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tcrabb@radeylaw.com

July 5, 2022

VIA Electronic Filing to the Office of Commission Clerk
Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Docket No. 20220061-SU - Application for transfer of Wastewater Certificate No. 318-S from BFF Corp. to CSWR-Florida Utility Operating Company, LLC, in Marion County

Dear Commission Clerk:

With this cover letter, CSWR-Florida Utility Operating Company, LLC files a redacted copy of the Wastewater Facility Report, supplementing Exhibit H of its Application. This report is filed in redacted form pursuant to the Request for Confidential Classification filed by CSWR-Florida. A highlighted copy of the report will be hand delivered to the Clerk's office.

Thank you for the opportunity to submit additional information in support of the application.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb

Susan F. Clark

Attorneys for Applicant

CSWR-Florida Utility Operating Company, LLC

cc: Charles J. Rehwinkel, Esq., Office of Public Counsel (rehwinkel.charles@leg.state.fl.us)
Charles deMenzes (charlie@altfo.com)

WASTEWATER FACILITY REPORT

BFF CORP.

LOCATION:

MARION COUNTY, FLORIDA

PREPARED FOR:

Central States Water Resources
500 Northwest Plaza Dr., Suite 500
St. Ann, MO 63074

DATE:

March 2022

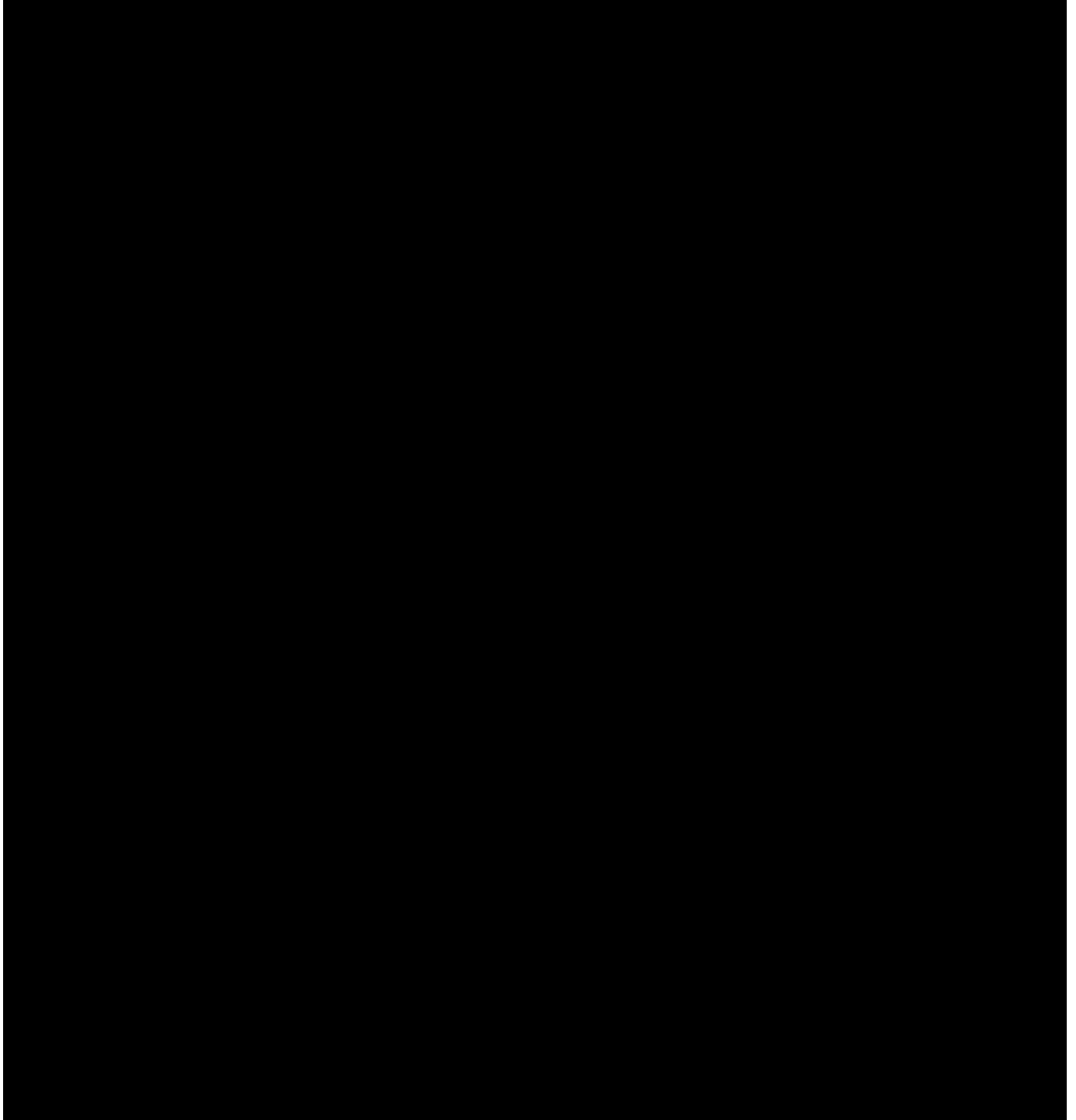


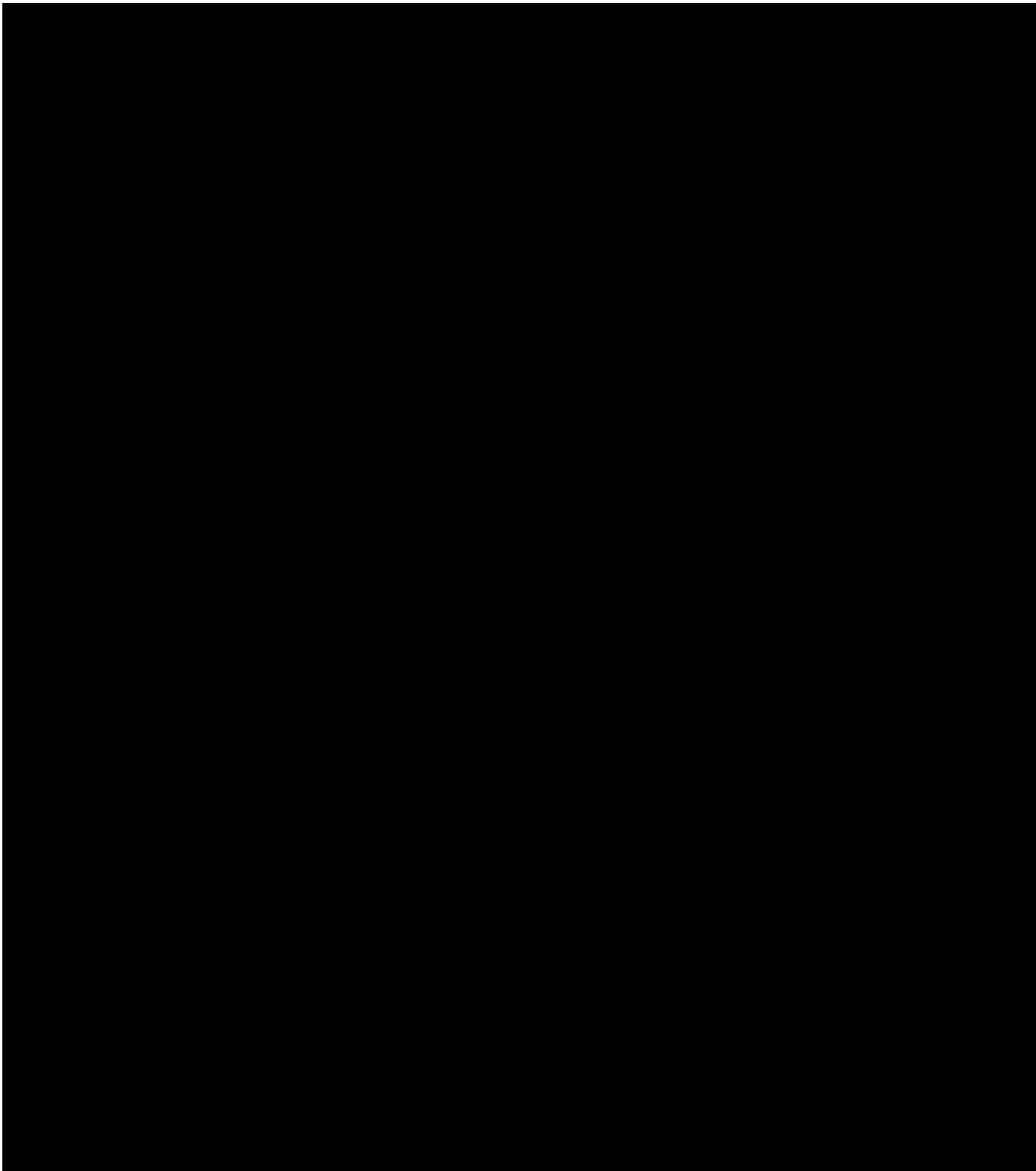
PREPARED BY:

Clearpoint
CONSULTING ENGINEERS, P.A.

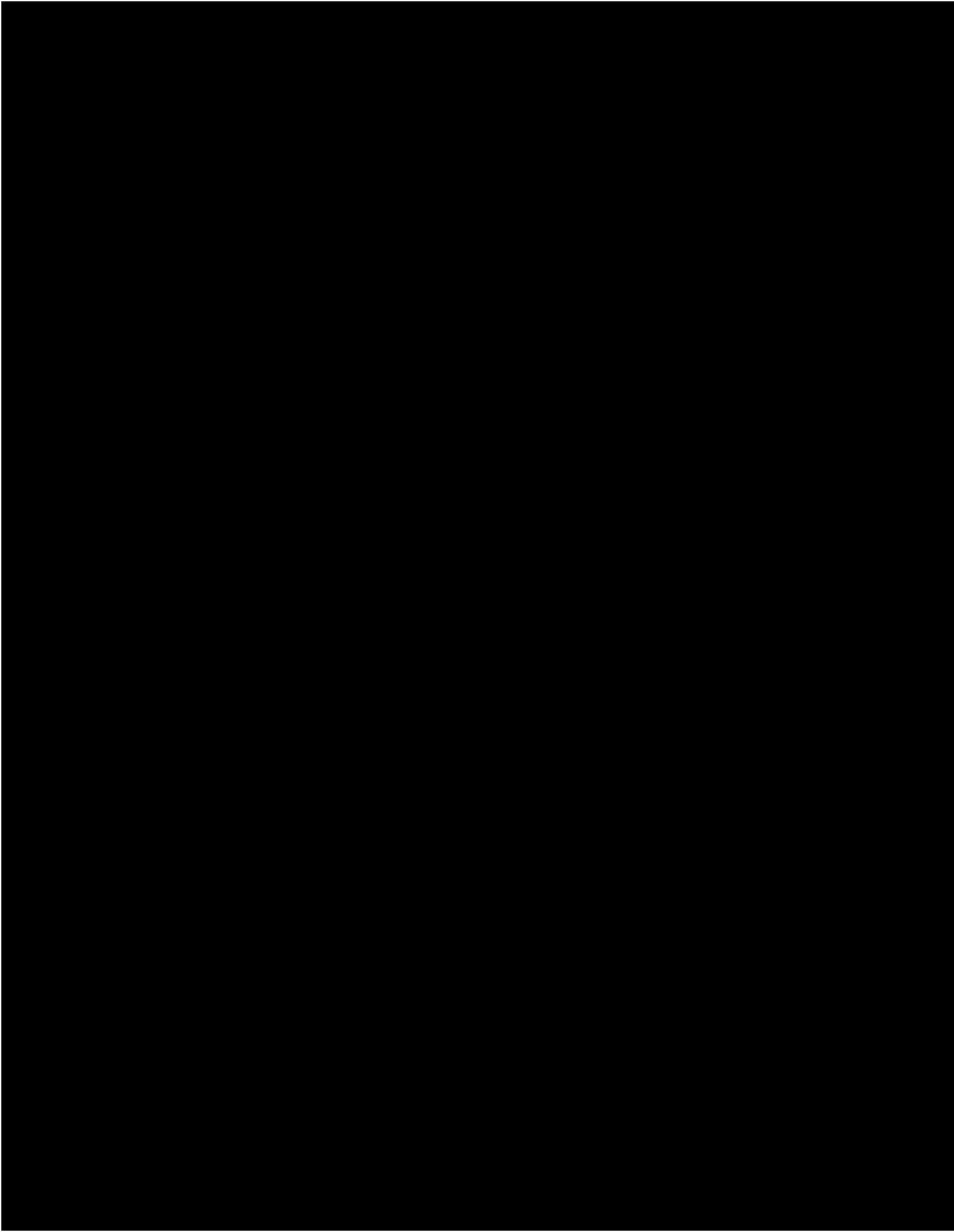
6652 U.S. Highway 98
Hattiesburg, MS 39402

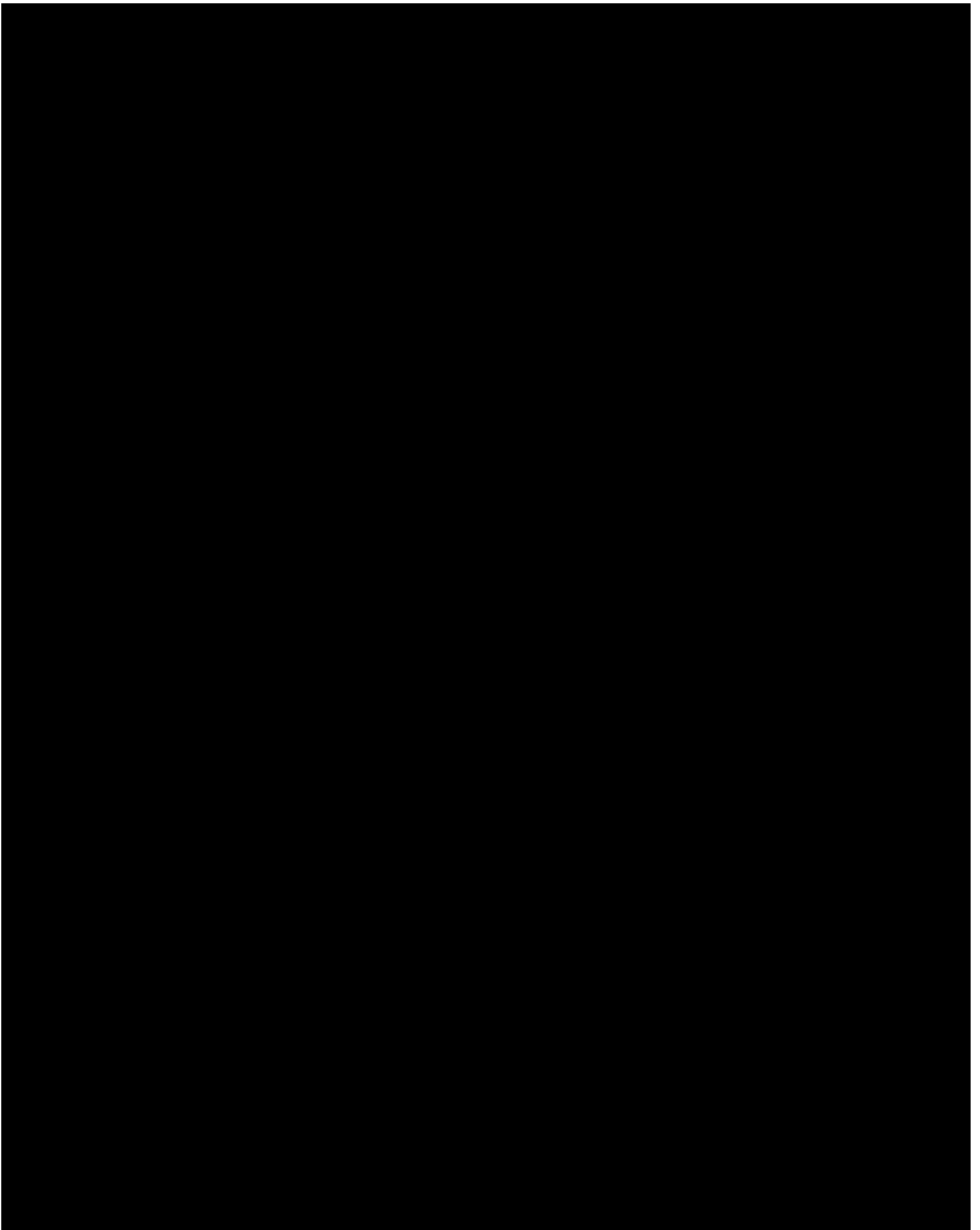
ENGINEERING MEMO
BFF CORP. (COLLECTION SYSTEM ONLY)
MARION COUNTY, FL
MARCH 2022

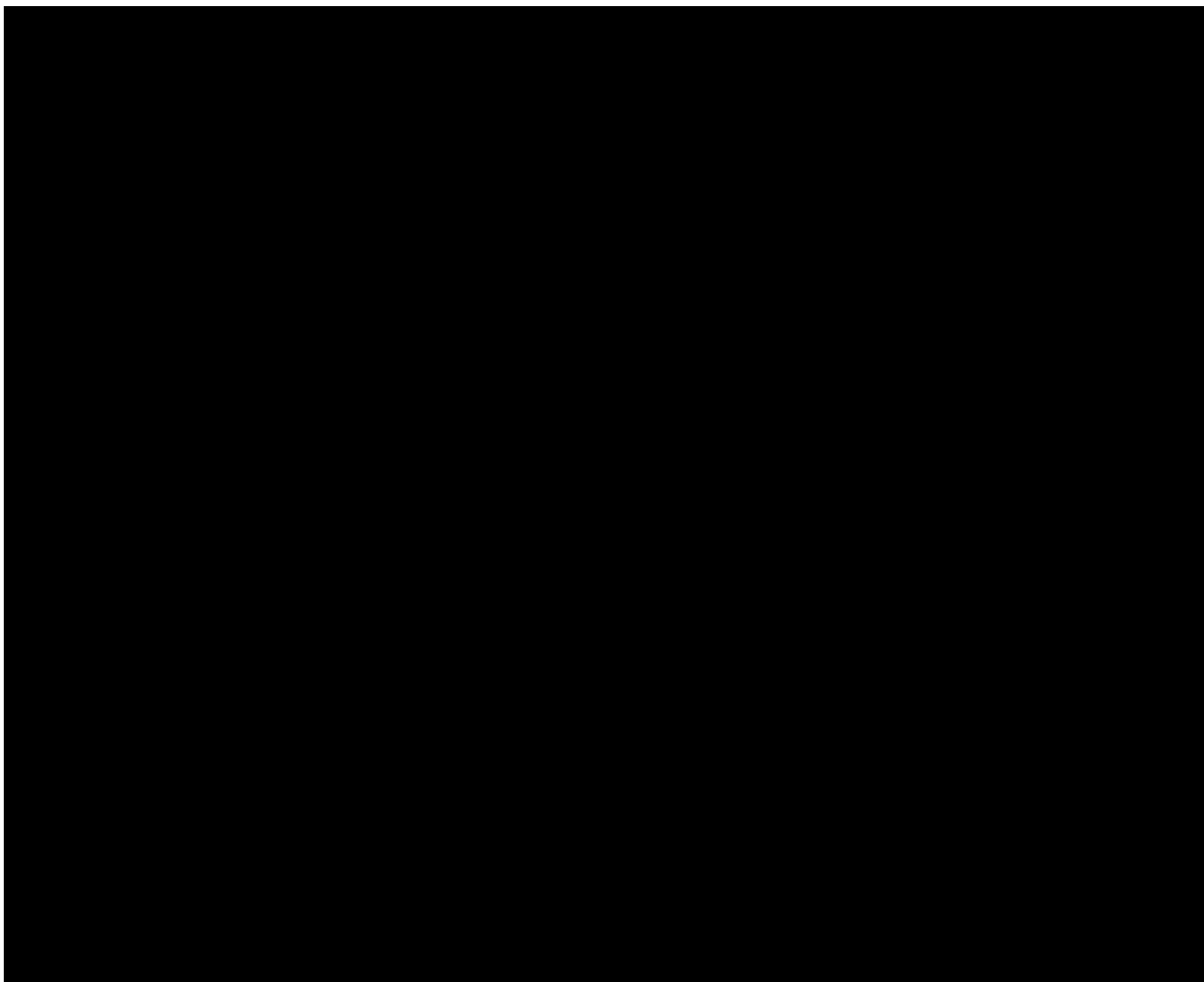




CONFIDENTIAL - SECURITY INFORMATION







SUPPORTING DOCUMENTATION TO
WASTEWATER ENGINEERING MEMO
BFF CORP.

LOCATION:
MARION COUNTY, FLORIDA

PREPARED FOR:
Central States Water Resources
500 Northwest Plaza Dr., Suite 500
St. Ann, MO 63074

DATE:
March 2022



PREPARED BY:
Clearpoint
CONSULTING ENGINEERS, P.A.

6652 U.S. Highway 98
Hattiesburg, MS 39402

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ATTACHMENT A
2020 Annual Report

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

SU595-20-AR
Charles de Menzes
BFF Corp.
P. O. Box 5220
Ocala, FL 34478-5220

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED
December 31, 2020

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C*

Company: BFF Corp

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	87,565.50	87,565.50	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	533.42	533.42	_____
Total Wastewater Operating Revenue	88,098.92	88,098.92	\$ _____
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utilities	25,958.00	25,958.00	_____
Net Wastewater Operating Revenues	62,140.92	62,140.92	\$ _____

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

UTILITY NAME **BFF CORP.**

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REPORT OF

BFF CORP.
PO BOX 5220
OCALA, FL 34478-5220

1552 SW 7th Road MARION COUNTY

Telephone Number 352-622-4949

Date Utility First Organized Sep-83

Fax Number 352-732-4366

E-Mail Address **charlie@altfo.com**

Sunshine State One-Call of Florida, Inc. Member No. **MIR598**

Filed with the Internal Revenue Service as 1120S Corporation

Name, Address and phone where records are located 1552 SW 7th Road Ocala, FL 34471
 (352) 622-4949

Subdivision where service is provided: Sandlin Woods, Village of Ascot Heath, Forrest Villas I & II

CONTACTS

Name	Title	Principal Business Address	Salary Charged
Person to send Correspondence Charles deMenzes	President	PO Box 5220 Ocala, FL 34478	
Person who prepared this report Charles deMenzes	President	PO Box 5220 Ocala, FL 34478	18,000
Officers and Managers Charles deMenzes	President	PO Box 5220 Ocala, FL 34478	18,000
Deborah Dillon	VP/Manager	Same	

Report every Corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

Name	Percent of Ownership in Utility	Principal Business Address	Salary Charged
Charles deMenzes Revocable Trust	100%	PO Box 5220 Ocala, FL 34478	

BFF CORP.

