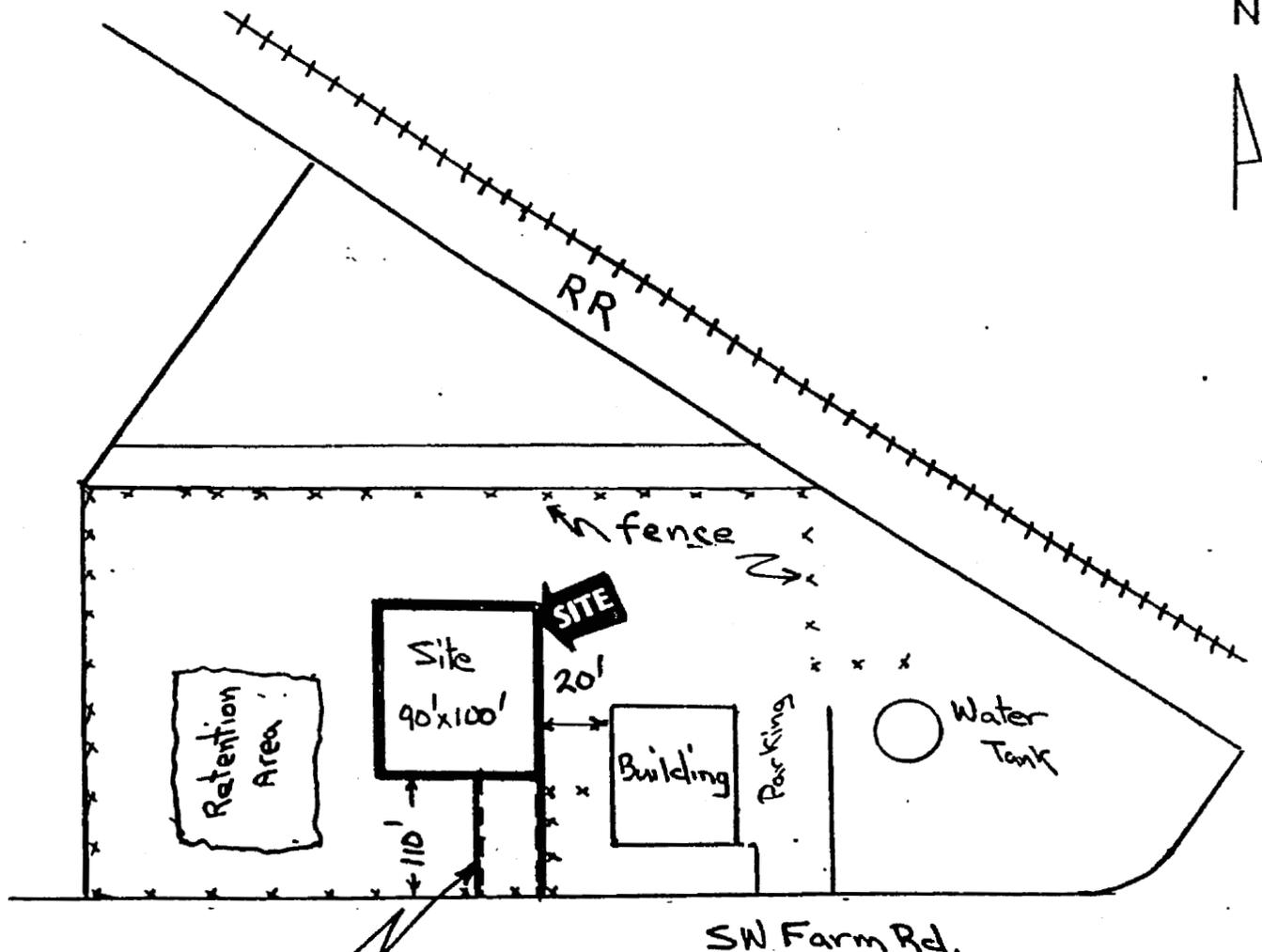
Print Name: Wendy Bonner

My Commission Expires:

(Seal)



Notes:-



Lessor Initials MF

Tenant Initials DPW