FINANCIAL SECTION

UTILITY NAME **BFF CORP.**

YEAR OF REPORT
December 31,2020

INCOME STATEMENT

ACCOUNT NAME	REF Page	WATER N/A	WASTEWATER	OTHER	TOTAL COMPANY
Gross Revenue					
Residential			87,566		87,566
Commercial					
Other (Write offs)					-
Turn on Charges			533		533
Total Gross Revenue			88,099		88,099
Operation Expense (Must tie to Pages W-3 & S-3)	W-3 S-3		94,284		94,284
Depreciation Expense	F-5		8,412		8,412
CIAC Amortization Expense	F-8		(1,287)		(1,287)
Plant Abandonment Amortization					-
Taxes other than Income	F-7		2,795		2,795
Total Operating Expenses			104,204		104,204
Net Operating Income (Loss)			(16,105)		(16,105)
Other Income: Non Utility Income					
Other Deductions:					
Interest Expense			209		209
Other Expenses			120		120
Loan Cost Amortization					-
Net Income (Loss)			(16,434)		(16,434)

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

REVISED
COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	271,771	264,621
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	(204,909)	(196,497)
Net Utility Plant:		66,862	68,124
Cash		2,562	1,115
Customer Accts Receivable (141)		8,224	7,957
Other Assets			407
Utility Deposit			
Unamortized Debt Discount		-	
Retired Assets, Net of Amortization			
Total Assets		77,648	77,603
Liabilities & Capital			
Common Stock Issued (201)	F-6	1,000	1,000
Stockholder Loan			
Other Paid in Capital (211)		392,105	395,105
Retained Earnings (215)	F-6	(357,280)	(340,846)
Total Capital		35,825	55,259
Long Term Debt (224)	F-6	12,500	
Accounts Payable (231)		7,415	
Notes Payable (232)			
Customer Deposits (235)		6,360	5,400
Accrued Taxes (236)		124	2,575
Other Liabilities (Specify)			164
Stockholder Loan			120
Contributions in Aid of Construction-Net (271-272)	F-8	15,244	14,085
Total Liabilities & Capital		77,468	77,603

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

GROSS UTILITY PLANT

Plant Accounts (101-107) Inclusive	Water N/A	Wastewater	Total
Utility Plant in Service (101)		264,621	264,621
Additions to Plant		7,150	7,150
Total Utility Plant		271,771	271,771

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account (108)	Water N/A	Wastewater	Total
Balance first of Year		196,497	196,497
Add Credits During Year			
Accruals charged to Depreciation Account		8,412	8,412
Total Credits		8,412	8,412
Deduct Debits During Year			
Balance End of year		204,909	204,909

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

CAPITAL STOCK (201-204)

	Common Stock	Preferred Stock
Par or stated value per share	1.00	
Shares authorized	1,000	
Shares issued and outstanding	1,000	
Total par value of stock issued	1,000	
Dividends declared per share for year	-	

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year		(340,846)
Changes during the year (specify)		
Less Current Year operating profit		(16,434)
Balance End of year		(357,280)

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest Rate	Pymts	Principal per Balance Sheet Date
			-
Total			-

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2020

TAXES PAID

	Water N/A (b)	Wastewater ©	Other (d)	Total (e)
Income Taxes:				-
Federal income tax _____				-
State income Tax _____				-
Taxes Other Than Income:				-
State ad valorem tax _____				-
Payroll Tax Expense _____				-
Other tax _____				-
Regulatory assessment fee _____		2,795		2,795
Other (Specify) _____				-
_____				-
_____				-
Total Tax Expense	0	2,795	-	2,795

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Water Amount N/A	Wastewater Amount	Description of Service
MIRA International, Inc.	N/A	9,000	Management & Maintenance Accounting Fees

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater ©	Total (d)
1) Balance first of year		39,416	39,416
2) Add Credits during year			
3) Total		39,416	39,416
5) Balance end of year		41,036	41,036
6) Less Accumulated Amortization		(15,372)	(15,372)
7) Net CIAC		25,664	25,664

ACCUMULATED AMORTIZATION OF CIAC

	Water N/A	Wastewater	Total
Balance First of Year		14,085	14,085
Add Credits During Year		1,287	1,287
Deduct Debits During Year			
Balance End of Year (must agree with line #6 above)		15,372	15,372

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

Schedule "A"

Schedule of Cost of Capital used for AFUDC Calculation

N/A

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2020

Schedule "B"

Schedule of Capital Structure Adjustments

N/A

UTILITY NAME BFF Corp.

WATER OPERATING SECTION

N/A

BFF CORP.

WASTEWATER OPERATING SECTION

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT NO. (a)	ACCOUNT DESCRIPTION (b)	PREVIOUS YEAR ©	ADDITIONS (d)	DELETIONS (e)	CURRENT YEAR (f)
350	UNAMORTIZED DEBT DISCOUNT	-			-
351	ORGANIZATION	2,411			2,411
352	FRANCHISES	-			-
353	LAND AND LAND RIGHTS	1,579			1,579
354	STRUCTURES & IMPROVEMENTS	8,240			8,240
360	FORCE MAIN COLLECTION LINES	117,528			117,528
361	GRAVITY FEED COLLECTION LINES	77,795			77,795
362	SPECIAL COLLECTION STRUCTURES	18,168			18,168
363	SERVICES	6,219			6,219
365	FLOW MEASURING DEVICE	383	7,150		7,533
370	RECEIVING WELLS (MANHOLES & LIFT STATIONS)	32,298			32,298
380	TREATMENT & DISPOSAL EQUIP	-			-
382	OUTFALL SEWER LINES	-			-
389	OTHER PLANT & MISC EQUIPMENT				
398	PSC ADJUSTMENT				
	TOTALS	264,621	7,150	-	271,771

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

ACCT NO.	ACCOUNT DESCRIPTION	AVERAGE SERVICE LIFE	DEPR RATE APPLIED	ACCUM BALANCE PREV YR	DEBITS	CREDITS	ACCUM DEPR BALANCE
(a)	(b)	©	(d)	(e)	(f)	(g)	(h)
351	ORGANIZATION	40	2.5000	1,593		60	1,653
354	STRUCTURES & IMPROV	27	3.7037	4,830		305	5,135
360	FORCE MAIN COLL LINES	27	3.7037	80,586		4,352	84,938
361	GRAVITY FEED COLL LINES	40	2.5000	75,683		1,944	77,627
362	SPECIAL COLL STRUCTURES	37	2.7027	9,019		491	9,510
363	SERVICES	35	2.8571	4,117		177	4,294
365	FLOW MEASURING DEVICE	35	2.8751	209		11	220
370	RECEIVING WELLS (MH & LIFT STATIONS)	25	4.0000	20,460		1,072	21,532
380	TREATMENT & DISP EQUIP	18	5.5556	-			-
382	OUTFALL SEWER LINES	18	5.5556	-			-
398	PSC AUDIT ADJUSTMENT			-			-
	TOTALS			196,497		8,412	204,909

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

ACCT NO.	ACCOUNT NAME	AMOUNT
701	SALARIES & WAGES EMPLOYEES	18,000
703	SALARIES & WAGES OFFICERS	18,000
710	PURCHASE WASTEWATER TREATMENT Utilities Inc.	25,958
711	SLUDGE REMOVAL EXPENSE	6,620
715	PURCHASED POWER	2,278
720	MATERIALS AND SUPPLIES	540
731	CONTRACTUAL SERVICES - PROFESSIONAL	1,445
735	CONTRACTUAL SERVICES - TESTING	
736	CONTRACTUAL SERVICES - MIRA	9,000
755	INSURANCE	120
770	BAD DEBT EXPENSE	120
770	BANK SERVICE CHARGES	2,721
775	MISCELLANEOUS EXPENSE	3,602
775	MAINTENANCE EXPENSE	5,880
	TOTAL OPERATION AND MAINTENANCE EXPENSE	94,284

WASTEWATER CUSTOMERS

DESCRIPTION (a)	TYPE OF METER (b)	EQUIVALENT FACTOR ©	NUM OF ACTIVE CUSTOMERS START OF YR (d)	END OF YR (e)	TOT NUMER OF EQUIVALENT (c x e)
5/8"	D	1.0	108	108	108
3/4"	D	1.5			0
1"	D	2.5			0
2"	D	8.0			0
		TOTAL	108	108	108

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

PUMPING EQUIPMENT

Lift Station Number	1	2	3
Name or Type and Nameplate data of pump	Peabody Barnes	Peabody Barnes	Peabody Barnes
Year Installed			
Rated Capacity			
Size			
Power	Electric	Electric	Electric
Nameplate Data of Motor			

SERVICE CONNECTIONS

Size (inches)
Type
Average Length
Number of Active Service Connections
Beginning of Year
Added during Year
Retired during Year
End of Year

COLLECTING AND FORCE MAINS

	Collecting Mains	Force Mains
Size (inches)	8"	4"
Type of Main	PVC	PVC
Length of Main (nearest foot)		
Beginning of Year	8189	9563
Added during Year	0	0
Retired during Year	0	0
End of Year	8189	9563
Age	30 years	avg 15 years

MANHOLES

Size (inches)	48"	30 years old
Number of Manholes	Concrete	
Beginning of Year	32	
Added during Year	0	
Retired during Year	0	
End of Year	32	

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2020

TREATMENT PLANT

Manufacturer
Type
Total Capacity
Average Daily flow
Total Gallons of Sewage treated

MASTER LIFT STATION PUMPS

Manufacturer	
Capacity	
Motor: Mfr	
Horsepower	7.5 HP
Power (Electric or Mechanical)	Electric

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January	475,326	0	475,326
February	575,960	0	575,960
March	551,710	0	551,710
April	557,760	0	557,760
May	458,870	0	458,870
June	570,340	0	570,340
July	580,120	0	580,120
August	446,375	0	446,375
September	627,610	0	627,610
October	599,865	0	599,865
November	452,720	0	452,720
December	484,070	0	484,070
Total for Year	6,380,726	0	6,380,726

If Wastewater is Purchased, indicate the vendor	<u>Utilities Inc of Florida</u>
---	---------------------------------

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31,2020

GENERAL WASTEWATER SYSTEM INFORMATION

1. Present Number of ERC's * being served 101
2. Maximum ERC's ** that system can efficiently serve 150
3. Present system connection capacity (in ERC'S) using existing lines. 150
4. Future connection capacity (in ERC'S) upon service area buildout. 49
5. Estimates annual increase in ERC'S * 1
6. Describe any plans and estimated completion date for any enlargements of this system. None at this time
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has the reuse feasibility study been completed? No
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No
10. When did the company last file a capacity analysis report with DEP? 1999
11. If present systems do not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP?
 - c. When will construction begin?
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection I.D. # FLA 012678

* ERC = (Total Gallons Treated / 365 days / 280 Gallons per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment.

** Total plant capacity/280 gallons

UTILITY NAME **BFF CORP.**

YEAR OF REPORT
December 31,2020

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.

Charles de Meneses

(signature of chief executive officer of the utility)

1. 2. 3. 4.

(signature of chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ATTACHMENT B
Historical Documentation



Florida Department of
Environmental Protection

Memorandum

TO: Larry Morgan, Deputy General Counsel
Office of General Counsel

FROM: Thomas Gucciardo, Environmental Manager *TG 9/23*
Domestic Wastewater Section

DATE: September 23, 2003

SUBJECT: OGC File No. 96-2818C, Circuit Court Case No. 97-1704-CA-A
DEP vs. B.F.F. Corporation
aka Sandlin Woods WWTF
Facility ID No. FLA012678
Marion County

CASE CLOSURE REQUEST

On April 9, 1997, B.F.F. Corporation entered into a Consent Final Judgment. On July 12, 1999, pursuant to a Motion for Contempt, B.F.F. and DEP entered into a Stipulated Order Settling DEP's Motion for Contempt. All provisions of the Stipulated Order have been met; therefore, it is requested the case be closed.

Amount of assessment paid \$11,500 in cash civil penalties for the Consent Final Judgment
 \$1,000 in cash expenses for the Consent Final Judgment

 \$20,000 in cash civil penalties for the Stipulated Order
 \$1,000 in cash expenses for the Stipulated Order

 \$33,500 total paid

cc: Kelli Dowell, OGC
Karen Johnson, Admin.

Memorandum

Florida Department of
Environmental Protection



TO: File

FROM: Tom Gucciardo *2/9/23*

DATE: September 23, 2003

SUBJECT: Sandlin Woods WWTF
Facility ID No. FLA012678
Marion County

DEP originally filed a civil complaint, dated February 24, 1997, against BFF Corporation, the owner and operator of the Sandlin Woods WWTF ("Facility"), for various violations. The case, OGC File No. 96-2818C, was assigned Circuit Court Case No. 97-1704-CA-A. The court entered a Consent Final Judgment on April 9, 1997. Various operational and construction improvements were to be accomplished to bring the Facility into compliance. \$12,500 in civil penalties and costs was to be paid.

A Motion for Contempt was filed May 20, 1998 for failing to comply with the Consent Final Judgment's corrective actions. The court entered a Stipulated Order Settling DEP's Motion For Contempt on July 12, 1999. The Stipulated Order required the Facility to divert its wastewater flow to Utilities, Inc.'s collection/transmission system and subsequently close down the Sandlin Woods WWTF. In addition, an additional \$30,000 in civil penalties and costs was to be paid.

On March 11, 2003, DEP verified that the wastewater flows had been diverted to Utility, Inc.'s Crownwood WWTF and the old Sandlin Woods Facility had been properly abandoned. The actual wastewater flows had been diverted in May 2001 according to a May 8, 2001 field inspection.

The last \$2,500 payment, of the \$12,500 due under the original 1997 Consent Final Judgment, was received on March 19, 2001. In regard to the \$30,000 due under the 1999 Stipulated Order, DEP agreed in April 2003 (at this point in time an \$18,000 balance remained) to accept less than the remaining yearly \$6,000 amounts due over the next two years if one-half of the remaining amount was paid promptly. A \$6,000 and \$3,000 payment was made, on April 30 and September 15, 2003, respectively.

Therefore, as of this date, as the Facility is no longer in existence and all monies due have been paid, I recommend that the file be closed in this matter.

cc: Larry Morgan, OGC
Kelli Dowell, OGC

Gucciardo, Tom

From: Gucciardo, Tom
Sent: Tuesday, September 23, 2003 11:02 AM
To: Dowell, Kelli
Cc: Duggan, Michele; Burghardt, Pete
Subject: DEP vs. BFF Corporation, OGC File No. 96-2818C, Marion County

Hi Kelli,

A check for \$3,000 was received from the Vidal and Midgett Trust Account on Sept. 15 in response to your Sept. 9 letter to Mr. Midgett. Therefore, I will close out our file and send an OGC case closure memo to Larry.

Tom

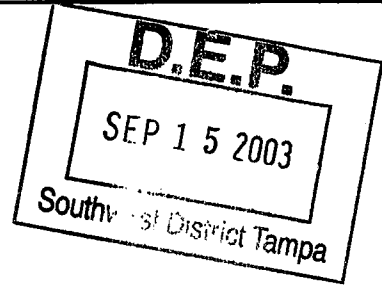
9/23/2003



VIDAL & MIDGETT, LLP
ATTORNEYS AND COUNSELORS AT LAW

2/9/17

September 11, 2003



Department of Environmental Protection
Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619-6318

RE: BFF CORP. adv. State of Florida Department of Environmental Protection
Ecosystem Management and Restoration Trust Fund
OGC Case No. 96-2818C

Dear Sir/Madam:

Please find enclosed Check No. 1373 in the amount of \$3,000 in full payment of the above-referenced matter, as per your September 9, 2003, correspondence (attached).

Sincerely yours,

VIDAL & MIDGETT, LLP

David E. Midgett
For the Firm

DEM:jfs
Enclosures

cc: Kelli M. Dowell, Esquire
Senior Assistant General Counsel
3900 Commonwealth Blvd., M.S. 35
Marjory Stoneman Douglas Building
Tallahassee, FL 32399-3000



Department of Environmental Protection

Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

September 9, 2003

David E. Midgett, Esq.
Vidal & Midgett, LLP
1521 SO 36th Avenue
Ocala, FL 34471

Re: DEP v. B.F.F. Corp., Case No. 97-1704-CA-A

Dear Mr. Midgett:

Last week the Department of Environmental Protection (DEP) executed a Satisfaction of Judgment and Release of Lien for the Consent Final Judgment entered in the above-referenced case.

As you know, a Stipulated Order Settling DEP's Motion for Contempt subsequently was entered in this case. Pursuant to that Order, BFF was to pay \$30,000 in five equal installments. In an effort to settle this matter, DEP previously told Mr. DeMenzes that he could pay only \$9,000 of the remaining \$18,000. Instead, Mr. DeMenzes paid the regularly scheduled payment of \$6,000, which leaves a \$12,000 balance.

DEP still is willing to settle this matter for the previously agreed upon amount. In a recent conversation with Mr. DeMenzes, he indicated that he would pay the remaining \$3,000 as soon as DEP submitted something to your office. Please remit payment by September 26, 2003. Payment instructions are located in the Stipulated Order, a copy of which is attached, at Paragraph F, Page 3. Once payment is received and all other provisions of the Consent Final Judgment and the Stipulated Order are resolved, the parties can resolve the Circuit Court case.

If you have any questions or need additional information, please contact me at 850-245-2272.

Sincerely,

Handwritten signature of Kelli M. Dowell in cursive.

Kelli M. Dowell
Senior Assistant General Counsel

Enclosure

cc: Tom Gucciardo, DEP (w/o enclosure)

"More Protection, Less Process"

Printed on recycled paper.

THIS DOCUMENT HAS A COLORED BACKGROUND AND HIGH RESOLUTION BORDER. THE REVERSE SIDE OF THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK.

VIDAL & MIDGETT LLP TRUST ACCOUNT

1521 SE 36th Ave
Suite 2
Ocala, Florida 34471
352-369-3333

AmSouth Bank

1373

9/10/2003

63-488
631

PAY
TO THE
ORDER OF

The Department of Environmental Protectio

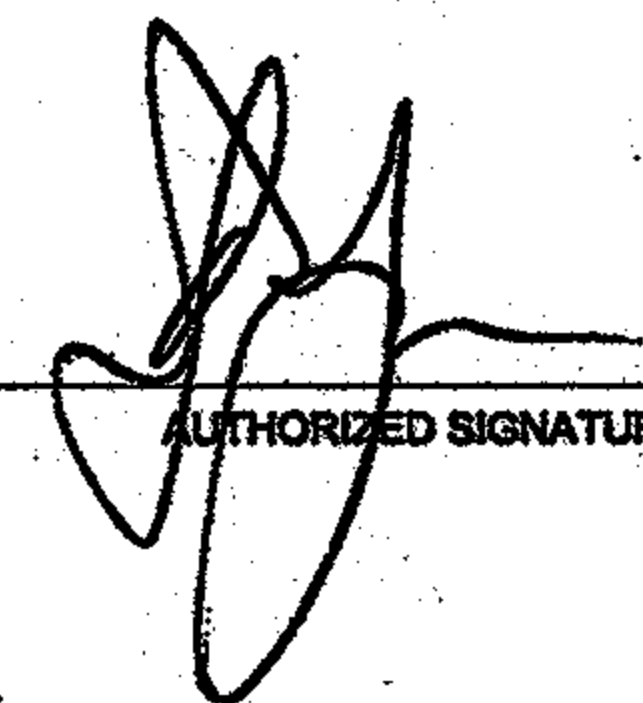
\$ **3,000.00

Three Thousand and 00/100*****

DOLLARS

The Department of Environmental Protectio

OGC Case No 96-2818C
Ecosystem Management and Rest. Trust Fund



AUTHORIZED SIGNATURE



Collection Point Log Remittance

AREA **SWD**

Tot **CRAF006A**
\$3,000.00

Remittance **536502** Type * **CP** Recvd Date * **09/15/2003** Status **RECEIVED**
 SYB\$RCPT **431257** PNR Check # * **1373** Amount * **3,000.00**
 SSN/FEI# Name * **VIDAL & MIDGETT LLP TRUST ACCOUNT**
 First Middle Title Suf
 Address1 **1521 SE 36TH AVENUE** Short Comments
 Address2 **SUITE 2** **S-OGC 96-2818C DW**
 City **OCALA** ST **FL** Zip **34471** Country

PAYMENT(S)

Payment#	Distr CL Area	Object Code/Description	Payment Amount	Reference#	Applic/ Fund*	status
581511	SWD	012008 LCT-PENALTIES	\$3,000.00	96-2818C	ECOSYS	COMPLETE

COMMIT FREQUENTLY

\$3,000.00 Payment total



Department of Environmental Protection

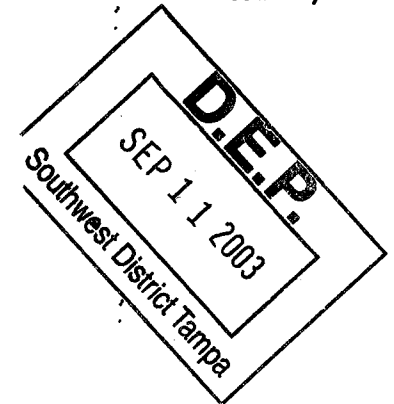
Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

September 9, 2003

David E. Midgett, Esq.
Vidal & Midgett, LLP
1521 SO 36th Avenue
Ocala, FL 34471



Re: DEP v. B.F.F. Corp., Case No. 97-1704-CA-A

Dear Mr. Midgett:

Last week the Department of Environmental Protection (DEP) executed a Satisfaction of Judgment and Release of Lien for the Consent Final Judgment entered in the above-referenced case.

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If you have any questions or need additional information, please contact me at 850-245-2272.

Sincerely,

Kelli M. Dowell
Senior Assistant General Counsel

Enclosure

cc: Tom Gucciardo, DEP (w/o enclosure)

IN THE CIRCUIT COURT OF THE FIFTH JUDICIAL CIRCUIT
IN AND FOR MARION COUNTY

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION,

Plaintiff,

vs.

CASE NO.: 97-1704-CA-A

B.F.F. CORP.,

Defendant.

STIPULATED ORDER SETTLING DEP'S MOTION FOR CONTEMPT

THIS CAUSE coming before the Court upon the consent of the Plaintiff, State of Florida Department of Environmental protection ("DEP") and the Defendant, B.F.F. Corporation ("BFF"), pertaining to Defendant's alleged violations of the Consent Final Judgment, and the parties having reached agreement on the following terms, and the stipulated terms herein having been considered by the Court, and the Court being otherwise fully advised in the premises, it is hereby ORDERED AND ADJUDGED:

A. Within 180 days or less of the effective date of the Collection Transmission System Permit, Defendant shall divert flow from the Sandlin Woods Wastewater Treatment facility ("Facility") to Utilities, Inc.'s wastewater collection/transmission system ("System") and decommission the Facility. Within 75 days of the effective date of this Order, the Defendant shall submit an application to the proper authority of Utilities, Inc. for approval to divert the

Facility's flow to Utilities, Inc.'s System. Defendant shall copy the Department on all correspondence between Defendant and the proper authority of the System. Within 90 days of the effective date of this Order, Defendant shall submit a complete application to the Department to construct a sewage collection/transmission system to divert flow from the Facility to the System. The application shall be prepared and sealed by a professional engineer registered in the State of Florida. However, if the application is found to be incomplete, Defendant will have ten days to respond to the DEP's request for additional information. This tie in shall be constructed, certified complete and put into operation within 180 days of the effective date of the issuance of the Collection Transmission System Permit. Within 30 days of completion of construction, Defendant shall submit the appropriate Certification of Completion of Construction signed and sealed by the project engineer.

B. All lift stations shall be brought into compliance with Department Rules within 180 days of the effective date of this Order.

C. Defendant BFF shall submit an abandonment plan to the Department, which describes how BFF will abandon the Facility and System. Proper abandonment includes, as appropriate, pumping the Facility dry, disinfecting the Facility components, disconnecting the force mains, disconnecting the electrical systems, ensuring that water does not collect in the Facility, removal of the Facility, removing the drain plugs or installing permanent drains which will ensure that water does not collect in the Facility, removing and properly disposing of any accumulated sludge and debris in the disposal system and scarifying the pond bottoms. Proper abandonment of the existing sprayfield

includes disinfecting and purging of the sprayfield distribution systems, removal of all sprayheads, disconnecting and capping all effluent supply lines. Once the Department approves the abandonment plan, BFF shall implement the abandonment plan. The abandonment shall be completed no later than 30 days after the Facility is taken off-line, or no later than 30 days after the Department approves the abandonment plan, whichever is later.

D. Effective immediately, BFF shall cease all unauthorized off-site discharges from the sprayfield area. In the event that an unauthorized off-site discharge occurs, Defendant shall immediately notify the Department and cease all discharges from the Facility by hauling the wastewater to a Department approved wastewater treatment facility.

E. In any event, BFF shall divert flow from the Sandlin Woods Wastewater Treatment Facility to the Utilities Inc. System no later than one year from the effective date of this Order. If the Facility's wastewater flow has not been interconnected to the Utilities Inc. System within the one year period or if BFF determines that it cannot comply with the terms of this Order, then the Department remedies shall be that the Defendant shall give notice to and obtain reasonable concurrence by DEP either to transfer the Facility to a reasonable utility entity or abandon it pursuant to Section 367.165, Florida Statutes and Florida Administrative Code Rules 25-30.090 and 62-600.410.

F. BFF shall pay DEP \$29,000.00 in civil penalties plus \$1,000.00 for costs and expenses. The settlement amount of \$30,000.00 shall be paid in five equal annual installments of \$6,000.00. The first of which shall be due within 360 days of the effective date of this Stipulated Order and each subsequent installment shall be due and owing 360 days after the preceding payment. However, should the plant be removed from service before 180 days of the effective date of this Order, BFF's first annual payment shall be reduced by

\$1,000.00 a month for every month that BFF connects prior to the 180 days connection deadline. Payments shall be made by cashier's check or money order, payable to "The Department of Environmental Protection" and shall include thereon the notations "OGC Case No. 96-2818C" and "Ecosystem Management and Restoration Trust Fund". The payment shall be sent to the Department of Environmental Protection, Southwest District, 3804 Coconut Palm Drive, Tampa, Florida 33619-8318. Failure to timely make any installment payments will allow the Department, at its discretion, to file an affidavit 10 days after the installment payment is late documenting the nonpayment and accelerating the balance which will become immediately due and owing.

G. BFF agrees to pay DEP stipulated penalties in the amount of \$100.00 per day for each and every day BFF fails to timely comply with any of the deadline requirements of paragraphs A - F, above. A separate stipulated penalty shall be assessed for each such violation of this Order. Within 30 days of written demand from DEP, BFF shall make payment of the appropriate stipulated penalties in the manner provided in paragraph F, above. DEP may make demands for payment at any time after violations occur. Any penalties assessed under this paragraph shall be in addition to the settlement sum agreed to in paragraph F, above. If DEP is required to institute proceedings to recover stipulated penalties under this paragraph, DEP will not be foreclosed from seeking civil penalties in an amount greater than the stipulated penalties due under this paragraph. DEP acknowledges BFF's due process rights to challenge any alleged violations of this Order.

H. If any event, including administrative or judicial challenges by third parties unrelated to BFF, occurs which causes delay or the reasonable likelihood of delay, in complying with the requirements of this Order, BFF shall have the burden of proving the delay was or will be caused by circumstances

beyond BFF's reasonable control and could not have been or cannot be overcome by its due diligence. Economic circumstances shall not be considered circumstances beyond BFF's control, nor shall the failure of a contractor, subcontractor, materialman or other agent (collectively referred to as "contractor") to whom responsibility for performance is delegated to meet contractually imposed deadlines be a cause beyond BFF's control, unless the cause of the contractor's late performance was also beyond the contractor's control. Upon becoming aware of an event causing delay or potential for delay, BFF shall notify DEP orally within 24 hours or by the next working day and shall, within seven calendar days of oral notification to DEP, notify DEP in writing of the anticipated length and cause of the delay, the measures taken or to be taken to prevent or minimize the delay and the timetable by which BFF intends to implement these measures. If the parties can agree that the delay or anticipated delay has been or will be caused by circumstances beyond BFF's reasonable control, the time for performance thereunder shall be extended for a period equal to the agreed delay resulting from such circumstances. Such agreement shall adopt all reasonable measures necessary to avoid or minimize delay. BFF's failure to comply with the notice requirements of this paragraph in a timely manner shall constitute a waiver of BFF's right to request an extension of time for compliance with the requirements of this Order.

I. BFF shall allow all authorized representatives of DEP access to the Facility at reasonable times for the purpose of determining compliance with the terms of this Order, BFF's operation permit, and DEP rules.

J. All plans, applications, penalties, stipulated penalties, costs and expenses, and information required by this Order to be submitted to the Department shall be sent to address provided in paragraph F, above.

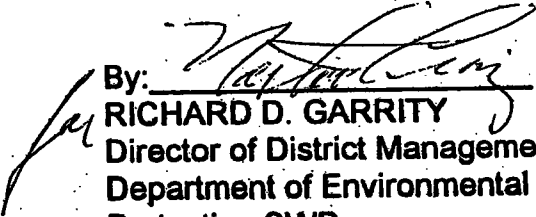
K. In the event of a sale or conveyance of the Facility or of the property upon which the Facility is located, if all of the requirements of this Stipulated Order have not been fully satisfied, BFF shall, at least 30 days prior to the sale or conveyance of the property or Facility, (1) notify DEP of such sale or conveyance, (2) provide the name and address of the purchaser, or operator, or person(s) in control of the Facility, and (3) provide a copy of this Order to the new owner. The sale or conveyance of the Facility, or the property upon which the Facility is located shall not relieve BFF of the obligations imposed in this Order.

L. The parties shall bear their own attorney's fees and costs in this action.

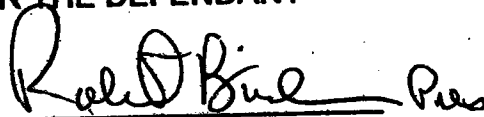
M. This Court shall retain jurisdiction to enforce the terms of this Stipulated Order.

THE UNDERSIGNED CONSENT TO THE COURT'S ENTRY OF THIS STIPULATED ORDER WITHOUT FURTHER NOTICE.

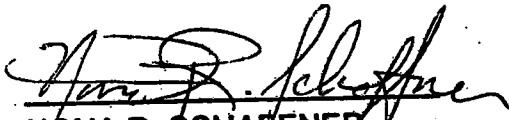
FOR THE PLAINTIFF

By: 
RICHARD D. GARRITY
Director of District Management
Department of Environmental
Protection SWD
3804 Coconut Palm Drive
Tampa, Florida 33619


FOR THE DEFENDANT

By:  Pres.
ROBERT BIRENBAUM,
President
B.F.F. Corporation
8940 SW 67th Avenue
Miami, Florida 33156

cont.

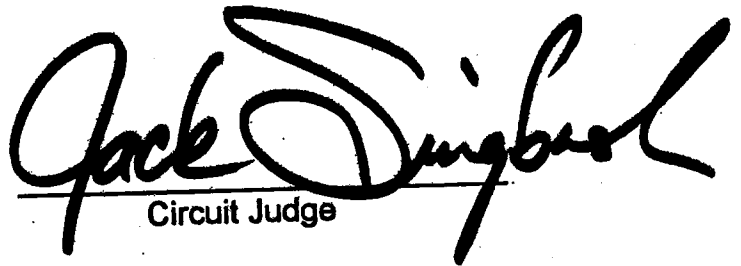


NONA R. SCHAFFNER
Assistant General Counsel
Department of Environmental
Protection
3900 Commonwealth Blvd., MS 35
Tallahassee, FL 32399-2400
(850) 921-9705
Fla. Bar No. 656542
Attorney for Plaintiff



GERALD T. BUHR, ESQUIRE
1519 Dale Mabry Highway,
Suite 100,
Lutz, Florida 33549
(813) 949-3681
Fla. Bar No. 897434
Attorney for Defendant

DONE AND ORDERED in Chambers in Ocala, Florida on this 12th
day of July, 1999.



Circuit Judge

cc: Nona Schaffner
Gerald Buhr

Gucciardo, Tom

From: Gucciardo, Tom
Sent: Wednesday, August 06, 2003 12:41 PM
To: Dowell, Kelli
Cc: Duggan, Michele; Burghardt, Pete; Schaffner, Nona
Subject: FW: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County
Sensitivity: Confidential

Kelli,

In reply to your July 1 email, the attached emails may help to explain the current status of DEP vs. B.F.F. Corporation. In response to Deborah's April 22 email concurrence, I had notified Mr. deMenzes by phone on April 28 to accept the \$9,000 payment. I relayed to him that he had to get his attorney to draft up an agreement to submit to the circuit court. Since these emails, they paid their regularly scheduled \$6,000 payment on April 30, 2003. I was under the impression their land sale fell through and did not come about.

Yesterday, I received a phone call from a law firm representing a potential land sale again or so I thought. Call was from a Mr. Midgett (? spelling). Phone no. 352-369-3333. He wanted to know the remaining money balance due to receive a satisfaction of lien letter. I told him I would look into the matter and return the information to him.

This morning I received a call from Mr. deMenzes who believes the original proposal of \$9000 (subtracting the earlier \$6000, leaving a \$3000 payment due) is still possible. He does not want me to call back the attorney. He claims that his attorney has been trying to discuss the matter with an OGC attorney since April to no avail.

So....., in summary, after the last \$6,000 April payment there is a \$12,000 balance still owed on the last Civil Consent Judgment. It was agreed back in April 2001 via a April 10, 2001 letter from me that Nona Schaffner of OGC also agreed to, that the remaining \$6,000 payments are due April 21, 2004 and April 16, 2005, respectively. However, it appears that once again, Mr. deMenzes of B.F.F. would like to pay a lesser amount now to close the entire issue so that the land can be sold.

After reading this, we probably should talk by phone to try and resolve the situation.

Tom

-----Original Message-----

From: Gucciardo, Tom
Sent: Tuesday, April 22, 2003 3:52 PM
To: Getzoff, Deborah
Subject: RE: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County
Sensitivity: Confidential

thanks

-----Original Message-----

From: Getzoff, Deborah
Sent: Tuesday, April 22, 2003 3:34 PM
To: Gucciardo, Tom
Cc: Duggan, Michele; Burghardt, Pete; Snipes, Ed; Parker, Timothy; Bowen, William; Alden, Jonathan; Morgan, Larry; Roughton, Laurie; Cleary, James
Subject: RE: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County
Sensitivity: Confidential

8/6/2003

Since the main feature of the CO, taking the plant off line has been accomplished, I see no reason to continue to spend staff time and energy on trying to collect the additional amount. The fine paid will have totalled a substantial amount in addition to the benefit served. Please accept the offer.

Deborah

-----Original Message-----

From: Gucciardo, Tom

Sent: Tuesday, April 22, 2003 2:07 PM

To: Getzoff, Deborah

Cc: Duggan, Michele; Burghardt, Pete; Snipes, Ed; Parker, Timothy; Bowen, William; Alden, Jonathan; Morgan, Larry; Roughton, Laurie

Subject: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County

Sensitivity: Confidential

Deborah:

We settled violations of a circuit court case Consent Judgment through a Stipulated Order a couple of years ago that required \$5,000 yearly payments for six years (\$30,000 total) and removal of a package plant that served a subdivision in Marion County. The plant has been off-line a couple of years now and BFF Corporation has paid \$12,000 of the \$30,000 to date. The next \$6,000 payment is due April 27th.

A couple of months ago, BFF Corporation, through its general manager, Charles deMenzes, said they may go bankrupt because of the continued payments and proposed a \$9,000 one-time payment (half of remaining \$18,000 owed) to close out the case. I asked him to provide utility financial information for us to review. Bill Bowen and John Alden of OGC have since reviewed the information and acknowledged that the financial information reveals a company with questionable finances. I have since found out BFF would like to sell the land that the package wastewater plant was once located on, and for the sale to go through, requires the court case to be fully complied with. BFF subsequently told me that the proceeds of the land sale would go towards repaying a bank loan for hooking the utility to another utility for wastewater service.

In discussing this matter with Bill Bowen and the possibility of bankruptcy forthcoming, he and I feel that we should take the \$9,000 offer and close the case. We may not collect the rest of the money owed over the next two remaining years. Do you concur? It is our call according to Larry Morgan. If you agree, I will ask Mr. deMenzes to have his attorney prepare the court paperwork.

Tom

Gucciardo, Tom

From: Dowell, Kelli
Sent: Tuesday, July 01, 2003 11:35 AM
To: Gucciardo, Tom
Subject: BFF/Demenzes OGC# 96-2818

Me again! What is the status of this case? Some notes in the file indicate that Laurie Roughton spoke with you about DeMenezes only paying a portion of the remaining penalty; that OGC was okay with that but that you need to talk to D. Getzoff about. The notes also indicate that an amended order needs signed by Judge. Do you have any additional information? Thanks.

Kelli M. Dowell
Senior Assistant General Counsel
Florida Department of Environmental Protection
3900 Commonwealth Blvd., MS 35
Tallahassee, FL 32399-3000
Tel: (850) 245-2272
SC: 205-2272
Fax: (850) 245-2301

Cash Receiving Application - Collection Point Log Remittance

Collection Point Log Remittance

AREA **SWD** Tot **CRAF006A**
\$6,000.00

Remittance **514623** Type * **CP** Recvd Date * **04/30/2003** Status **RECEIVED**

SYSSRCPT **417788** PNR Check # * **1121296** Amount * **6,000.00**

SSN/FEI# Name * **BFF CORPORATION**

First Middle Title Suf

Address1 **C/O MIRA INTERNATIONAL INC** Short Comments

Address2 **PO BOX 4230** **S-OGC 96-2818C DW**

City **OCALA** ST **FL** Zip **34478 4230** Country

PAYMENT(S)

Payment#	Distr CL Area	Object Code/Description	Payment Amount	Reference#	Applic/ Fund *	status
556394	SWD	012008 LCT-PENALTIES	\$6,000.00	96-2818C DW	ECOSYS	COMPLETE
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

COMMIT FREQUENTLY **\$6,000.00** Payment total

file
SANDLEN WOODS
WWTF
MARCO CO.
Proj # 104366
JA
5/1/03
5/2/03

DW

Bank of America 

Cashier's Check

No. **1121296**

09-14-3666B 10-1999

Business Banking - Ocala - 0002519

APR 10 2003

BFF Corporation
Remitter (Purchased By)

Pay Six Thousand Dollars ***** \$**6,000.00**

To The Department of Environmental Protection
Order REF: OGC Case No. 96-2818C
Of Ecosystem Management & Restoration
Trust Fund

Bank of America, N.A.
San Antonio, Texas

Penny McGowan
Authorized Signature

If this check is not presented for payment by the remitter or presented for payment by the payee or an endorsee within one year after its date, it will be subject to a nonrefundable dormancy fee of \$5.00 per month thereafter.

THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK

Gucciardo, Tom

From: Getzoff, Deborah
Sent: Tuesday, April 22, 2003 3:34 PM
To: Gucciardo, Tom
Cc: Duggan, Michele; Burghardt, Pete; Snipes, Ed; Parker, Timothy; Bowen, William; Alden, Jonathan; Morgan, Larry; Roughton, Laurie; Cleary, James
Subject: RE: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County
Sensitivity: Confidential

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Deborah

4/28/03 TEL. CONVERSATION WITH MR.
 deMENZES CONFIRMING + AGREEING
 TO PAY \$9000 JA

-----Original Message-----

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Sent: Tuesday, April 22, 2003 2:07 PM
To: Getzoff, Deborah
Cc: Duggan, Michele; Burghardt, Pete; Snipes, Ed; Parker, Timothy; Bowen, William; Alden, Jonathan; Morgan, Larry; Roughton, Laurie
Subject: DEP vs. B.F.F. Corporation, OGC File No. 96-2818C, Marion County
Sensitivity: Confidential

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Tom

FILE COPY

Florida Department of
Environmental Protection

Memorandum

TO: Sandlin Woods WWTF File, Facility ID No. FLA012678

THROUGH: ~~Ab~~ Michele Duggan, Environmental Specialist III, Domestic Wastewater
Thomas Gucciardo, Environmental Manager, Domestic Wastewater *JH 3/26*

FROM: *JB* Pete Burghardt, Environmental Specialist II, Domestic Wastewater

SUBJECT: Reconnaissance Inspection

DATE: March 25, 2003

On March 11, 2003, I inspected the Sandlin Woods WWTF site. The physical plant was abandoned and the wastewater flows diverted to the Crownwood WWTF, Facility ID No. FLA012680, through a lift station located at the former plant site.

This memo closes the compliance file for this facility. COMET Compliance Project No. 19380 is now closed.

[NOTE: Enforcement Case OGC File No. 96-2818C and COMET Enforcement Project No. 104366 are still open and pending resolution.]

COMET ENTRY DATE
3/25/03

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

WASTEWATER COMPLIANCE INSPECTION REPORT

FACILITY AND INSPECTION INFORMATION

@ = Optional

Name and Physical Location of Facility: *Santa Woods WWT* WAFR ID: *FLA 012678* County: *Marion* Entry Date/Time: *3/11/03*
 Phone: _____ @ Exit Date/Time: _____

Name(s) of Field Representatives(s): _____ Title: _____ Phone: _____

Name and Address of Permittee or Designated Representative: *Mr. Charles de Menzies* Title: _____ Phone: *(352) 622-4949* @ Operator Certification #: _____
BFP Coord.
P.O. Box 5220
Dcala, FL 34478

Inspection Type: **Domestic** **Industrial** Samples Taken(Y/N): _____ @ Sample ID#: _____ Samples Split (Y/N): _____

Were Photos Taken(Y/N): *Yes* @ Log book Volume: _____ @ Page: _____

FACILITY COMPLIANCE AREAS EVALUATED

S=Satisfactory; M=Minor; U=Unsatisfactory; Blank=Not Evaluated

Significant Non-Compliance Criteria Should be Reviewed when Unsatisfactory Ratings Are Given in Areas Marked by a "♦"

PERMITS/ORDERS	SELF MONITORING PROGRAM	FACILITY OPERATIONS	EFFLUENT DISPOSAL
1. ♦ Permit	3. Laboratory	6. Facility Site Review	9. ♦ Effluent Quality
2. ♦ Compliance Schedules	4. Sampling	7. Flow Measurement	10. ♦ Effluent Disposal
	5. ♦ Records & Reports	8. ♦ Operation & Maintenance	11. Residuals/Sludge
5. 13. Other: <i>Abandonment</i>			12. Groundwater

Facility and/or Order Compliance Status: In-Compliance Out-Of-Compliance Significant-Out-Of-Compliance

Recommended Actions: *Close Compliance File / Est. Pending Penalty Resolution*

Name(s) and Signature(s) of Inspector(s): *[Signature]* District Office/Phone Number: *813 744-6100* Date: *3/25/03*

@ Signature of Reviewer: *[Signature]* District Office/Phone Number: *x335* Date: *03/27/03*

Fill Out This Section For All Surface Water Discharger Inspections (CEI, CSI, CBI, PAI, XSI, RI)

Transaction Code: *N* NPDES Number: *5* YR/MO/DA: _____ Insp Type: *1* Inspector: *2* Fac Type: *3*

ADDITIONAL NPDES COMMENTS

Inspection Type (Field 1) A=PAI, B=CBI, C=CEI, S=CSI, X=XSI, R=RI
 Inspection Code (Field 2): S=State, J=Joint EPA/State-EPA Lead, T=Joint State/EPA-State Lead, L=Local Program
 Facility Type (Field 3): 1=Municipal (Publicly Owned), 2=Industrial and Privately Owned Domestic, 3= Agricultural, 4=Federal
 Every other field is self explanatory

DEPARTMENT OF ENVIRONMENTAL PROTECTION
SOUTHWEST DISTRICT SEWAGE TREATMENT PLANT INSPECTION REPORT

FACILITY: SANDLEN WOODS DATE: 3/11/03 TIME: 10:00

INSPECTOR: BURGHARDT BB COUNTY: Merion

FENCED/LOCKED: _____ TYPE: EA-CS-AS _____ MGD

APPEARANCE: _____ ODOR: _____

MOTORS/BLOWERS: _____ TIME CLOCK: _____

SURGE TANK: _____ PUMPS: _____ OPERATED: _____

AERATION BASINS: _____

SLUDGE RETURN: _____ INFLUENT: _____ DIFFUSERS: _____

CLARIFIER: _____ STILLING WELL: _____

WEIR: _____ SKIMMER: _____

CHLORINATOR: _____ CL2 RESIDUAL: _____

CL2 CONTACT CHAMBER: _____

EFFLUENT: _____ DIGESTER: _____

ADDITIONAL EQUIPMENT/TREATMENT: _____

EFFLUENT DISPOSAL METHOD: _____

LIFT STATION(S): _____ ALARMS: Audible _____ Light _____

OPERATOR: _____ SITE TIME: _____

LOG BOOK: _____ ENTRIES: _____ IN/OUT: _____

O & M MANUAL: _____ PERMIT: _____ RPZ CERT: _____

FLOW CALC. METHOD: _____ CALIBRATED: _____

OPERATOR CERT: _____ LAB CERT: _____

DMRS: _____ SLUDGE ANALYSIS: _____ GWMP: _____

COMMENTS: Facility off line & abandoned.

Plan to ~~be~~ CROWN WOOD WWT

Photos



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PAN BY:
 FULL SCREEN

 HALF SCREEN

0.2 MI CENTER: -82.25333 29.23503

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data by **AQUAM**

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FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

INSPECTION PHOTOGRAPHS:

FACILITY: Asa's Wood's w/TF

DATE: 3/11/03

PHOTOGRAPHER: Pete Burchard



Facing L.S. - West - 2 Ponds.

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

INSPECTION PHOTOGRAPHS:

FACILITY: Asandover Sandlin Woods WTP

DATE: 3/11/03

PHOTOGRAPHER: Pete Buehelt



←
High Station
Valve Box
→



FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

INSPECTION PHOTOGRAPHS:

FACILITY: Abandoned Sandlin Woods WWTF

DATE: 3/11/03

PHOTOGRAPHER: Pete Burglund



Clockwise from
Upper Left
Approach to
L.S. @ old
WWTF site.
L.S. & Valve
Box.

Old WWTP
component
Component

Filled
Solid



Gucciardo, Tom

From: Gucciardo, Tom
Sent: Wednesday, February 26, 2003 12:33 PM
To: Schaffner, Nona
Cc: Burghardt, Pete; Duggan, Michele; MacColeman, David; Snipes, Ed; Morgan, Larry
Subject: OGC File No. 96-2818C, BFF Corp., old Sandlin Woods WWTF, Marion County

On June 4, 2002, Mr. Charles deMenzes of BFF wrote me a letter requesting that they only pay half the remaining \$18,000 due under the Stipulated Order. If you recall, they had agreed to pay off the \$30,000 in five \$6,000 payments over five years. To date, they have paid \$12,000 of the \$30,000. The next \$6,000 payment is due April 27, 2003 under a revised payment schedule that you and I agreed to on April 10, 2001. I noticed that LCT does not reflect this revised schedule that I provided to you for LCT.

He has called me a number of times since his letter asking for an answer. I told him I would have to consult with you. He maintains the utility does not have the financial ability to pay the full remaining amount due to the utility not receiving a PSC rate increase since they went off-line for sewer service. On January 3, 2003, he provided year -end financial information. I am not an accountant, but Mr. deMenzes maintains that the financials reveal that their utility is broke and will go out of business. I will send them to you for an opinion, or maybe someone else in OGC (possibly John Alden) can look at them and render an opinion.

This needs to be resolved before April 27, 2003.

Thanks,

Tom

BFF Corp
P.O. Box 5220
Ocala, FL 34478
352-622-4949

January 3, 2003

2/26/03

Mr. Thomas Gucciardo
Environmental Manager
Compliance and Enforcement
DEP Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619-8318

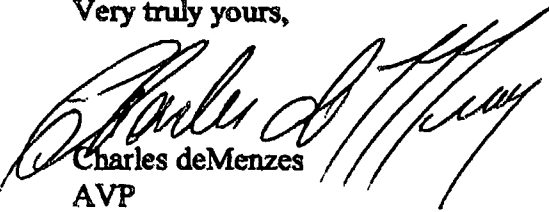
RE: OGC Case No., 97-1704-CA-A

Dear Mr. Gucciardo,

Attached is the final year-end financials for BFF as sent to our CPA yesterday.

Thank you for your consideration regarding this matter.

Very truly yours,


Charles deMenzes
AVP

BFF CORP 65-0108491
 BALANCE SHEET AS OF 12/31/2002 UNAUDITED

101349 FIXED ASSETS - SEWER PLANT

101351 ORGANIZATION	2,411.00	
101353 LAND & LAND RIGHTS	1,579.00	
101360 FORCE MAIN COLLECTION LINES	110,323.28	
101361 GRAVITY FEED COLLECTION LINES	77,795.00	
101362 SPECIAL COLLECTION STRUCTURES	15,165.78	
101363 SERVICES	6,219.00	
101365 FLOW MEASURING DEVICE	383.20	
101370 RECEIVING WELLS (MANHOLES-LIFT STATIONS)	19,734.86	
TOTAL FIXED ASSETS - SEWER PLANT		233,611.12

108000 ACCUMULATED DEPRECIATION

108002 ACCUMULATED DEPRECIATION	-55,482.03	
TOTAL ACCUMULATED DEPRECIATION		-55,482.03

130000 CURRENT ASSETS

131000 CASH IN BANK (BOA 3446372111)	4,039.74	
141001 CUSTOMER ACCOUNTS RECEIVABLE	1,511.46	
150000 UNAMORTIZED DEBT DISCOUNT	7,953.76	
150001 AMORT OF DEBT DISC	-6,081.71	
160000 LOSS ON ABANDONMENT F/A	135,419.95	
160001 AMORT OF ABANDONMENT LOSS	-10,470.83	
160002 LAND HELD FOR SALE	33,221.00	
TOTAL CURRENT ASSETS		165,593.37

TOTAL ASSETS

343,722.46

224000 CURRENT LIABILITIES

224002 WACHOVIA BANK (\$200,000.00)	187,502.25	
231002 DUE MIRA - LOAN ADVANCES	19,899.48	
231004 DUE B.J. ROADERICK (9% MONTHLY PMTS)	12,000.00	
231006 REG COMM EXP 2002	1,920.40	
231007 DUE RESIDENTIAL WATER SYSTEMS INC	15,000.00	
235001 CUSTOMER DEPOSITS	1,080.00	
TOTAL CURRENT LIABILITIES		237,402.13

250000 LONG TERM LIABILITIES

260001 DUE MIRA MGMT FEES (1995-1999)	61,221.25	
260002 DUR MIRA MGMT FEES 2000	14,520.96	
260003 DUE MIRA MGMT FEES 2001	15,418.68	
260004 DUE MIRA MGMT FEES 2002	18,025.40	
TOTAL LONG TERM LIABILITIES		109,186.29

270000 CONTRIBUTION IN AID OF CONSTRUCTION (CIAC)

270001 CONTRIBUTION IN AID OF CONSTRUCTION (CIAC)	28,076.00	
270002 ACCUMULATED AMORTIZATION OF CIAC	-5,561.34	
TOTAL CONTRIBUTION IN AID OF CONSTRUCTION (CIAC)		22,514.66

BFF CORP 65-0108491
BALANCE SHEET AS OF 12/31/2002 UNAUDITED

3 00 OWNERS EQUITY/NET WORTH

301001 COMMON STOCK ISSUED	1,000.00	
301002 STOCKHOLDER LOAN	12,000.00	
311102 OTHER PAID IN CAPITAL	178,580.38	
315001 RETAINED EARNINGS	-198,958.97	
319999 CURRENT NET PROFIT/LOSS	-18,002.03	
TOTAL OWNERS EQUITY/NET WORTH		-25,380.62
TOTAL LIABILITIES		343,722.46

BFF CORP 65-0108491
 PROFIT/LOSS STATEMENT AS OF 12/31/2002 UNAUDITED

4 00 WATER OPERATING REVENUE

TOTAL WATER OPERATING REVENUE 0.00 0.00 0.00

520000 SEWER OPERATING REVENUES

522001 RESIDENTIAL SEWER REVENUES 5,503.59 67,613.55
 525000 REG COMM EXP 438.27 -1,920.40
 574000 OTHER SEWER REVENUES 85.00 2,956.11

TOTAL SEWER OPERATING REVENUES 6,026.86 68,649.26 100.00

6,026.86 68,649.26

600000 WATER OPERATING EXPENSE

TOTAL WATER OPERATING EXPENSE 0.00 0.00 0.00

700000 SEWER OPERATING EXPENSES

710000 PURCHASE WASTEWATER TREATMENT 2,317.97 27,894.08 40.63
 715000 PURCHASED POWER 101.97 1,251.01 1.82
 720000 MATERIALS & SUPPLIES 35.00 420.00 0.61
 731000 CONTRACTUAL SERVICES - PROF (ACCTNG, LEGAL, ENG) 0.00 1,481.42 2.16
 736000 CONTRACTUAL SERVICES-OTHER (MIRA, ENVIRO) 500.00 6,200.00 9.03
 755000 INSURANCE 10.00 170.00 0.25
 775000 MISCELLANEOUS EXPENSE 0.00 2,804.00 4.08
 775002 BANK SERVICES CHARGES 0.00 618.67 0.90
 775005 MAINTENANCE EXPENSE 270.00 2,524.48 3.68
 775009 MISC SEWER EXPENSE 0.00 158.75 0.23

TOTAL SEWER OPERATING EXPENSES 3,234.94 43,522.41 63.40

800000 OTHER INCOME & EXPENSE

800001 TAXES OTHER THAN INCOME 25.23 399.23 0.58
 800503 DEPRECIATION EXPENSE 631.00 7,440.00 10.84
 800506 AMORTIZATION CIAC -119.00 -900.00 -1.30
 800527 INTEREST EXPENSE 2,528.79 30,189.65 43.98
 828000 DEP CONSENT DECREE 0.00 6,000.00 8.74

TOTAL OTHER INCOME & EXPENSE 3,066.02 43,128.88 62.82

980000 CURRENT NET PROFIT/LOSS

989999 CURRENT NET PROFIT/LOSS -274.10 -18,002.03 -26.21

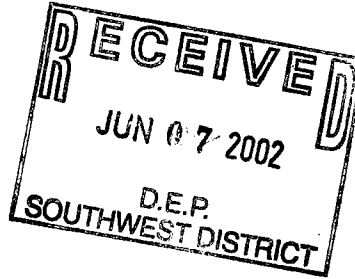
TOTAL CURRENT NET PROFIT/LOSS -274.10 -18,002.03 -26.21

6,026.86 68,649.26

BFF Corp

P.O. Box 5220
Ocala, Fl 34478
352-622-4949

June 4, 2002



Mr. Thomas Gucciardo
Environmental Manager
Compliance and Enforcement
DEP Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619-8318

CIRCUIT COURT
RE: *OGC* Case No., 97-1704-CA-A
8-15-02 OGC FILE NO. 96-2818C

Dear Mr. Gucciardo,

Per our discussion on June 3, 2002, unfortunately Regions Bank has informed us that the loan request by BFF Corp. has been rejected due to history of corporate losses. As a result, the owner, Mr. Robert Birenbaum is requesting an extension to August 15, 2002 to make the payment of \$6,000.00 that was due May 2, 2002.

*\$6000
PAYMENT
MADE
8-19-2002*

Our major concern at this time is the capability of the utility to survive as a result of the rates the Public Service Commission has dictated on our rate case. We therefore would respectfully request assistance from your department in obtaining a reduction in the consent decree balance following the August 15, 2002 payment to half the remaining balance. Financial information can be furnished to justify our request.

Thank you for your consideration regarding this matter.

Very truly yours,

Charles deMenzes
Charles deMenzes
AVP



file

Department of Environmental Protection

Jeb Bush
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

April 10, 2001

Mr. Douglas A. VanDeursen
Mr. Harold W. Barrineau
H. W. Barrineau and Associates, Inc.
2100 S.E. 17th Street, Suite 802
Ocala, Florida 34471-4182

Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order - Circuit Court Case No. 97-1704-CA-A
OGC Case No. 96-2818
DEP File No. (Construction Permit No. CS42-017798-001)

Dear Sirs:

This letter is in answer to your letter of February 6, 2001. As you have requested, due to the numerous reroutings of the force main and after review of the financial affidavits as explained in your letter, I am recommending to Nona Schaffner of the Office of General Counsel, that B.F.F. Corp. be granted your **proposed new time schedule** to make the remaining penalty payments. Our records reflect that B.F.F. Corp. has complied with the first and second new proposed payment schedule dates: \$6,000.00 and \$2,500.00 payments were made on February 23 and March 19, 2001, respectively.

If you have any questions, please contact me at 813-744-6100 extension 392.

Sincerely,

Thomas Gucciardo
Environmental Manager
Domestic Wastewater
Compliance and Enforcement

Cc: Nona Schaffner, OGC

- ✓ David MacColeman, DW Compliance and Enforcement
- ✓ Albert Gagne, DW Compliance and Enforcement
- ✓ Gerald Buhr, B.F.F. Attorney
- ✓ Robert Birenbaum, B.F.F. Corp.
- ✓ Charles deMenzes, B.F.F. Corp.

"More Protection, Less Process"

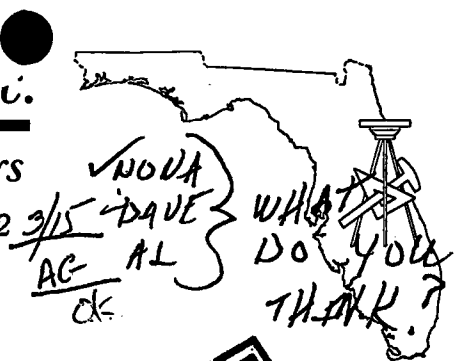
Printed on recycled paper.

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

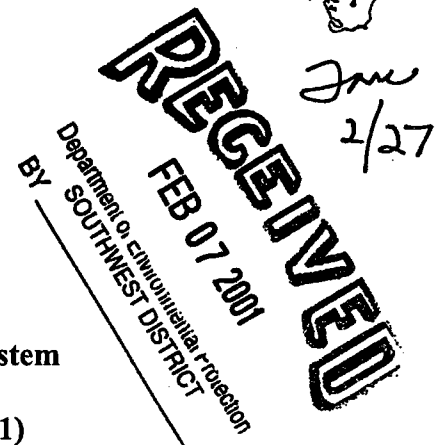
Ocala, Florida 34471-4182
Fax (352) 840-9588



February 6, 2001

2-26-01

Mr. Tom Gucciardo
Domestic Waste Compliance/Enforcement
Florida Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, Florida 33619-8318



**Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order Case No.: 97-1704-CA-A
DEP File No. (Construction Permit No. CS42-017798-001)**

Dear Mr. Gucciardo:

It appears that we and our client had mistakenly assumed that the schedule of the penalty payments was extended along with the time schedule extensions. Although the error was unintentional, our client has agreed to make the payment as previously required and as follows:

B.F.F. will pay the \$6,000 payment requested on or before February 28, 2001, however, it asks that FDEP extend payment of the remaining penalties in the following manner.

On or Before April 1, 2001	Payment of \$2,500.00 finalizing the 1997 court ordered penalties.	REC'D 3-19-01
On or Before February 28, 2001	1 st of 5 payments of \$6,000.00 due.	Keel 2/23/01
May 2, 2002	2 nd of 5 payments of \$6,000.00 due.	PAID \$6000 8-19-02
April 27, 2003	3 rd of 5 payments of \$6,000.00 due.	PAID \$6000 4-30-03
April 21, 2004	4 th of 5 payments of \$6,000.00 due.	PAID \$3000 9-15-03
April 16, 2005	5 th of 5 payments of \$6,000.00 due.	
Total Settlement	(5) \$6,000.00 payments = \$32,500.00	

In order to provide the necessary support for the requests for extension, our client also attaches financial affidavits as provided on your web site. When you review these documents, I am sure that you will find our client has expended considerable funds to accomplish the connection to Utilities, Inc.'s Crownwood of Golden Hills Wastewater Plant.

Collection Point Log Remittance

AREA **SWD** Tot **CRAF006A**
\$6,000.00

Remittance **484511** Type * **CP** Recvd Date * **08/14/2002** Status **RECEIVED**

SYSSRCPT **390290** PNR Check # * **1121208** Amount * **6,000.00**

SSN/FEI# Name * **BFF CORPORATION**

First Middle Title Suf

Address1 **PO BOX 5220** Short Comments

Address2 **S-OGC 95-2818C DW**

City **OCALA** ST **FL** Zip **34478** Country

PAYMENT (S)

Payment#	Distr CL Area	Object Code/Description	Payment Amount	Reference#	Applic/ Fund *	status
518338	SWD	012008 LCT-PERALTIES	\$6,000.00		ECOSYS	COMPLETE
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

COMMIT FREQUENTLY **\$6,000.00** Payment total

Bank of America 

Cashier's Check

No. **1121208**

Notice to Purchaser: This cashier's check is not a deposit or loan. It is not redeemable for cash at the bank of issue. It is subject to the terms and conditions of the Uniform Commercial Code. This check should be negotiated within 90 days.

VOID AFTER 90 DAYS
Date **August 13, 2002**

If this check is not returned for cancellation by the remitter or presented for payment by the payee or an endorsee within one year after its date, it will be subject to a nonrefundable dormancy fee of \$5.00 per month thereafter.

Banking Center **Business Banking - Ocala - 0002519**

BFF Corporation
Remitter (Purchased By)

Pay **Six Thousand Dollars ***** \$**6,000.00****

To **Department of Environmental Protection**
The **Order Ref: OGC Case No. 97-1704-CA-A**
Of **Ecosystem Management & Restoration Trust Fund**

Renny McGowan
Authorized Signature

09-14-3666B 10-1999

Bank of America, N.A.
San Antonio, Texas

THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK

Gucciardo, Tom

From: Gucciardo, Tom
Sent: Thursday, May 30, 2002 9:54 AM
To: Schaffner, Nona
Cc: Snipes, Ed; MacColeman, David; Pears, David
Subject: Sandlin Woods/ BFF Consent Final Judgment

I just received a phone call from Charles Demenzes (he returned my call). He is awaiting word from the bank for a loan to pay debts including at least the overdue \$6,000 payment to DEP (they still owe DEP \$24,000 total). Their rate case with PSC was denied to recover costs that they paid to originally try to come into compliance on the old sprayfield (they are now off-line to Utilities, Inc.).

He should be calling me in a day or two to tell me what is answer from bank. If no loan, probably will be seeking bankruptcy.

Tom



BFF Corp. - Sondlin Wood & Martin County

Mailing Address

P. O. Box 5220
Ocala, FL 34478-5220

Location

1732 N.E. 25th Avenue
Ocala, FL 34470-4855

Contact Information

Charles de Menzes, Agent, (352) 622-4949
Fax: (352) 732-4366
Internet Email: charlie@alternativephone.com

Regulation Information

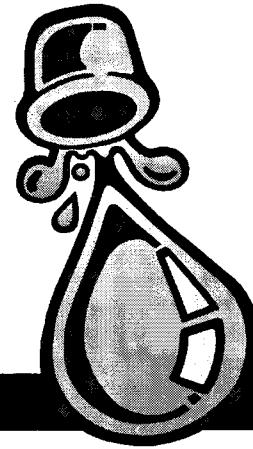
Company Code: SU595
Certificate(s): 318S
Certificated for: Wastewater

Current Dockets

- [010919-SU](#)



SPECIAL REPORT



JANUARY 2002 NO. 4

Application for a Staff-Assisted Rate Case in Marion County BFF Corporation

On June 27, 2001, BFF Corporation (BFF or utility) filed an application for a staff-assisted rate case with the Florida Public Service Commission (PSC or Commission). BFF, a wastewater utility operating in Marion County, provides wastewater service to approximately 98 residential customers.

The utility's records have been audited by PSC staff for compliance with Commission rules and orders. While PSC staff determined the components necessary for rate setting, a staff engineer conducted a field investigation of the utility's plant and service area. A preliminary review of BFF's operation expenses, maps, company files and rate application was also performed to obtain information about the physical plant operating costs.

The PSC selected a projected test year ending August 31, 2002, for this rate case. A "test year" is a 12-month period used in rate making proceedings to compute current levels of investment and income in order to determine the amount of revenue that will be required to assure a company the opportunity to earn a fair return on its investment. PSC staff adjusts the test year data to properly reflect conditions in the period for which rates are being fixed. BFF's adjusted test year revenues and operating expenses were \$64,120 and \$65,429, respectively. Adjusted operating expenses in excess of adjusted revenues results in an operating loss of \$1,309 for the wastewater system.

The current rate case is being processed under the PSC's "Proposed Agency Action" (PAA) procedure. Under the PAA process, the case will not be set for a formal hearing unless a timely protest to the Commission's proposed agency action is filed.

The PSC is conducting this customer meeting in the utility's service area to hear and respond to customer comments on the utility's quality of service and the proposed rate

increase. In accordance with Florida Statutes, the PSC will consider the utility's quality of service and other matters in this case.

PSC staff is scheduled to make a recommendation to the Commission on March 7, 2002. The Commissioners are expected to vote on this matter at the March 19, 2002, Agenda Conference.

CUSTOMER MEETING

DOCKET NO. 010919-SU

Thursday, January 24, 2002

6:00 p.m.

Marion County Commission Auditorium

601 Southeast 25th Avenue

Ocala, Florida

PSC Staff & Reference Numbers

For legal information, contact:

Ralph Jaeger (850) 413-6234

For technical information, contact:

Sam Merta (850) 413-6427

Ryan Fitch (850) 413-6928

For general information, contact:

Bridget Hoyle (850) 413-6111

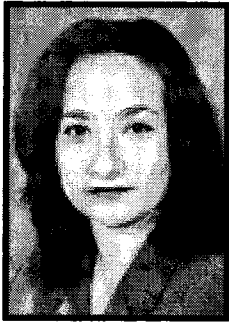
Or call toll-free 1-800-342-3552

(1-800-511-0809 to fax)

E-Mail: contact@psc.state.fl.us

Internet Home Page: www.floridapsc.com

PSC COMMISSIONERS



Chairman Jaber

Chairman Jaber was appointed to the Florida Public Service Commission (PSC) by Governor Jeb Bush in February 2000 to complete a term ending in January 2001. She was reappointed by Governor Jeb Bush for a term ending in January 2005. Chairman Jaber serves on the National Association of Regulatory Utility Commissioners' Committee on Telecommunications and the Committee on Consumer Affairs. Chairman Jaber chairs the Federal-State Joint Conference on Advanced Services created by the Federal Communications Commission (FCC) to promote the rapid deployment of advanced services to all Americans. In July 2001, she was appointed to the Federal-State Joint Board on Universal Service created to promote the availability and access to quality telecommunications services at just, reasonable and affordable rates throughout the Nation. Chairman Jaber has served as co-chair of the e-Infrastructure Subcommittee for the Information Service Technology Development Task Force (ITFlorida.com) and is a current member of the Florida Research Consortium, the affiliate of ITFlorida.com created as a partnership between Florida's universities and technology sectors to focus on high-tech research and development and collaboration between researchers and Florida's high-tech entrepreneurs. Chairman Jaber is a court-certified mediator and a member of the Florida Bar. Chairman Jaber received a bachelor of arts degree in political science and business from Stetson University in DeLand, Florida, and received a juris doctorate from the Stetson University College of Law in St. Petersburg, Florida.



Commissioner Deason

Commissioner Deason was first appointed to the Commission by the Florida Public Service Commission Nominating Council in January 1991 for a term ending in January 1995. He was subsequently reappointed by the late Governor Lawton Chiles for a term ending in January 1999. Commissioner Deason was then reappointed by Governor Jeb Bush to his current term, which ends in January 2003. Commissioner Deason has served as Chairman of the Commission on two occasions, from January 1993 to January 1995, and from July 2000 to January 2001. Commissioner Deason is an active member of the National Association of Regulatory Utility Commissioners (NARUC). He currently serves on NARUC's Board of Directors, its Finance and Technology Committee, and its Utility Association Oversight Committee. Prior to his appointment, he served as Chief Regulatory Analyst in the Office of Public Counsel. In that capacity, he was responsible for the coordination of accounting and financial analysis used by the Public Counsel in cases before the Public Service Commission, presented testimony as an expert witness, and consulted with the Public Counsel on technical issues and ratemaking policies concerning regulated utilities in the State of Florida. From 1981 to 1987, Commissioner Deason served as Executive Assistant to PSC Commissioner Gerald L. Gunter, during which time he reviewed and analyzed staff recommendations and advised the Commissioner on those recommendations and other pertinent policy determinations. From 1977 to 1981, he served as a Legislative Analyst with the Office of Public Counsel. He attended the U.S. Military Academy at West Point, and in 1975 received his bachelor of science degree in accounting, summa cum laude, from Florida State University. He also received his master of accounting degree from FSU in 1989.



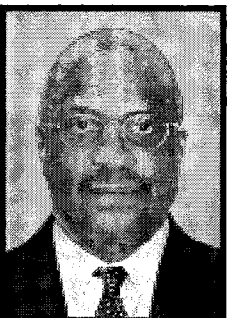
Commissioner Baez

Braulio L. Baez was appointed to the Florida Public Service Commission by Governor Jeb Bush on August 23, 2000, to complete a term ending January, 2002. He was then reappointed by the Governor to a four year term ending January, 2006. Prior to his appointment, Commissioner Baez was an attorney in Miami, Florida, with a statewide practice representing municipal and county governments in telecommunications, cable franchising and other regulatory matters. He was Executive Assistant to Commissioner Joe Garcia from 1994 to 1998. A native of South Florida, Commissioner Baez received his undergraduate degree from Florida International University in 1988, and his Juris Doctorate degree from Nova University, Shepard Broad Law Center, in 1993. Commissioner Baez serves on the National Association of Regulatory Utility Commissioners' Committees on Electricity and International Relations and is President of the Southeastern Association of Regulatory Utility Commissioners. He was appointed to the North American Electric Reliability Council, and is a member of the Florida Bar, American Bar Association, Federal Communications Bar Association, International Municipal Lawyers Association, and the National Association of Telecommunications Officers and Administrators. He is a past Director of the Hispanic Bar Association, 2nd Judicial District.



Commissioner Palecki

Commissioner Palecki was appointed to the Florida Public Service Commission by Governor Jeb Bush on November 20, 2000, to complete a term ending in January 2003. From 1995 until his appointment, Commissioner Palecki was Manager of Regulatory Affairs for NUI Corporation, where he practiced before the New York, Pennsylvania, Maryland, North Carolina and Florida Public Service Commissions. He also served as Secretary of the Associated Gas Distributors of Florida, and was on the Board of Directors of the Florida Natural Gas Association. From 1989 to 1995, Commissioner Palecki was an attorney for the Florida Public Service Commission, and was promoted to Chief of the Electric and Gas Bureau in the Legal Division in 1990. Prior to that, he was an attorney for the State Fire Marshal's Office, where he prosecuted arsons and fire-related murders statewide. He also worked with a major law firm, where he represented 23 insurance companies in over 100 arson and fraud cases. He became president of the Florida Advisory Committee on Arson Prevention, and was a founding partner of FireDogs, a company that pioneered the training and use of canines to "sniff" for evidence of arson at fire scenes. Commissioner Palecki also worked for the State Attorney's Office in Polk County, and for the Florida Attorney General's Office, where he argued and won over 300 criminal cases, including the U.S. Supreme Court case of *Tibbs v. State*, preserving Florida's right to retry defendants after appellate reversal of conviction. He serves on the National Association of Regulatory Utility Commissioners' Committee on Water. Commissioner Palecki is a 1976 graduate of the Stetson University College of Law. He is a member of the Florida Bar and is admitted to practice in several federal courts, including the U.S. Supreme Court.



Commissioner Bradley

Commissioner Bradley was appointed to the Florida Public Service Commission by Governor Jeb Bush for a four year term beginning January 8, 2002. Prior to his appointment to the Commission, Commissioner Bradley served as a member of the Florida Legislature for seven years representing District 55 which includes Pinellas, Manatee and Hillsborough Counties. As a member of the Legislature, he served as the Vice Chairman of the Utilities and Telecommunications Committee and as the Chairman of the Select Committee on Energy Restructuring. Commissioner Bradley also served as the Chairman of the Business Development and International Trade Committee and Chairman of the Economic Development Council. As a legislator, Commissioner Bradley maintained a special interest in improving Florida's educational system and expanding business opportunities for all citizens. Commissioner Bradley earned his Bachelor of Science Degree from the University of Tampa and his Masters Degree from the University of Michigan. He served as an educator in Pinellas County for several years and he developed several private enterprises involving real estate and livestock.

Wastewater Rates

RESIDENTIAL

Base Facility Charge Meter Sizes:	Existing Rates	Utility's Requested Rates	Staff's Preliminary Rates
All Meter Sizes	\$ 26.92	\$ 47.02	\$ 29.72
Gallonge Charge Per 1,000 Gallons (10,000 gallon cap)	\$ 5.85	\$ 12.27	\$ 8.30
Customer Deposits All Meter Sizes	\$ 60.00	N/A	\$ 137.00

GENERAL SERVICE

Base Facility Charge Meter Sizes:	Existing Rates	Staff's Preliminary Rates
5/8" x 3/4"	\$ 19.63	\$ 29.72
3/4"	\$ 29.64	\$ 44.57
1"	\$ 49.40	\$ 74.29
1 1/2"	\$ 98.81	\$ 148.58
2"	\$ 158.09	\$ 237.73
3"	\$ 316.16	\$ 475.45
4"	\$ 494.00	\$ 742.90
6"	\$ 988.00	\$ 1,485.80
Gallonge Charge Per 1,000 Gallons	\$ 2.57	\$ 9.96
Customer Deposits 5/8" x 3/4"	N/A	\$ 153.00
All over 5/8" x 3/4"	N/A	2 x Average Bill

Consumer Statements at PSC Meeting

The PSC is interested in what consumers have to say about the application for a staff-assisted rate case in Marion County by BFF Corporation. The main purpose of this meeting is to receive comments from the public.

Anyone may make a statement, and speaking is an effective way to let the Commission know how you feel about the case under review. Those consumers who wish to speak should arrive early. The meeting will begin as scheduled and continue until all the consumers have been heard.

At the beginning of the meeting, procedures will be set up to establish an order for comments. PSC staff will have sign-up sheets, and consumers will be called in the order of those sheets. PSC staff will be available to coordinate consumer comments and assist members of the public.

Any person who wishes to comment or provide information to the PSC staff may do so at the meeting, orally or in writing. Written comments also may be sent to the Commission at: Florida Public Service Commission, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. Your letter will be placed in the correspondence file of this docket (Docket No. 010919-SU). For your convenience, a comment form is attached to this Special Report. You may also call the Commission's toll-free number, **1-800-342-3552**, or dial **1-800-511-0809** to fax.

Any person who is unable to attend and who wishes to obtain a copy of the recommendation or the order may do so by writing to: Director, Division of the Commission Clerk and Administrative Services, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

What Is a Staff-Assisted Rate Case?

Many of the water and wastewater utilities located throughout the state are very small and do not have employees with the financial and engineering expertise to develop the minimum filing requirements required for a rate case. Because of their size, it is also not economically feasible for them to hire outside engineers, accountants and attorneys to compile the necessary information without great expense, which may be passed on to customers.

For this reason, the PSC developed a "staff-assisted" rate case program in which small utilities with annual water or wastewater revenues under \$150,000 can request that the PSC staff develop the information for the rate cases. The primary purpose of this type of program is to avoid passing on to the customers, through higher rates, substantial costs of having outside consultants develop rate case data. In a staff-assisted rate case, the PSC staff audits the utility's books and carefully reviews expenditures and operations. PSC engineers and accountants make on-site investigations of the company's operations and service. The PSC staff then prepares an accounting report. After considering the testimony of customers from a customer meeting, staff prepares a recommendation on rates for each utility and schedules the case for a regular Commission Agenda Conference.

Florida Public Service Commission

BUREAU OF Consumer Outreach

2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 184
Tallahassee, Florida 32399-0850

The Public Service Commission's Bureau of Consumer Outreach provides a staff of information specialists who are available to answer questions from Florida consumers.

To reach a PSC consumer representative, please call the Bureau of Consumer Outreach during business hours at (850) 413-6100 or send a fax to 1-800-511-0809. See the PSC's Internet home page at www.floridapsc.com.

STAMP

Florida Public Service Commission
Division of the Commission Clerk and Administrative Services
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Fold Here

$$\begin{array}{r} 80 \\ 2 \\ \hline 160 \end{array}$$

$$\begin{array}{r} 160 \\ 30 \\ \hline 190 \end{array}$$

$$\begin{array}{r} 34800 \\ 74894 \\ \hline 119200 \\ 43200 \\ \hline 451200 \\ 139 \\ \hline 1504079/day \end{array}$$

$$\begin{array}{r} 90 \\ 90 \\ \hline \$8100/mo \end{array}$$

$$\begin{array}{r} 35000 \\ \hline 350 \end{array}$$

Tape

Fold Here

1/21

TO: DAVE Mc Coleman

From: Gerald Edwards

STATE OF FLORIDA

COMMISSIONERS:
E. LEON JACOBS, JR., CHAIRMAN
J. TERRY DEASON
LILA A. JABER
BRAULIO L. BAEZ
MICHAEL A. PALECKI



TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

January 4, 2002

Ms. Deborah Gepzoff, Director
Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, Florida 33619

Dear Ms. Gepzoff:

The Florida Public Service Commission will be conducting a customer meeting in Ocala, Florida, on Thursday, January 24, 2002. This customer meeting is being held to discuss the application for a rate increase by BFF Corporation. BFF Corporation has been required by a DEP Consent Order to abandon its wastewater facility and interconnect with neighboring Utilities, Inc. Pursuant to the attached Memo of Understanding, I would like to request that a representative from DEP attend our customer meeting to assist the Commission staff in responding to any customer concerns that would be under DEP's jurisdiction. The customer meeting is being held at the Marion County Commission Auditorium, 601 Southeast 25th Avenue, Ocala, Florida. The meeting will begin at 6:00 p.m. and is expected to last for two to three hours. Staff may also be holding individual meetings with customers that afternoon, if requested, from 2:00 p.m. through 5:00 p.m. You or your representatives are welcome to attend these meetings as well. Thank you for your assistance in this matter.

If you have any questions or concerns regarding this matter, please do not hesitate to contact Mr. Gerald D. Edwards at 850-413-7001.

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis".

Marshall Willis
Bureau Chief of Rate Cases

Attachment

cc: Gerald D. Edwards
Troy Rendell, Supervisor, Staff Assisted Rate Case Section

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0865

An Affirmative Action/Equal Opportunity Employer

PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

MacColeman, David

From: Gerald Edwards [GEdwards@PSC.STATE.FL.US]
Sent: Monday, January 14, 2002 7:33 AM
To: MacColeman, David
Subject: RE: Purloined Letters of January 4, 2002

Hi Dave,

There appears to be a misunderstanding, the utility that I am referring to is BFF Corp./Sandlin Wood WWTF, DEP Permit No. FLA012678. In addition, I received your phone message regarding the correct spelling of your director's name; In the letter heading, I spelled your director's name the way your receptionist spelled out to me during a phone conversation regard your mailing address. If you have any questions regarding this matter, please do not hesitate to contact me. And, thanks your cooperation is greatly appreciated.

Gerald

-----Original Message-----

From: MacColeman, David [mailto:David.MacColeman@dep.state.fl.us]
Sent: Friday, January 11, 2002 2:27 PM
To: GEDWARDS@PSC.STATE.FL.US
Subject: Purloined Letters of January 4, 2002

Gerald thanks for your FAX. However, it was another letter we have not received regarding a meeting on 1/24 with BFF.

Do you need us there?

Please FAX the letter regarding the 1/28 meeting.

We are looking into what happened to the mail. This is unusual for us. Dave.

Gagne, Albert

Subject: Sandlin Woods Abandonment (Marion)
Due Date: Wednesday, October 31, 2001
Status: In Progress
Percent Complete: 50%
Total Work: 0 hours
Actual Work: 0 hours
Owner: Gagne, Albert

H.W. Barrineau sent a letter saying that the plant is abandoned and all that is left to do is remove the steel tank and erect a fence. The letter date is July 16, 2001. The steel tank should be gone 2-3 weeks after letter date, August 6 will be three weeks.

Go out and confirm that everything was done.

Inspected on May 18, 2001. All tanks pumped down and cleaned. Plywood covers opening in concrete tanks with cinder blocks over them. Steel tank still there. Workers in process of removing pvc line from spray field.

Reinspect it one more time to make sure that the steel tank was removed and a fence was erected.

Inspected on September 12, 2001. Steel tank removed. The 6' fence is not up yet but there is already a 4' fence around the entire property. The plywood used to cover the concrete tanks is not keeping water out of the tanks. They must find a better way of sealing the tanks or crush the bottom of the tanks.

✓kea
✓DW Inspection
✓Boone

entered in
comet 10-1-01

DEPARTMENT OF ENVIRONMENTAL PROTECTION
SOUTHWEST DISTRICT
DOMESTIC WASTEWATER TREATMENT PLANT INSPECTION REPORT

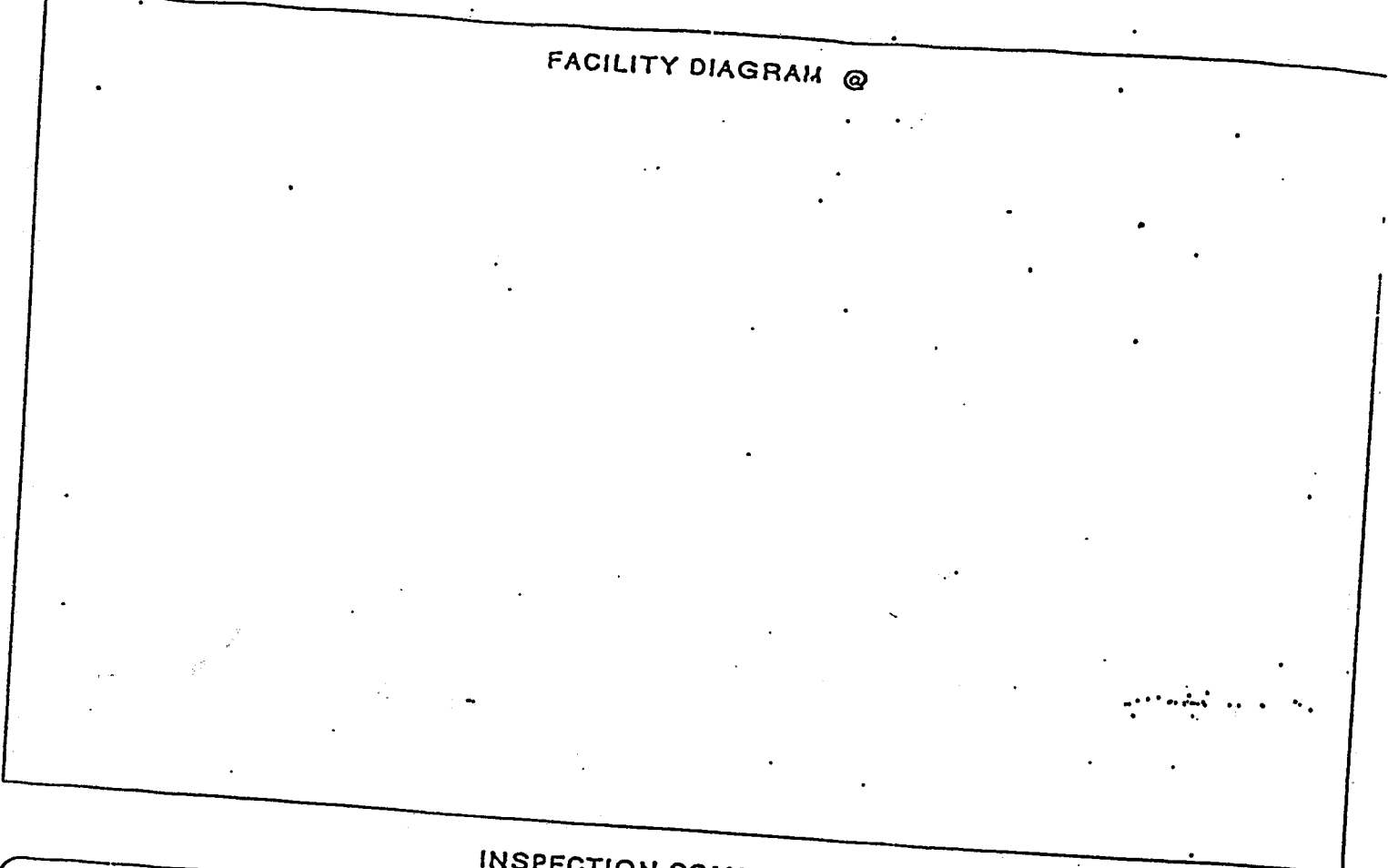
FACILITY: Sandlin Woods DATE: 9-12-01 TIME: 9:10
INSPECTOR: Albert A. Boone Jr. COUNTY: Marion
FENCED/LOCKED: Y/Y TYPE: EA-CS-AS MG
APPEARANCE: _____ BACKFLOW: _____ ODOR: _____
PRELIM TRTMNT: _____
MOTORS/BLOWERS: _____ TIME CLOCK: _____
AERATION BASINS: _____ DIFFUSERS: _____
CLARIFIER: _____ WEIR: _____
STILLING WELL: _____ SKIMMER: _____
DIGESTOR: _____
CHLORINATOR: _____
CL2 CONTACT CHAMBER: _____
EFFLUENT: _____ RESIDUAL: _____
ADDITIONAL EQPMNT/TRTMNT: _____

EFFLUENT DISPOSAL: _____

LIFT STATION: _____ Audible: _____ Light: _____
OPERATOR LOG: _____ SITE TIME: _____ IN/OUT: _____
ON-SITE RECORDS: _____
SAMPLING: _____
SLUDGE ANALYSIS: _____ ANNUAL UPDATE: _____
FLOW CALIB.: _____ RPZ CERT.: _____
DMRS: _____

COMMENTS: Plant abandoned! Steel tank has been removed. no steel
6' fence is up yet. wood over openings of concrete tanks is not keeping
water out. Must find better way to seal tanks or crush bottoms.

FACILITY DIAGRAM @



INSPECTION COMMENTS

A series of horizontal lines forming a ruled area for inspection comments. The lines are evenly spaced and extend across the width of the page. At the bottom of the page, there are two solid black circular marks.

H. W. Barrineau and Associates, Inc.

DAV → AL THE DAV + file
DAVE



Civil • Environmental Engineers & Planners

1321 S.E. 25th Loop, Suite 102
(352) 840-9774

Ocala, FL 34471-6090
Fax (352) 840-0332

RECEIVED
JUL 18 2001

Department of Environmental Protection
SOUTHWEST DISTRICT
BY _____

July 16, 2001

Handwritten initials/signature on the left margin.

Mr. Tom Gucciardo
Domestic Waste Compliance/Enforcement
Florida Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, Florida 33619-8318

**Re: Sandlin Woods WWTP Abandonment Status
Stipulated Order Case No.: 97-1704-CA-A**

Dear Mr. Gucciardo:

The following is a status report on the abandonment of the Sandlin Woods WWTP.

- 1) All effluent spray field piping has been removed.
- 2) The effluent holding pond has been cleaned.
- 3) The WWTP has been cleaned and all holes have been capped with plywood. Please see the enclosed letter from American Pipe and Tank describing the cleaning of the WWTP.
- 4) Surge tank to be removed within 2-3 weeks from the date of this letter. The contract for removal has been awarded.
- 5) Once the surge tank is removed a 6-foot chain link fence will be installed around the abandoned WWTP.

Handwritten initials/signature next to item 3.

Handwritten initials/signature next to item 5.

We greatly appreciate the Department's time and cooperation in dealing with this matter. If you have any questions or require any additional information, please feel free to contact me or Hal.

Sincerely,

Douglas A. VanDeursen

Douglas A. VanDeursen, E.I.

Enclosure

cc: Charles deMenzes, B.F.F. Corp.
Gerald T. Buhr, Esquire

**AMERICAN
pipe & tank
SERVICE**

4411 S.E. 53rd Avenue
Ocala, Florida 34480
Phone (352) 236-4281 • Fax (352) 624-3617
Toll-Free 1-800-910-5511

Established 1976

June 19, 2001

Mr. Charlie deMenzes
BFF UTILITIES
P.O. Box 5220
Ocala, Florida 34478

RE: BFF Utilities WWTP Abandonment

Dear Charlie:

On May 3, 2001, American Pipe & Tank, Inc. removed any and all accumulated solids and debris from the following areas of the WWTP located on site:

1. All aeration chambers
2. Clarifier
3. Surge Basin
4. Digester
5. Chlorine Contact Chamber & effluent pump station
6. Effluent holding pond

All structures have been power washed, disinfected and the remaining heavy solids removed were transported to Central Process (RMF) where the material received was classified for the Treatment and/or Disposal in the appropriate fashion.

Sincerely,



George S. Conomos
AMERICAN PIPE & TANK, INC.

GSC:js

FAX/USMail

bffutil

Sandlin Woods WWTF
Photo/Inspection Date – June 22, 2001





RT
19380 FLA 012678
DEPARTMENT OF ENVIRONMENTAL PROTECTION
SOUTHWEST DISTRICT
DOMESTIC WASTEWATER TREATMENT PLANT INSPECTION REPORT

FACILITY: Sandlin Woods DATE: 5-8-01 TIME: 12:30
INSPECTOR: Albert Gagne COUNTY: Marion
FENCED/LOCKED: Y/Y TYPE: EA-CS-AS MGI
APPEARANCE: _____ BACKFLOW: _____ ODOR: _____
PRELIM TRTMNT: _____
MOTORS/BLOWERS: _____ TIME CLOCK: _____
AERATION BASINS: _____ DIFFUSERS: _____
CLARIFIER: _____ WEIR: _____
STILLING WELL: _____ SKIMMER: _____
DIGESTOR: _____
CHLORINATOR: _____
CL2 CONTACT CHAMBER: _____
EFFLUENT: _____ RESIDUAL: _____
ADDITIONAL EQPMNT/TRTMNT: _____

EFFLUENT DISPOSAL: In process of pulling up old pipe from spray field and holding pond.

LIFT STATION: _____ Audible: _____ Light: _____
OPERATOR LOG: _____ SITE TIME: _____ IN/OUT: _____
ON-SITE RECORDS: _____
SAMPLING: _____
SLUDGE ANALYSIS: _____ ANNUAL UPDATE: _____
FLOW CALIB.: _____ RPZ CERT.: _____
DMRS: _____

COMMENTS: all fluids pumped out of plant. all influent diverted to onsite L.S. then to Golden Hill Acornhills/Crownwood
Pictures taken

Entered in Comet 5-11-01

file



Department of Environmental Protection

Jeb Bush
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

April 10, 2001

Mr. Douglas A. VanDeursen
Mr. Harold W. Barrineau
H. W. Barrineau and Associates, Inc.
2100 S.E. 17th Street, Suite 802
Ocala, Florida 34471-4182

Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order - Circuit Court Case No. 97-1704-CA-A
OGC Case No. 96-2818
DEP File No. (Construction Permit No. CS42-017798-001)

Dear Sirs:

This letter is in answer to your letter of February 6, 2001. As you have requested, due to the numerous reroutings of the force main and after review of the financial affidavits as explained in your letter, I am recommending to Nona Schaffner of the Office of General Counsel, that B.F.F. Corp. be granted your **proposed new time schedule** to make the remaining penalty payments. Our records reflect that B.F.F. Corp. has complied with the first and second new proposed payment schedule dates: \$6,000.00 and \$2,500.00 payments were made on February 23 and March 19, 2001, respectively.

If you have any questions, please contact me at 813-744-6100 extension 392.

Sincerely,

Thomas Gucciardo
Environmental Manager
Domestic Wastewater
Compliance and Enforcement

- Cc: Nona Schaffner, OGC
- ✓ David MacColeman, DW Compliance and Enforcement
 - ✓ Albert Gagne, DW Compliance and Enforcement
 - ✓ Gerald Buhr, B.F.F. Attorney
 - ✓ Robert Birenbaum, B.F.F. Corp.
 - ✓ Charles deMenzes, B.F.F. Corp.

"More Protection, Less Process"

Printed on recycled paper.



Jeb Bush
Governor

Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

April 3, 2001

Marion County

H. W. Barrineau and Associates, Inc.
2100 S.E. 17th Street, Suite 802
Ocala, FL 34471

RE: Abandonment of Sandlin Woods WWTP
Permit #: FLA012678

Dear Mr. Barrineau:

The Department is in receipt of your abandonment plan for the above referenced domestic wastewater treatment plant. Rules 62-600.410(7) and 62-610.320(4) of the Florida Administrative Code apply. Pursuant to these Rules,

"all treatment plant permittees [and, permittees of any reuse or land application system] shall be responsible for making all facilities safe in terms of public health and safety at all times, including periods of inactivation or abandonment. The permittee shall give the Department written notice at least 60 days before inactivation or abandonment of a treatment plant and shall specify what steps will be taken to safeguard public health and safety."

The Department has reviewed the submitted abandonment plan. Attention should be brought to the following item(s).

- (1) The date that the plant and reuse/disposal will be taken off line.

"More Protection, Less Process"

Printed on recycled paper.

(2) If the tanks are to be left in place for any period of time a maintenance schedule should be adopted to periodically pump water out of the tanks.

(3) Plans for the securing of the plant site to prevent access by unauthorized persons. The immediate area around the plant should be fenced with a six-foot high chain link fence.

At the conclusion of all phases of the Department approved plan, submit a letter of certification, stating the specific steps that were taken to abandon the WWTP, and that the project has been satisfactorily completed in accordance with the above cited Rules.

If you have any question please feel free to contact the undersigned at (813) 744-6100 ext. 308.

Thank you for your cooperation in this matter.

Sincerely,



Albert A. Gagne Jr.
Environmental Specialist
Compliance & Enforcement
Domestic Wastewater Section

cc: ✓ B.F.F Corporation
Simone Core (via e-mail)
David MacColeman (via e-mail)

file
 SANDLER WOODS
 WWT P
 DW
 JB

Collection Point Log Remittance Tot: \$2,500.00

SYS\$REMT: 423764 Type: CP Recvd Date: 19-MAR-2001 Status: RECEIVED
 SYS\$RCPT: 347942 PNR: Check #: 4299192490 Amount: 2,500.00
 SSN/FEI#: Name: BFF CORP
 First: Middle: Title: Suf:
 Address1: PO BOX 5220 Short Comments:
 Address2: MW-DGC 96-2818 DW
 City: OCALA ST: FL Zip: 34478-5220 Country:

PAYMENT(S)							
Distr	CL	Object	Payment	Applic/	S		
SYS\$PAYT	Area..	Code/Description.....	Amount.....	Reference#	Fund	A	
450163	SWD	012008 LCT-PENALTIES	\$2,500.00	96-2818	ECOSYS	CO	

COMMIT FREQUENTLY \$2,500.00 Payment total
 Press <TAB> to accept Collection Point or enter F&A.
 Count: *1 <Replace>
 1(004,028)

THIS IS
 LAST OF
 THE ORIGINAL
 \$2500 PAYMENTS; THEY ARE CONTINUING
 TO PAY THE REMAINING \$6000 PAYMENTS

DAVE DAVE
 +
 AL AL

JB
 3/20/01

BFF Corp

P.O. Box 5220
Ocala, FL 34478
352-622-4949

March 16, 2001

Department of Environmental
Protection
Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619-8318

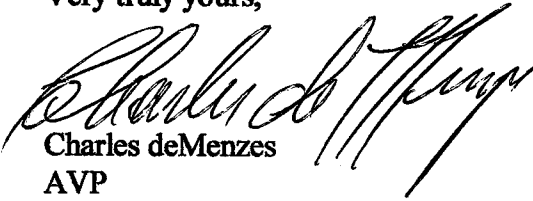
RE: OGC Case No., 96-2818
BFF vs DEP

2/17
3-20-01
Gentlemen,

Enclosed please find the final payment on the above styled case. Please credit this amount against the balance.

Thank you for your consideration regarding this matter. If you need any additional information, please contact me.

Very truly yours,


Charles deMenzes
AVP

OGC
3/19
DW

THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK PRINTED ON THE BACK, THE FRONT OF THE DOCUMENT HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY.



2670

CASHIER'S CHECK

REMITTER: BFF CORP BR. 468

4299192490

DATE March 16, 2001

75-1522
910

PAY TO THE ORDER OF DEP OGC CASE NO 96-2818 ECOSYSTEM MGNT. TRUST FUND \$ 2,500.00

Two Thousand Five Hundred and 00/100

DOLLARS

Rudy E. Schuy
MP

AUTHORIZED SIGNATURE

REMITTER

PAYABLE THRU FIRSTAR BANK OF MINNESOTA, N.A., ST. PAUL, MN

DRAWER: REPUBLIC SECURITY BANK

**ABANDONMENT
PLAN
FOR
SANDLIN WOODS
WASTEWATER
TREATMENT FACILITY**

GMS ID NUMBER: FLA012678

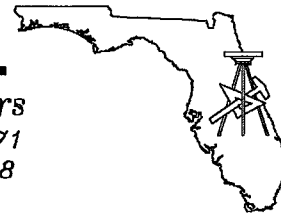
PERMIT NUMBER: FLA012678

OGC FILE NUMBER: 96-2818

Prepared By:

H. W. Barrineau and Associates, Inc.

*Civil & Environmental Engineers & Planners
2100 S.E. 17th Street, Suite 802 Ocala, Florida 34471
(352) 840-9774 FAX (352) 840-9588*



For

B.F.F. Corporation

Post Office Box 4230

Ocala, Florida 34478

March 22, 2001

[Handwritten signature]
49447
3/28/01

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION REQUIREMENTS

As provided for in Chapter Rule 62-600.410(7) *Operation and Maintenance Requirements*:

All treatment plant permittees shall be responsible for making all facilities safe in terms of public health and safety at all times, including periods of inactivation or abandonment. The permittee shall give the Department written notice at least 30 days before inactivation or abandonment of a treatment plant and shall specify what steps will be taken to safeguard public health and safety.

GENERAL

It is the intent of this abandonment plan to take the package wastewater treatment plant and effluent disposal system completely out of service. All of the components of the existing packaged plant will be decommissioned and relocated by a contractor at a date yet to be determined. Wastewater collection system lines to the wastewater treatment plant will continue to discharge to an existing on-site lift station which will discharge into the Crownwood collection and transmission system.

SCHEDULE

The abandonment activities will begin immediately following final clearance of the proposed modifications to the existing lift station and be completed by July 22, 2001.

PLANT NOMENCLATURE:

The wastewater treatment plant is a 0.0125 MGD, Type III modular concrete package plant operating in the extended aeration mode with chlorine disinfected effluent discharging to a sprayfield with a total area under irrigation of 2.07 acres. The components of the plant are as follows:

- (1) 10,000-gallon steel Davco equalization basin.
- (4) 5,000-gallon Marolf aeration basin.
- (1) 5,200-gallon Marolf settling basin with scum removal and effluent weir.
- (1) 2,270-gallon Marolf aerobic sludge digester with supernatant return to the aeration basin.

- (1) 12,000-gallon Davco aerobic sludge digester.
- (1) 805-gallon Marolf chlorine contact basin for disinfection.
- (2) 7 1/2 HP, 1725 RPM motor, and Roots URAI 47 blower assembly for delivery of air for mixing and oxygen requirements.

PROCEDURE FOR ABANDONMENT OF PACKAGE TREATMENT PLANT

1. Change the existing lift station's raw sewage pumps with two Zoeller Model F7112-A, 7.5 Horsepower, grinder pumps capable of pumping approximately 7,763 linear feet to the collection/ transmission system of Crownwood of Golden Hills subdivision.
2. Disconnect chlorination equipment and turn blowers off.
3. Disconnect all electrical systems and remove circuit breakers pertaining to the operation of the wastewater treatment facility.
4. At chlorine contact basin plug outfall line to effluent wet well which discharges to the effluent holding pond required for the sprayfield.
5. Dewater clarifier, chlorine contact basin, aeration basins and digester and take to lime stabilization facility for treatment and disposal, i.e. American Pipe & Tank's Central Processing, Bio-Nutri-Tech Lime Stabilization Facility, etc.
6. Hose down and clean inside of aeration tanks.
7. Flush connecting pipes, clean and remove all sludge, scum and solids from clarifier, aeration basins, digester and chlorine contact basin.
8. Pressure wash with chlorine solution of sufficient strength to kill micro-organisms in the clarifier, aeration basins, digester and chlorine contact tank walls and bottom.
9. Place protective covers over all openings on clarifier, aeration basins, digester, and chlorine contact basins until such time structures are removed and relocated to another site by an independent contractor.
10. Dewater effluent holding pond, introduce lime slurry mix on pond bottom and sloped embankments, blend with contents of pond and remove mixture of lime slurry and wastewater residuals by vacuuming and backfilling with clean fill.

11. Seed, fertilize, and straw disturbed areas.
12. Remove pumps and electrical equipment from Spray field pump station and pressure wash with chlorine solution of sufficient strength. Properly abandon in place or have independent contract hauler remove and haul off-site.
13. Remove all sprinkler heads and yard piping within sprayfield.

Sandlin Woods

Consent Final Judgment

April 9, 1997

6-11-97 - 90 days to construct surge tank and wet well

?? - 120 days submit Certificate of Completion of construction + as built's

~~8-6-97~~ - 120 days Complete spray field improvements of April 15, 1996 narrative

- 150 day Cert of Completion + as built's for spray field

- 30 days Submit to DEP Plan of Action to show how all improvements (mods) will be implemented to keep plant running correctly.

- Every Quarter after CFJ - Submit a progress report on plant stating status of plant and progress of projects being performed

- BFF shall not construct any other mods of the facility without prior DEP approval.

- BFF shall pay 11,500.00 in civil penalties
1,000.00 in expenses

5 equal payments of 2500.00

- Immediately clean all spray heads and keep them clean and maintained

- Maintain a DO of 0.2 mg/L at end of final aeration basin. Do not shut off final aeration basin for solids control

removed 9-4-97
late

- 30 days to test RPZ

4-26-97 - 30 days to do Flow Calibration 8/29/97 9/3/98

4-30-97 - 30 days to do Sludge analysis 5-5-98

- 45 days to submit O+M performance report + an Initial Cap Analysis Report

done by Ken

- 20 days to waste digester, clean sand + grit from aeration basins + CCC, Clean diffusers + clarifier, Make all necessary repairs
- 20 days to ensure that no effluent of greater than 20mg/L TSS is discharged to spray, maintain chlorination, ponding on spray field is minimized effluent does not run off field
- Immediately - report all abnormal events
- Immediately - ensure AMR's submitted timely
- " - ensure operation + maintenance log is maintained

Motion For Contempt

July 12, 1999

August 2 2000
180 day extension
- 180 days - divert flows from Sandlin Woods to Utilities Inc System

Jan 16 2001

- 120 day extension
- 30 days - Submit app for approval from Utilities inc to divert flow to its WWTP. Send DEP copy of all correspondences
 - 45 days - Submit app to Dep to construct a sewage collection/transmission sys to divert flow to Utilities
 - 30 days after completion of construction submit appropriate Cert of Completion of Cons
 - 180 days - bring all lift stations into DEP Compliance
 - 60 days after facility is taken offline submit an abandonment plan. properly abandon plant
 - assessed 30,000.00 in penalties

Monies Collected History

OGC Number: 96-2818-C-42-DW District: SOUTHWEST County: MARION
 Style of Case: DEMENZES, CHARLES & ROBERT, B.F.F. CORPORATION; DEP VS.
 Program Area: DOMESTIC WASTE Mode: ENFORCEMENT
 Lead Attorney: NONA R SCHAFFNER Status: OPEN
 Forum Name: 05CC Forum Case Number: 97-1704-CA-A
 Permit Appl: DO-42170444 Final Order Number:

----- Monies Assessed -----

Assessment Date	Assessment Amount	Category	Fund	Admin Civil	Collectible Uncollectible	Payments Due
09-APR-1997	\$11,500.00	P PENALTIES	ECOSYS	C	C	5

----- Monies Collected -----

Due Date	Due Amount	Collection Date	Collection Amount	Receipt Number	Deposit Number	Deposit Date
09-MAY-1997	\$1,500.00	07-MAY-1997	\$1,500.00	135013	265	07-MAY-1997
09-MAY-1998	\$2,500.00	29-APR-1998	\$2,500.00	202236	103	29-APR-1998
09-MAY-1999	\$2,500.00	06-MAY-1999	\$2,500.00	271747	826	06-MAY-1999
09-MAY-2000	\$2,500.00	13-APR-2000	\$2,500.00	314883	611	13-APR-2000
09-MAY-2001	\$2,500.00					

Count: *1
 1 (004,018)

<Replace>

Monies Collected History

OGC Number: 96-2818-C-42-DW District: SOUTHWEST County: MARION
 Style of Case: DEMENZES, CHARLES & ROBERT, B.F.F. CORPORATION; DEP VS.
 Program Area: DOMESTIC WASTE Mode: ENFORCEMENT
 Lead Attorney: NONA R SCHAFFNER Status: OPEN
 Forum Name: 05CC Forum Case Number: 97-1704-CA-A
 Permit Appl: DO-42170444 Final Order Number:

----- Monies Assessed -----

Assessment Date	Assessment Amount	Category	Fund	Admin Civil	Collectible Uncollectible	Payments Due
12-JUL-1999	\$30,000.00	P PENALTIES	ECOSYS	C	C	

----- Monies Collected -----

Due Date	Due Amount	Collection Date	Collection Amount	Receipt Number	Deposit Number	Deposit Date
12-JUL-2000	\$6,000.00					
12-JUL-2001	\$6,000.00					
12-JUL-2002	\$6,000.00					
12-JUL-2003	\$6,000.00					
12-JUL-2004	\$6,000.00					

Enter the Date of the Assessment
 Count: *3
 1(013,002)

<Replace>

Monies Collected History

OGC Number: 96-2818-C-42-DW District: SOUTHWEST County: MARION
 Style of Case: DEMENZES, CHARLES & ROBERT, B.F.F. CORPORATION; DEP VS.
 Program Area: DOMESTIC WASTE Mode: ENFORCEMENT
 Lead Attorney: NONA R SCHAFFNER Status: OPEN
 Forum Name: 05CC Forum Case Number: 97-1704-CA-A
 Permit Appl: DO-42170444 Final Order Number:

----- Monies Assessed -----

Assessment Date	Assessment Amount	Category	Fund	Admin Civil	Collectible Uncollectible	Payments Due
09-APR-1997	\$1,000.00	E EXPENSES	ECOSYS	C	C	

----- Monies Collected -----

Due Date	Due Amount	Collection Date	Collection Amount	Receipt Number	Deposit Number	Deposit Date
09-MAY-1997	\$1,000.00	07-MAY-1997	\$1,000.00	135013	265	07-MAY-1997

Enter the Date of the Assessment
 Count: *3 ^ v
 1(013,002)

<Replace>

Total Monies Assessed/Collected

OGC Number: 96-2818-C-42-DW District: SOUTHWEST County: MARION
 Style of Case: DEMENZES, CHARLES & ROBERT, B.F.F. CORPORATION; DEP VS.
 Program Area: DOMESTIC WASTE Mode: ENFORCEMENT
 Lead Attorney: NONA R SCHAFFNER Status: OPEN
 Forum Name: 05CC Forum Case Number: 97-1704-CA-A
 Permit Appl: DO-42170444 Final Order Number:

Monies Assessed			Monies Collected		
Category	Date Assessed	Amount Assessed	Total Amount Collected	Last Payment Received	Next Payment Due
PENALTIES	09-APR-1997	\$11,500.00	\$9,000.00	13-APR-2000	09-MAY-2001
	CIVIL Fund ECOSYS				
EXPENSES	09-APR-1997	\$1,000.00	\$1,000.00	07-MAY-1997	
	CIVIL Fund ECOSYS				
PENALTIES	12-JUL-1999	\$30,000.00			12-JUL-2000
	CIVIL Fund ECOSYS				
	Fund				

Count: *1
 1(004,018)

<Replace>

file
 SANDLER DW
 WOODS WWTJ
 MARCO
 CO.
 JA
 2/27

File Edit Transfer Options Connection Macro Window Help

Collection Point Log Remittance Tot: \$6,000.00

SYS\$REMT: 420658 Type: CP Recvd Date: 23-FEB-2001 Status: RECEIVED
 SYS\$RCPT: 344977 PNR: Check #: 4299192428 Amount: 6,000.00
 SSN/FEIH: Name: BFF CORP
 First: C/O BUHR & ASSOC. Middle: Title: Suf:
 Address1: 1519 DALE HARRY HWY Short Comments:
 Address2: SUITE 100 MW-DGC 96-2818C DW
 City: LUTZ ST: FL Zip: 33549 Country:

> PAYMENT(S) <

Distr	CL	Object	Payment	Applic/	S
Area	Code/Description	Amount	Reference	Fund	T
446936	SWD	012008 LCT-PENALTIES	\$6,000.00	96-2818C	ECOSYS CO

COMMIT FREQUENTLY \$6,000.00 Payment total

Press <TAB> to accept Collection Point or enter F&A.

Count: *1 <Replace>

1(004,028)

BUHR & ASSOCIATES, P.A.

GERALD T. BUHR

City Attorney for:

Town of Zolfo Springs, FL
City of Bowling Green, FL

Attorney at Law

Northfork Professional Center
1519 Dale Mabry Hwy., Suite 100
Lutz, Florida 33549
www.gtbuhr.com

Private Practice in:

UTILITIES
ENVIRONMENT
LOCAL GOVERNMENT

RECEIVED
FEB 23 2001

February 22, 2001

2/22/01
Department of Environmental Protection
SOUTHWEST DISTRICT

Mr. Thomas Gucciardo
Domestic Waste Compliance & Enforcement
3804 Coconut Palm Drive
Tampa, Florida 33619

RE: Sandlin Woods/BFF

Dear Tom:

Enclosed you will find the \$6,000 check from BFF as promised. I hope you will carefully consider BFF's request for extension of time. I know this has been a difficult case, but I feel quite certain that we have "rounded the corner," and it would appear that no real benefit would be achieved by needlessly slamming them.

Very truly yours,

BUHR & ASSOCIATES, P.A.

By: _____

Gerald T. Buhr

cc: Nona Schaffner, Esquire
Robert Birenbaum
Hal Barrineau, P.E.

Dell:C:\DOCS\BFF\Gucciardo letter re extension and \$6,000.wpd

DW
OGC
2/23/01

THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK PRINTED ON THE BACK. THE FRONT OF THE DOCUMENT HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY.



2870

CASHIER'S CHECK

REMITTER: BFF CORP

4299192428

DATE February 20, 2001

75-1522
910

PAY TO THE ORDER OF DEPT OF ENVIRONMENTAL PROTECTION

\$ 6,000.00

Six Thousand and 00/100

DOLLARS

OGC CASE No: 96-28180
ECOSYSTEM MANTA RESTORATION TRUST FUND

Randy E. Schuyler
AUTHORIZED SIGNATURE

REMITTER

PAYABLE THRU FIRSTAR BANK OF MINNESOTA, N.A., ST. PAUL, MN

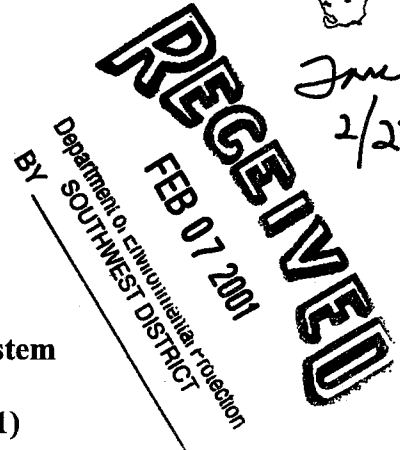
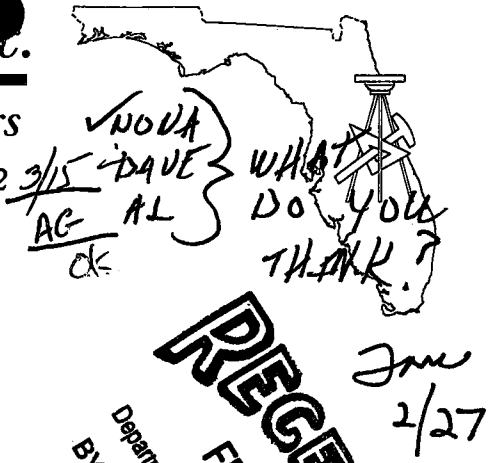
DRAWER: REPUBLIC SECURITY BANK

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



2-26-01

February 6, 2001

Mr. Tom Gucciardo
Domestic Waste Compliance/Enforcement
Florida Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, Florida 33619-8318

**Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order Case No.: 97-1704-CA-A
DEP File No. (Construction Permit No. CS42-017798-001)**

Dear Mr. Gucciardo:

It appears that we and our client had mistakenly assumed that the schedule of the penalty payments was extended along with the time schedule extensions. Although the error was unintentional, our client has agreed to make the payment as previously required and as follows:

B.F.F. will pay the \$6,000 payment requested on or before February 28, 2001, however, it asks that FDEP extend payment of the remaining penalties in the following manner.

On or Before April 1, 2001	Payment of \$2,500.00 finalizing the 1997 court ordered penalties. <i>REC'D 3-19-01</i>
On or Before February 28, 2001	1 st of 5 payments of \$6,000.00 due. <i>Rec'd 2/23/01</i>
May 2, 2002	2 nd of 5 payments of \$6,000.00 due. <i>Rec'd 8/14/02</i>
April 27, 2003	3 rd of 5 payments of \$6,000.00 due.
April 21, 2004	4 th of 5 payments of \$6,000.00 due.
<u>April 16, 2005</u>	<u>5th of 5 payments of \$6,000.00 due.</u>
Total Settlement	(5) \$6,000.00 payments = \$32,500.00

In order to provide the necessary support for the requests for extension, our client also attaches financial affidavits as provided on your web site. When you review these documents, I am sure that you will find our client has expended considerable funds to accomplish the connection to Utilities, Inc.'s Crownwood of Golden Hills Wastewater Plant.

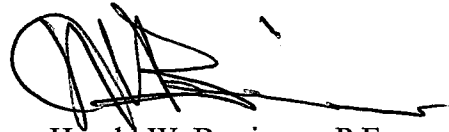
On a more positive note, we are happy to inform you that the force main is complete and we are currently in the process of working out the point of connection details with Utilities, Inc. The survey has been completed and we plan to submit the engineering plans and specifications along with the \$250.00 modification fee to the Department to modify the existing construction permit by February 19, 2001.

We greatly appreciate the Department's time and cooperation in dealing with this matter. If you have any questions or require any additional information, please feel free to contact me or Hal.

Sincerely,



Douglas A. VanDeursen, E.I.



Harold W. Barrineau, P.E.
FL Reg. No.: 49447

Enclosure

cc: Charles deMenzes, B.F.F. Corp.
Gerald T. Buhr, Esquire

MEMORANDUM

TO: DISTRICT PERSONNEL
FROM: OFFICE OF GENERAL COUNSEL
SUBJECT: FINANCIAL AFFIDAVIT FOR A CORPORATION

RECEIVED
FEB 07 2001
Department of Community Development, Director
BY SOUTHWEST DISTRICT

The following financial information is necessary for an analysis of a corporation or s-corporation:

1. Audited or reviewed corporate financial statements for the previous three years (i.e. balance sheet, income statement, and statement of cash flows); or copies of the annual 10-K filed with the SEC for the previous three years (if publicly traded); or a signed, dated and notarized corporate financial affidavit.
2. Copies of the corporate income tax returns for the previous three years, with applicable schedules attached (as filed with the Internal Revenue Service).
3. A signed and dated letter of management representations (standard letter provided by DEP) SEE ATTACHMENT I.

If the corporation does not have audited or reviewed financial statements, the following affidavit should be completed.

The analysis of an s-corporation, when audited or reviewed financial statements are not available, may require two financial affidavits. The corporate affidavit is used to identify revenue, expenses, assets, and liabilities of the business and the individual affidavit (Parts I and II) is used to obtain financial information about major shareholders (when applicable).

The following corporate affidavit should not be used for the analysis of an individual, sole proprietor, or partnership. Please refer to the financial affidavit designed specifically for each of those entities.

Forward all financial documentation to the financial analyst with a cover memo describing the estimated costs of compliance, proposed penalties, a brief description of the violation and a request for financial analysis.

RECEIVED
FEB 06 2001

RECEIVED
JAN 31 2001
By _____

FINANCIAL AFFIDAVIT

FOR

A CORPORATION

INSTRUCTIONS FOR COMPLETING THE CORPORATE FINANCIAL AFFIDAVIT

The following financial affidavit is used by the Department's financial analyst in determining the corporation or s-corporation's ability to comply with corrective action or pay proposed penalties for contaminated property when audited or reviewed financial statements or annual 10-K reports are unavailable. The analysis is performed as a response to your claim of inability to pay and is voluntary on your part.

Identify revenue, expenses, assets, and liabilities on the financial affidavit provided by the district personnel or attorney handling the case. If revenue, expenses, assets, or liabilities exist for which a line item is not available, add the item at the end of the appropriate section and include it in the total for that section.

In addition, the following documents may be requested if applicable:

1. A list of all bank accounts, a copy of the corporate charter, chart of accounts, organization chart, complete and current list of officers and directors, complete and current list of shareholders and their ownership percentages; annual board meeting minutes for the previous two years;
2. Copies of form 966 in cases of dissolution; 1099-dividend or miscellaneous forms;
3. Copies of consolidated returns (if applicable), general ledgers, payroll journals, year end trial balances, depreciation worksheets, canceled checks and collateral for shareholder loans;
4. All investment, brokerage, insurance and bank accounts statements;
5. Copies of agreements for all loans, leases, rentals, promissory notes, mergers, purchases (with schedules for asset appraisals), settlements, guarantees, liens, deeds, agreements to sell or buy receivables; treasury stock purchases (with appraised value at time of purchase); and, schedules detailing stock ownership, if applicable.

Upon completion, the Chief Executive Officer, Chief Financial Officer, or other appropriate personnel should sign and date, as a corporate representative, the last page of the financial affidavit in the presence of a notary public or attorney.

Submit a complete notarized/certified financial affidavit, a signed and dated letter of management representations, and copies of the corporate tax returns for the previous three years, with applicable schedules attached (as filed with the Internal Revenue Service) to the DEP district contact or enforcement attorney handling your case.

Since the requested documentation is essential to performing an analysis, it is important information be supplied to the Department in a complete and timely manner. The Department retains the right to request further information, as identified above, or refuse to perform an analysis if required documentation is not received. Again, this analysis is performed upon your request and is

voluntary on your part. The Department's goal is to render a complete, correct and fair conclusion as to your ability to pay.

The documentation submitted may be subject to disclosure as a public record under Section 119, Florida Statute; therefore, this submittal should not be considered confidential.

I hereby authorize the Department of Environmental Protection to verify the earnings, records, bank accounts, stock holdings, pension, credit information (including past and present mortgages), and any other assets, liabilities, revenues or expenses necessary to perform an analysis of the company's financial position.



AUTHORIZED CORPORATE SIGNING OFFICER



DATE

BEFORE THE STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

IN RE:

IN THE OFFICE OF THE
DISTRICT

FINANCIAL AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF MARION) SS

BEFORE ME this day personally appeared CHARLES deMENZES,
who being duly sworn, deposes and says that the following information is true and correct according to
HIS best knowledge and belief.

CORPORATE INFORMATION

CORPORATION NAME: BFF CORP

ADDRESS: P.O. BOX 5220, Ocala, FL 34478

EMPLOYER ID NUMBER #: 65-0108491

FILING STATUS: S-CORP
(i.e. corporation, s-corporation, etc.)

PROFIT STATUS: FOR PROFIT
(i.e. for profit, not-for-profit, etc.)

BUSINESS ACTIVITY: WASTEWATER ONLY
(i.e. tanks, hazardous waste water, etc.)

ACCOUNTING METHOD: CASH BASIS
(i.e. cash basis, accrual, etc.)

BALANCE SHEET INFORMATION

ASSETS

Cash and cash equivalents:

Petty cash

\$

Cash in bank- general

1,716

Cash in bank- payroll

Cash in bank- tax account

Cash in bank- savings

Money market

Other: _____

Certificate(s) of Deposits

Treasury Bills

Stocks

Bonds

Accounts Receivable:

Trade Accounts

685

Less: Allowance for bad debts

Officers

Employees

Stockholders

Dividends

Other

Less: Allowance for bad debts

Prepaid Assets:

Prepaid Insurance

Prepaid Rent

Other Prepaid Assets:

Inventory

Supplies

Trade notes

Less: Allowance for bad debts

Federal and state obligations

Investments:

FIXED ASSETS:

Buildings & other depreciable assets (describe):

327,959

Construction In Progress	_____
Life Insurance Policy- cash surrender value	_____
Livestock	_____
Machinery and equipment	_____
Other: _____	_____
_____	_____
TOTAL NET ASSETS	\$ <u>366,414</u>

LIABILITIES

Accounts payable	<u>67,188</u>
Accrued salaries	_____
Bonus payable	_____
Accrued income tax	_____
Loans :	
Line(s) of credit	_____
Mortgage(s)	<u>115,172</u>
Automobile(s)	_____
From stockholder(s)	<u>7,500</u>
Other loan(s)	<u>12,000</u>
Bonds payable	_____
Notes payable	_____
Franchise fees payable	_____
Licns	_____
Other liabilities:	
<u>Due to Mira</u>	<u>94,694</u>
<u>CIAC net of Amort</u>	<u>27,858</u>
<u>Due to Regulatory Comm</u>	<u>2,902</u>
Cutomer Deposit	960
TOTAL LIABILITIES	<u>328,274</u>

EQUITY

Capital stock:

Common	<u>1,000</u>
Preferred	
Paid in capital	<u>202,281</u>
Retained Earnings- appropriated	
Retained Earnings- unappropriated	<u>(165,141)</u>
Less: Cost of treasury stock	
TOTAL LIABILITIES & STOCKHOLDERS EQUITY	\$ <u>366,414</u>

NOTE: Prior to forwarding to the Department, please ensure that the balance sheet does in fact balance: TOTAL ASSETS = TOTAL LIABILITIES + OWNERS EQUITY

INCOME AND EXPENSE INFORMATION

REVENUE:

Gross Sales	\$	<u>64,488</u>
Less: Sales returns and allowances		<u> </u>
Gross Receipts from services		<u> </u>

OTHER REVENUE

Commissions		<u> </u>
Rental income		<u> </u>
Interest income:		
Bonds		<u> </u>
Certificate of Deposit(s)		<u> </u>
Other		<u> </u>
Other		<u> </u>
Proceeds from life insurance		<u> </u>
Gross Royalties		<u> </u>
Other Revenue:		
<u>Amortization of CIAC</u>		<u>1,654</u>
		<u> </u>
		<u> </u>
TOTAL REVENUE	\$	<u>66,142</u>

EXPENSES

Cost of Goods Sold	\$	<u> </u>
Officer Compensation		<u> </u>
Salaries and wages		<u> </u>
Commission		<u> </u>
Travel, meals, etc.		<u> </u>
Supplies		<u>401</u>
Rent Expense		<u> </u>
Lease Expense:		
Buildings		<u> </u>
Equipment		<u> </u>
Automobile		<u> </u>
Other		<u> </u>
Loan payments:		
Mortgage(s)		<u> </u>
Automobile(s)		<u> </u>
Machinery		<u> </u>
Other		<u> </u>
Repairs and maintenance		<u>2,032</u>
Bad debt expense		<u> </u>
Utilities:		<u> </u>

Electricity	<u>3,409</u>
Gas Electric Sludge Removal	<u>1,954</u>
Taxes:	
Property	<u>1,948</u>
Payroll	<u> </u>
General _____	<u> </u>
Interest expense	<u>17,230</u>
Insurance	<u>720</u>
Contract Bank Charges	<u>294</u>
Depreciation expense	<u>18,243</u>
Amortization expense	<u>1,630</u>
Depletion	<u> </u>
Advertising	<u> </u>
Subcontractor expense	<u> </u>
Permits	<u> </u>
Employee benefit programs	<u> </u>
Pension, profit-sharing, etc., plans	<u> </u>
Manufacturing expense	<u> </u>
Management fees	<u> </u>
Other:	
Engineering _____	<u>15,461</u>
Contractual _____	<u>18,652</u>
 <u>OTHER EXPENSES</u>	
Security expense	<u> </u>
Premium on life insurance	<u> </u>
(identify the insured) _____	<u> </u>
Inspection expense	<u> </u>
Penalties	<u>2,500</u>
Professional Fees:	
Audit expense	<u> </u>
Legal expense	<u>2,686</u>
Other <u>Reg Asses Fee</u>	<u>2,902</u>
 TOTAL ITEMIZED EXPENSES	 \$ <u>90,062</u>
 TOTAL REVENUE	 <u>66,142</u>
 LESS: TOTAL ITEMIZED EXPENSES (above)	 <u>90,062</u>
 NET INCOME	 \$ <u>(23,920)</u>

STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income	\$	<u>(23,920)</u>
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain (loss) on sale/disposition of asset(s)		
Increase (Decrease) in Non-Cash Items		
Depreciation		<u>18,243</u>
Amortization		<u>1,630</u>
Depreciation Amortization of CIAC		<u>(1,654)</u>
Deferred Taxes		
Provision for bad debts		
(Increase) decrease in assets:		
Trade accounts receivable		<u>123</u>
Notes Receivable		
Interest Receivable		
Inventory		
Prepaid Expenses		
Other <u>Deposits</u>		<u>380</u>
Other _____		
Increase (decrease) in liabilities:		
Trade accounts payable		
Other accounts payable -Mira		<u>60,963</u>
Income taxes payable		
Other <u>change in Reg Comm Pay</u>		<u>81</u>
Other <u>customer deposits</u>		<u>120</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		<u>55,966</u>

CASH FLOWS FROM INVESTING ACTIVITIES

(Purchase) Sale of equipment	\$	<u>(97,436)</u>
(Purchase) Sale of other fixed asset(s)		
(Increase) Decrease in outstanding advances		
(Increase) Decrease in restricted cash		
(Increase) Decrease in other short-term investments, maturities less than 90 days		
Other _____		
Other _____		

NET CASH (USED) PROVIDED BY INVESTING ACTIVITIES

(97,436)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds (Repayment) of short-term borrowings		
Proceeds (Repayment) of notes payable and long-term debt		<u>42,634</u>
Proceeds from stock issue		
(Purchase) Sale of Treasury Stock		

Dividends (paid)	_____
Loans from Stockholders	_____
Other _____	_____
NET CASH (USED) PROVIDED BY FINANCING ACTIVITIES	<u><u>42,634</u></u>
NET (DECREASE) INCREASE IN CASH	<u>1,164</u>
CASH AT BEGINNING OF YEAR	<u>552</u>
CASH AT THE END OF THE YEAR	<u><u>1,716</u></u>

\$

RETAINED EARNINGS INFORMATION

Balance January 1, 199 2000	\$	<u>(141,221)</u>
Net Profit (before federal income tax)		<u>(23,920)</u>
Income tax accrued for current year		_____
Dividends paid during current year		_____
Cash		_____
Stock		_____
Property		_____
Reserve for contingencies (describe)		_____
Refund of prior year income tax		_____
Balance December 31, 199 2000	\$	<u>(165,141)</u>

Inventory valuation method, choose one:

- | | | |
|-------------------------|-------|-----|
| Lower of cost or market | _____ | |
| First in first out | _____ | N/A |
| Last in first out | _____ | |
| Other: _____ | _____ | |

GIFTS AND RELATED PARTY SALES

List any assets either gifted or sold, within the previous twenty-four months, to a related party if the asset value individually exceeded \$500. Related party is defined as any entity that can control or significantly influence the management or operating policies of another entity to the extent that one of the entities may be prevented from pursuing its own interests. Related parties for this purpose include, but are not limited to:

1. Principal owners and members of management and their immediate families or others who reside in the same household (i.e. officers, stockholders)
2. Affiliated companies
3. Investments accounted for under the equity method
4. Trusts for the benefit of employees

NONE _____

**LETTER OF MANAGEMENT REPRESENTATIONS
ATTACHMENT I**

In connection with the Departments analysis of the balance sheet, income statement, statement of cash flow, and supplemental financial information of _____ as of _____ and for the period of _____ for the purpose of determining the corporations ability to comply with corrective action or pay proposed penalties, I/WE HEREBY CERTIFY under penalty of perjury and subject to provisions of Section 403.161, Florida Statute, that to the best of my/our knowledge, information and belief, the following representations made to the Department during its analysis of the financial affidavit or financial statements provided, and as supplemented, are true and correct:

1. I/We accept responsibility for the fair presentation in the statements, of the corporation's financial position, results of operations, and cash flow in conformity with generally accepted accounting principles.
2. I/We accept responsibility for the fair presentation in the affidavit, of the corporation's financial position, results of operations, and cash flow in conformity with generally accepted accounting principles.
3. The use of any other comprehensive basis of accounting (i.e. not generally accepted accounting principles) has been identified.
4. I/We have no knowledge of pending or imminent events that may materially affect the carrying value or classification of assets and liabilities, which have not been identified.
5. The following have been properly recorded or disclosed in the financial statement or affidavit:
 - a. Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - b. Capital stock repurchase options or agreements; or capital stock reserved for options, warrants, conversions, or other requirements.
 - c. Arrangements with financial institutions involving compensating balances or arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - d. Agreements to repurchase assets previously sold
5. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or financial affidavit.
6. Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

**LETTER OF MANAGEMENT REPRESENTATIONS
ATTACHMENT I
Page Two**

7. The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged, where such lien, encumbrance, or pledge was not clearly identified in the financial statements, affidavit or information provided to the Department.

Chief Executive Officer Date


[Signature] *1/30/01*
Chief Financial Officer Date

**STATE OF FLORIDA
COUNTY OF**

The foregoing instrument was acknowledged before me this 30th by Charles de Menezes of BFF CORP, a sub-S corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ as identification.

[Signature]
NOTARY PUBLIC

Robert C. Hipke
MY COMMISSION # CC821427 EXPIRES
March 28, 2003
BONDED THROUGH TROY FAIN INSURANCE, INC.

My Commission Expires 

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of this Financial Affidavit was furnished by _____ to: _____
on the _____ day of _____ 199__.

ATTORNEY FOR AFFIANT

Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. See separate instructions.

For calendar year 2000, or tax year beginning , 2000, and ending , 20

Header section containing: A Effective Date of Election as an S Corporation (02/01/89), B Business Code No. (221300), C Employer Identification Number (65-0108491), D Date Incorporated (12/22/88), E Total Assets (\$366,414), Name (BFF, INC.), Address (8940 S.W. 67TH AVENUE, MIAMI, FL 33156).

F Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return. G Enter number of shareholders in the corporation at end of the tax year: 1

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns for Income (lines 1-6), Deductions (lines 7-21), Tax (lines 22-27), and Payments (lines 23-27). Includes sub-columns for depreciation (14a, 14b, 14c) and tax payments (23a, 23b, 23c, 23d).

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only section: Preparer's Signature (Daniel J. Collier CPA), Date (01/11/01), Firm's Name (DANIEL J. COLLIER P.A.), Address (1111 NE 25TH AVENUE SUITE 204, OCALA, FL 34470), EIN (59-3017166), Phone No. ((352) 732-5611).

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional Section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

(i) Cost as described in Regulations Section 1.471-3

(ii) Lower of cost or market as described in Regulations Section 1.471-4

(iii) Other (specify method used and attach explanation) _____

b Check if there was a writedown of 'subnormal' goods as described in Regulations Section 1.471-2(c) _____

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) _____

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d _____

e Do the rules of Section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If 'Yes,' attach explanation _____

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity <u>UTILITY COMPANY</u> (b) Product or service <u>SEWERAGE SERVICE</u>		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Section 267(c).) If 'Yes,' attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of Section 1561?		X
5 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If so, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
7 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in Section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) \$ _____		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see instructions) <input checked="" type="checkbox"/>		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	-24,831.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
	Expenses from other rental activities (attach schedule)	3b	
	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	
b	Ordinary dividends	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):		
	(1) 28% rate gain (loss)		
	(2) Total for year	4e (2)	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net Section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5	
6	Other income (loss) (attach schedule)	6	

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)

	(a) Pro rata share items	(b) Total amount
Deductions	7 Charitable contributions (attach schedule)	7
	8 Section 179 expense deduction (attach Form 4562)	8
	9 Deductions related to portfolio income (loss) (itemize)	9
	10 Other deductions (attach schedule)	10
Investment Interest	11 a Interest expense on investment debts	11 a
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	11 b (1)
	(2) Investment expenses included on line 9 above	11 b (2)
Credits	12 a Credit for alcohol used as a fuel (attach Form 6478)	12 a
	b Low-income housing credit:	
	(1) From partnerships to which Section 42(j)(5) applies for property placed in service before 1990	12 b (1)
	(2) Other than on line 12b(1) for property placed in service before 1990	12 b (2)
	(3) From partnerships to which Section 42(j)(5) applies for property placed in service after 1989	12 b (3)
	(4) Other than on line 12b(3) for property placed in service after 1989	12 b (4)
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12 c
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12 d
	e Credits related to other rental activities	12 e
	13 Other credits	13
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14 a
	b Adjusted gain or loss	14 b
	c Depletion (other than oil and gas)	14 c
	d (1) Gross income from oil, gas, or geothermal properties	14 d (1)
	(2) Deductions allocable to oil, gas, or geothermal properties	14 d (2)
	e Other adjustments and tax preference items (attach schedule)	14 e
Foreign Taxes	15 a Name of foreign country or U.S. possession ▶	
	b Gross income sourced at shareholder level	15 b
	c Foreign gross income sourced at corporate level:	
	(1) Passive	15 c (1)
	(2) Listed categories (attach schedule)	15 c (2)
	(3) General limitation	15 c (3)
	d Deductions allocated and apportioned at shareholder level:	
	(1) Interest expense	15 d (1)
	(2) Other	15 d (2)
	e Deductions allocated and apportioned at corporate level to foreign source income:	
	(1) Passive	15 e (1)
(2) Listed categories (attach schedule)	15 e (2)	
(3) General limitation	15 e (3)	
f Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15 f	
g Reduction in taxes available for credit and gross income from all sources (attach schedule)	15 g	
Other	16 Section 59(e)(2) expenditures: a Type ▶	b Amount ▶ 16 b
	17 Tax-exempt interest income	17
	18 Other tax-exempt income	18 1,655.
	19 Nondeductible expenses	19
	20 Total property distributions (including cash) other than dividends reported on line 22 below	20
	21 Other items and amounts required to be reported separately to shareholders (attach schedule).	
	22 Total dividend distributions paid from accumulated earnings and profits	22
	23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15f, and 16b	23 -24,831.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		553.		1,716.
2a	Trade notes and accounts receivable	807.		685.	
b	Less allowance for bad debts		807.		685.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	375,741.		473,177.	
b	Less accumulated depreciation	126,975.	248,766.	145,218.	327,959.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		34,800.		34,800.
13a	Intangible assets (amortizable only)	7,136.		7,136.	
b	Less accumulated amortization	4,252.	2,884.	5,882.	1,254.
14	Other assets (attach schedule) .. Ln. 14. St		380.		0.
15	Total assets		288,190.		366,414.
Liabilities and Shareholders' Equity					
16	Accounts payable		20,745.		67,188.
17	Mortgages, notes, bonds payable in less than 1 year		4,000.		4,000.
18	Other current liabilities (attach sch) .. Ln. 18. St		80,187.		98,556.
19	Loans from shareholders		7,500.		7,500.
20	Mortgages, notes, bonds payable in 1 year or more		84,186.		123,172.
21	Other liabilities (attach schedule) .. Ln. 21. St		29,512.		27,858.
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital		202,281.		202,281.
24	Retained earnings		-141,221.		-165,141.
25	Adjustments to shareholders' equity (attach sch)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		288,190.		366,414.

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books	-23,920.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest . \$	
				See Sch M-1, Line 5	1,655.
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15f, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15f, and 16b, not charged against book income this year (itemize):	
a	Depreciation	\$ 18,243.	a	Depreciation \$	29,825.
b	Travel and entertainment . \$			See Sch M-1, Line 6	907.
	See Sch M-1, Line 3	13,233.	7	Add lines 5 and 6	32,387.
4	Add lines 1 through 3	7,556.	8	Income (loss) (Schedule K, ln 23). Ln 4 less ln 7 ...	-24,831.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-139,236.	1,929.
2	Ordinary income from page 1, line 21		
3	Other additions		1,655.
4	Loss from page 1, line 21	24,831.	
5	Other reductions		
6	Combine lines 1 through 5	-164,067.	3,584.
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-164,067.	3,584.

Depreciation and Amortization (Including Information on Listed Property)

2000

67

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach this form to your return.

Name(s) Shown on Return

Business or Activity to Which This Form Relates

Identifying Number

BFF, INC.

Form 1120S Line 21

65-0108491

Part I Election to Expense Certain Tangible Property (Section 179)

Note: If you have any 'listed property,' complete Part V before you complete Part I.

Table with 13 rows for Section 179 election. Line 1: \$20,000. Line 3: \$200,000. Line 13: Carryover of disallowed deduction to 2001.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

Section A - General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B - General Depreciation System (GDS) (See instructions)

Table for Section B with columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, and 25-year property.

Section C - Alternative Depreciation System (ADS) (See instructions)

Table for Section C with columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 12-year and 40-year class life.

Part III Other Depreciation (Do not include listed property.) (See instructions)

Table with 3 rows: 17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000 (\$28,433), 18 Property subject to Section 168(f)(1) election, 19 ACRS and other depreciation.

Part IV Summary (See instructions)

Table with 3 rows: 20 Listed property. Enter amount from line 26, 21 Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions (\$29,825), 22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

23 a Do you have evidence to support the business/investment use claimed?		Yes	No	23 b If 'Yes,' is the evidence written?		Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost
24 Property used more than 50% in a qualified business use (see instructions):								
25 Property used 50% or less in a qualified business use (see instructions):								
26 Add amounts in column (h). Enter the total here and on line 20, page 1								26
27 Add amounts in column (i). Enter the total here and on line 7, page 1								27

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6						
28 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons. See instructions.

35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 35, 36, 37, 38, or 39 is 'Yes,' you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year (see instructions):					
41 Amortization of costs that began before 2000				41	907.
42 Total. Add amounts in column (f). See instructions for where to report				42	907.

Schedule K-1
(Form 1120S)

Shareholder's Share of Income, Credits, Deductions, etc

OMB No. 1545-0130

▶ See separate instructions.

2000

Department of the Treasury
Internal Revenue Service

For calendar year 2000 or tax year

beginning

, 2000, and ending

, 20

Shareholder's identifying number ▶ [REDACTED]

Corporation's identifying number ▶ 65-0108491

Shareholder's Name, Address, and ZIP Code

Corporation's Name, Address, and ZIP Code

ROBERT & DEENA BIRENBAUM
8940 S.W. 67TH AVENUE
MIAMI, FL 33156

BFF, INC.
8940 S.W. 67TH AVENUE
MIAMI, FL 33156

- A** Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 100.00000 %
- B** Internal Revenue Service Center where corporation filed its return ▶ Atlanta, GA 39901-0013
- C** Tax shelter registration number (see instructions for Schedule K-1) ▶ _____
- D** Check applicable boxes: (1) Final K-1 (2) Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 -24,831.	See Shareholder's Instructions for Schedule K-1 (Form 1120S). Schedule B, Part I, line 1 Schedule B, Part II, line 5 Schedule E, Part I, line 4 Schedule D, line 5, col (f) Schedule D, line 12, col (g) Schedule D, line 12, col (f) (Enter on applicable line of return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of return.)
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	
	b Ordinary dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss):		
	(1) 28% rate gain (loss)	4e(1)	
(2) Total for year	4e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 Net Section 1231 gain (loss) (other than due to casualty or theft)	5		
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (attach schedule)	7	Schedule A, line 15 or 16
	8 Section 179 expense deduction	8	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11a Interest expense on investment debts	11a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above ...	11b(1)	
	(2) Investment expenses included on line 9 above	11b(2)	
Credits	12a Credit for alcohol used as fuel	12a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From Section 42(j)(5) partnerships for property placed in service before 1990	12b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	12b(2)	
	(3) From Section 42(j)(5) partnerships for property placed in service after 1989	12b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e Credits related to other rental activities	12e		
13 Other credits	13	See Shareholder's Instructions for Schedule K-1 (Form 1120S).	

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2000

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a	See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15a Name of foreign country or U.S. possession ▶ _____		Form 1116, Part I
	b Gross income sourced at shareholder level	15b	
	c Foreign gross income sourced at corporate level:		
	(1) Passive	15c(1)	
	(2) Listed categories (attach schedule)	15c(2)	
	(3) General limitation	15c(3)	
	d Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15d(1)	
	(2) Other	15d(2)	
	e Deductions allocated and apportioned at corporate level to foreign source income:		
	(1) Passive	15e(1)	
(2) Listed categories (attach schedule)	15e(2)		
(3) General limitation	15e(3)		
f Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15f	Form 1116, Part II	
g Reduction in taxes available for credit and gross income from all sources (attach schedule)	15g	See instructions for Form 1116	
Other	16 Section 59(e)(2) expenditures: a Type ▶ _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	1,655.
	19 Nondeductible expenses	19	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for 'Loans from Shareholders'	21	
	22 Recapture of low-income housing credit:		Form 8611, line 8
a From Section 42(j)(5) partnerships	22a		
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

Form 1120S, Page 1, Line 1
Other Deductions

AMORTIZATION	907.
BANK CHARGES	294.
LEGAL AND PROFESSIONAL	2,686.
SUPPLIES	41.
UTILITIES	3,029.
SLUDGE REMOVAL	1,955.
CONTRACTUAL SERVICES	9,796.
CONSENT DECREE	2,500.
REG COMMISSION FEES	2,821.
CONTRACTUAL SERVICES - ENGINEERING	15,461.
Total	<u>39,490.</u>

Other Assets:
1120S, Schedule L, Line 14

Other Assets:	Beginning of tax year	End of tax year
DEPOSITS	380.	0.
Total	<u>380.</u>	<u>0.</u>

Other Current Liabilities:
1120S, Schedule L, Line 18

Other Current Liabilities:	Beginning of tax year	End of tax year
DUE TO MIRA	76,526.	94,694.
CUSTOMER DEPOSITS	840.	960.
ACCRUED EXPENSES	2,821.	2,902.
Total	<u>80,187.</u>	<u>98,556.</u>

Other Liabilities:
1120S, Schedule L, Line 21

Other Liabilities:	Beginning of tax year	End of tax year
CIAC NET OF AMORTIZATION	29,512.	27,858.
Total	<u>29,512.</u>	<u>27,858.</u>

Form 1120S, Page 4, Schedule M-1, Line 3
Sch M-1, Line 3

AMORTIZATION	1,630.
CONVERSION TO CASH BASIS	11,603.
Total	<u>13,233.</u>

Form 1120S, Page 4, Schedule M-1, Line 5
Sch M-1, Line 5

AMORTIZATION OF CIAC	<u>1,654.</u>
ROUNDING	<u>1.</u>
Total	<u><u>1,655.</u></u>

Form 1120S, Page 4, Schedule M-1, Line 6
Sch M-1, Line 6

AMORTIZATION	<u>907.</u>
Total	<u><u>907.</u></u>

Form 1120S, Page 4, Schedule M-2, Line 3
Schedule M-2, Other Additions

AMORTIZATION OF CIAC	<u>1,654.</u>
ROUNDING	<u>1.</u>
Total	<u><u>1,655.</u></u>

Form 1120S p1-2: Income Tax Return for an S Corporation

Taxes and Licenses Smart Worksheet		
A	State franchise or income taxes	_____
B	Local property taxes	_____
C 1	Payroll taxes	_____
2	Less: Credit from Form 8846	_____
D	Other miscellaneous taxes	2,425.
E	Licenses	_____

Form 1120S p3-4: Income Tax Return for an S Corporation

Other Tax-Exempt Income Smart Worksheet		
(Caution: If you use the Schedule M-1 Items Worksheet, enter any other tax-exempt income there, Not below.)		
A	AMORTIZATION OF CIAC	1,654.
	ROUNDING	1.
	_____
	_____

Form 1120S p3-4: Income Tax Return for an S Corporation

Schedule M-1 Smart Worksheet		
To use optional M-1 items worksheet, QuickZoom here		
Program will complete Schedule M-1, lines 2 through 8, from entries on M-1 items worksheet.		
Computed Net Income (Loss) per books		
A	Income (loss) per return from Schedule K, line 23	-24,831.
B	Income item tax/book differences from M-1 items worksheet	1,655.
C	Expense item tax/book differences from M-1 items worksheet	-744.
D	Net tax/book differences (combine lines B and C)	911.
E	Computed net income (loss) per books (combine lines A and D)	-23,920.
F	Use amount on line E for Schedule M-1, line 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Form 1120S p3-4: Income Tax Return for an S Corporation

Schedule M-2 Smart Worksheet		
Prior C corporations only:		
Enter beginning of tax year account balances:		
A	Retained earnings while a C corporation	2,951.
B	Earnings and profits account (E&P)	2,951.
C	Check to make election to distribute E&P before AAA	<input type="checkbox"/>
	QuickZoom to election statement	
All corporations:		
Enter beginning of tax year balance:		
D	Accumulated tax/book timing differences account (if any)	-5,862.
	QuickZoom to Schedule M-2/Retained Earnings Worksheet	

Form 1120S U.S. Income Tax Return for an S Corporation 1999

OMB No. 1545-0130 IRS use only - Do not write or staple in this space.

Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. See separate instructions.

For calendar year 1999, or tax year beginning , 1999, and ending

Header section with fields A-E: Effective Date of Election, Business Code No., Name (BFF, INC.), Employer Identification Number (65-0108491), Date Incorporated (12/22/88), and Total Assets (\$288,190).

Fields F and G: Check applicable boxes for return type and Enter number of shareholders in the corporation at end of the tax year (1).

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with 27 rows for Income, Deductions, and Tax Payments. Includes sub-rows for depreciation (14a-c) and tax payments (22a-c, 23a-c, 23d).

Please Sign Here: Declaration of preparer and signature lines for Signature of Officer, Date, and Title.

Paid Preparer's Use Only: Fields for Preparer's Signature, Date (02/14/00), Firm's Name (DANIEL J. COLLIER P.A.), and Address (1007 S.E. FORT KING STREET, OCALA, FL 34471).

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional Section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations Section 1.471-3
- (ii) Lower of cost or market as described in Regulations Section 1.471-4
- (iii) Other (specify method used and attach explanation) _____

b Check if there was a writedown of 'subnormal' goods as described in Regulations Section 1.471-2(c) Yes No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) Yes No

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e Do the rules of Section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation Yes No

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity <u>UTILITY COMPANY</u> (b) Product or service <u>SEWERAGE SERVICE</u>		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Section 267(c).) If 'Yes,' attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of Section 1561?		X
5 At any time during calendar year 1999, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If 'Yes,' enter the name of the foreign country _____		
6 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the corporation may have to file Form 3520. See instructions		X
7 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter	<input type="checkbox"/>	
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount	<input type="checkbox"/>	
If so, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in Section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) \$ _____		
10 Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see instructions) ..	<input checked="" type="checkbox"/>	

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc

		(a) Pro rata share items	(b) Total amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	-6,680.
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities (attach schedule)	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4	Portfolio income (loss):		
	a	Interest income	4a	
	b	Ordinary dividends	4b	
	c	Royalty income	4c	
	d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
	e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):		
	(1)	28% rate gain (loss)	4e (2)	
	(2)	Total for year		
f	Other portfolio income (loss) (attach schedule)	4f		
5	Net Section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5		
6	Other income (loss) (attach schedule)	6		
Deductions	7	Charitable contributions (attach schedule)	7	
	8	Section 179 expense deduction (attach Form 4562)	8	
	9	Deductions related to portfolio income (loss) (itemize)	9	
	10	Other deductions (attach schedule)	10	
Investment Interest	11a	Interest expense on investment debts	11a	
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b (1)	
	(2)	Investment expenses included on line 9 above	11b (2)	
Credits	12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b	Low-income housing credit:		
	(1)	From partnerships to which Section 42(j)(5) applies for property placed in service before 1990	12b (1)	
	(2)	Other than on line 12b(1) for property placed in service before 1990	12b (2)	
	(3)	From partnerships to which Section 42(j)(5) applies for property placed in service after 1989	12b (3)	
	(4)	Other than on line 12b(3) for property placed in service after 1989	12b (4)	
	c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
	d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e	Credits related to other rental activities	12e		
13	Other credits	13		
Adjustments and Tax Preference Items	14a	Depreciation adjustment on property placed in service after 1986	14a	
	b	Adjusted gain or loss	14b	
	c	Depletion (other than oil and gas)	14c	
	d (1)	Gross income from oil, gas, or geothermal properties	14d (1)	
	(2)	Deductions allocable to oil, gas, or geothermal properties	14d (2)	
e	Other adjustments and tax preference items (attach schedule)	14e		
Foreign Taxes	15a	Type of income		
	b	Name of foreign country or U.S. possession		
	c	Total gross income from sources outside the United States (attach schedule)	15c	
	d	Total applicable deductions and losses (attach schedule)	15d	
	e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
	f	Reduction in taxes available for credit (attach schedule)	15f	
	g	Other foreign tax information (attach schedule)	15g	
Other	16	Section 59(e)(2) expenditures: a Type	16b	
	17	Tax-exempt interest income	17	
	18	Other tax-exempt income	18	1,929.
	19	Nondeductible expenses	19	
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20	
	21	Other items and amounts required to be reported separately to shareholders (attach schedule).		
	22	Total dividend distributions paid from accumulated earnings and profits	22	
	23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	-6,680.

Schedule L	Balance Sheets per Books		Beginning of tax year		End of tax year	
			(a)	(b)	(c)	(d)
Assets						
1	Cash			1,259.		553.
2a	Trade notes and accounts receivable	418.			807.	
b	Less allowance for bad debts			418.		807.
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities					
6	Other current assets (attach schedule)					
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach schedule)					
10a	Buildings and other depreciable assets	356,757.			375,741.	
b	Less accumulated depreciation	110,086.		246,671.	126,975.	248,766.
11a	Depletable assets					
b	Less accumulated depletion					
12	Land (net of any amortization)			34,800.		34,800.
13a	Intangible assets (amortizable only)	7,136.			7,136.	
b	Less accumulated amortization	2,622.		4,514.	4,252.	2,884.
14	Other assets (attach schedule) .. Ln. 14. St			380.		380.
15	Total assets			288,042.		288,190.
Liabilities and Shareholders' Equity						
16	Accounts payable			19,284.		20,745.
17	Mortgages, notes, bonds payable in less than 1 year			4,000.		4,000.
18	Other current liabilities (attach sch) .. Ln. 18. St			62,868.		80,187.
19	Loans from shareholders			7,500.		7,500.
20	Mortgages, notes, bonds payable in 1 year or more			85,874.		84,186.
21	Other liabilities (attach schedule) .. Ln. 21. St			31,441.		29,512.
22	Capital stock			1,000.		1,000.
23	Additional paid-in capital			202,281.		202,281.
24	Retained earnings			-126,206.		-141,221.
25	Adjustments to shareholders' equity (attach schedule)					
26	Less cost of treasury stock					
27	Total liabilities and shareholders' equity			288,042.		288,190.

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)				
1	Net income (loss) per books	-15,015.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):
2	Income included on Sch K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest . \$
				See Sch M-1, Line 5
				1,929.
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15a, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15a, and 16b, not charged against book income this year (itemize):
a	Depreciation	\$ 16,889.	a	Depreciation \$
b	Travel and entertainment . \$			See Sch M-1, Line 6
	See Sch M-1, Line 3	25,083.		2,679.
4	Add lines 1 through 3	41,972.	7	Add lines 5 and 6
		26,957.	8	Income (loss) (Schedule K, ln 23). Ln 4 less ln 7 ...
				33,637.
				-6,680.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-132,556.	
2	Ordinary income from page 1, line 21		
3	Other additions		1,929.
4	Loss from page 1, line 21	6,680.	
5	Other reductions		
6	Combine lines 1 through 5	-139,236.	1,929.
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-139,236.	1,929.

Depreciation and Amortization

(Including Information on Listed Property)

1999

67

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach this form to your return.

Name(s) Shown on Return

BFF, INC.

Business or Activity to Which This Form Relates

Form 1120S Line 21

Identifying Number

65-0108491

Part I Election to Expense Certain Tangible Property (Section 179)

(Note: If you have any 'listed property,' complete Part V before you complete Part I.)

1 Maximum dollar limitation. If an enterprise zone business, see instructions	1	\$19,000.
2 Total cost of Section 179 property placed in service. See instructions	2	
3 Threshold cost of Section 179 property before reduction in limitation	3	\$200,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter amount from line 27	7	
8 Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from 1998. See instructions	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 1999 Tax Year
(Do Not Include Listed Property)

Section A – General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B – General Depreciation System (GDS) (See instructions)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		18,984.	15.00	HY	150DB	949.
f 20-year property			25 yrs		S/L	
g 25-year property			27.5 yrs	MM	S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C – Alternative Depreciation System (ADS) (See instructions)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property) (See instructions)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	28,080.
18 Property subject to Section 168(f)(1) election	18	
19 ACRS and other depreciation	19	

Part IV Summary (See instructions)

20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions	21	29,029.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	

Part V Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed?									Yes	No	23b If 'Yes,' is the evidence written?		Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost						
24 Property used more than 50% in a qualified business use (see instructions):														
25 Property used 50% or less in a qualified business use (see instructions):														
26 Add amounts in column (h). Enter the total here and on line 20, page 1											26			
27 Add amounts in column (i). Enter the total here and on line 7, page 1											27			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
28 Total business/investment miles driven during the year (Do not include commuting miles – see instructions) ...												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 35, 36, 37, 38, or 39 is 'Yes,' you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 1999 tax year:					
41 Amortization of costs that began before 1999					41 2,679.
42 Total. Enter here and on 'Other Deductions' or 'Other Expenses' line of your return					42 2,679.

Schedule K-1
(Form 1120S)

Shareholder's Share of Income, Credits, Deductions, etc

OMB No. 1545-0130

1999

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
For calendar year 1999 or tax year

beginning , 1999, and ending

Shareholder's identifying number ▶	Corporation's identifying number ▶ 65-0108491
Shareholder's Name, Address, and ZIP Code ROBERT & DEENA BIRENBAUM 8940 S.W. 67TH AVENUE MIAMI, FL 33156	Corporation's Name, Address, and ZIP Code BFF, INC. 8940 S.W. 67TH AVENUE MIAMI, FL 33156

- A** Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 100.00000 %
- B** Internal Revenue Service Center where corporation filed its return ▶ Atlanta, GA 39901-0013
- C** Tax shelter registration number (see instructions for Schedule K-1)
- D** Check applicable boxes: (1) Final K-1 (2) Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 -6,680.	See Shareholder's Instructions for Schedule K-1 (Form 1120S). Schedule B, Part I, line 1 Schedule B, Part II, line 5 Schedule E, Part I, line 4 Schedule D, line 5, col (f) Schedule D, line 12, col (g) Schedule D, line 12, col (f) (Enter on applicable line of return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of return.)
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	
	b Ordinary dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss):		
	(1) 28% rate gain (loss)	e(1)	
(2) Total for year	e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 Net Section 1231 gain (loss) (other than due to casualty or theft)	5		
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (attach schedule)	7	Schedule A, line 15 or 16
	8 Section 179 expense deduction	8	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11a Interest expense on investment debts	11a	
	b(1) Investment income included on lines 4a, 4b, 4c, and 4f above ...	b(1)	
	(2) Investment expenses included on line 9 above	b(2)	
Credits	12a Credit for alcohol used as fuel	12a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From Section 42(j)(5) partnerships for property placed in service before 1990	b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	b(2)	
	(3) From Section 42(j)(5) partnerships for property placed in service after 1989	b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
e Credits related to other rental activities	12e		
13 Other credits	13		

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1999

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:	
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a	See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251	
	b Adjusted gain or loss	14b		
	c Depletion (other than oil and gas)	14c		
	d (1) Gross income from oil, gas, or geothermal properties	d(1)		
	(2) Deductions allocable to oil, gas, or geothermal properties	d(2)		
	e Other adjustments and tax preference items (attach schedule)	14e		
Foreign Taxes	15a Type of income ▶ _____		Form 1116, Check boxes	
	b Name of foreign country or U.S. possession ▶ _____		Form 1116, Part I	
	c Total gross income from sources outside the United States (attach schedule)	15c		
	d Total applicable deductions and losses (attach schedule)	15d	Form 1116, Part II Form 1116, Part III See Instructions for Form 1116	
	e Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e		
	f Reduction in taxes available for credit (attach schedule)	15f		
	g Other foreign tax information (attach schedule)	15g		
Other	16 Section 59(e)(2) expenditures: a Type ▶ _____		See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	b Amount	16b	Form 1040, line 8b	
	17 Tax-exempt interest income	17	See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	18 Other tax-exempt income	18		1,929.
	19 Nondeductible expenses	19		
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20		
	21 Amount of loan repayments for 'Loans from Shareholders'	21		
	22 Recapture of low-income housing credit:		Form 8611, line 8	
a From Section 42(j)(5) partnerships	22a			
b Other than on line 22a	22b			
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):			

Form 1120S, Page 1, Line 5
Other Income (Loss)

OTHER UTILITY INCOME	105.
REFUNDS	328.
Total	<u>433.</u>

Form 1120S, Page 1, Line 19
Other Deductions

ACCOUNTING	2,460.
AMORTIZATION	2,679.
BANK CHARGES	101.
MISCELLANEOUS	103.
SUPPLIES	1,186.
UTILITIES	2,911.
SLUDGE REMOVAL	6,681.
CONTRACTUAL SERVICES	9,701.
CONSENT DECREE	2,504.
REG COMMISSION FEES	2,410.
Total	<u>30,736.</u>

Other Assets:
1120S, Schedule L, Line 14

Other Assets:	Beginning of tax year	End of tax year
DEPOSITS	380.	380.
Total	<u>380.</u>	<u>380.</u>

Other Current Liabilities:
1120S, Schedule L, Line 18

Other Current Liabilities:	Beginning of tax year	End of tax year
DUE TO MIRA	59,558.	76,526.
CUSTOMER DEPOSITS	900.	840.
ACCRUED EXPENSES	2,410.	2,821.
Total	<u>62,868.</u>	<u>80,187.</u>

Other Liabilities:
1120S, Schedule L, Line 21

Other Liabilities:	Beginning of tax year	End of tax year
CIAC NET OF AMORTIZATION	31,441.	29,512.
Total	<u>31,441.</u>	<u>29,512.</u>

Form 1120S, Page 4, Schedule M-1, Line 3
Sch M-1, Line 3

AMORTIZATION	<u>1,630.</u>
CONVERSION TO CASH BASIS	<u>23,453.</u>
Total	<u><u>25,083.</u></u>

Form 1120S, Page 4, Schedule M-1, Line 5
Sch M-1, Line 5

AMORTIZATION OF CIAC	<u>1,929.</u>
Total	<u><u>1,929.</u></u>

Form 1120S, Page 4, Schedule M-1, Line 6
Sch M-1, Line 6

AMORTIZATION	<u>2,679.</u>
Total	<u><u>2,679.</u></u>

Form 1120S, Page 4, Schedule M-2, Line 3
Schedule M-2, Other Additions

AMORTIZATION OF CIAC	<u>1,929.</u>
Total	<u><u>1,929.</u></u>

Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. See separate instructions.

For calendar year 1998, or tax year beginning , 1998, ending , 19

Header section containing: A Effective date of Election as an S Corporation (02/01/89), B New Business Code No. (221300), C Employer Identification Number (65-0108491), D Date Incorporated (12/22/88), E Total Assets (\$288,042), Name (BFF, INC.), Address (8940 S.W. 67TH AVENUE, MIAMI, FL 33156).

F Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return.

G Enter number of shareholders in the corporation at end of the tax year 1

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns for Income (lines 1-6), Deductions (lines 7-21), and Tax and Payments (lines 22-27). Includes sub-columns for 1a, 1b, 1c, 14a, 14b, 14c, 22a, 22b, 22c, 23a, 23b, 23c, 23d.

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Officer, Date, Title

Paid Preparer's Use Only section containing: Preparer's Signature, Date (01/25/99), Preparer's Social Security Number, Firm's Name (DANIEL J. COLLIER P.A.), Address (1007 S.E. FORT KING STREET, OCALA, FL), EIN (59-3017166), ZIP Code (34471).

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional Section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations Section 1.471-3
- (ii) Lower of cost or market as described in Regulations Section 1.471-4
- (iii) Other (specify method used and attach explanation) _____

b Check if there was a writedown of 'subnormal' goods as described in Regulations Section 1.471-2(c) Yes No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) Yes No

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e Do the rules of Section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation Yes No

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity <u>UTILITY COMPANY</u> (b) Product or service <u>SEWERAGE SERVICE</u>		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Section 267(c).) If 'Yes,' attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of Section 1561?		X
5 At any time during calendar year 1998, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If 'Yes,' enter the name of the foreign country _____		X
6 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the corporation may have to file Form 3520. See instructions		X
7 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter <input type="checkbox"/>		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If so, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in Section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) \$ _____		
10 Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see instructions) .. <input checked="" type="checkbox"/>		

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc

		(a) Pro rata share items	(b) Total amount		
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	-10,407.	
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2		
	3a	Gross income from other rental activities	3a		
		b	Expenses from other rental activities (attach schedule)	3b	
			c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c
	4	Portfolio income (loss):			
		a	Interest income	4a	
		b	Ordinary dividends	4b	
		c	Royalty income	4c	
		d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e		Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):			
		(1) 28% rate gain (loss)	(2) Total for year	4e (2)	
f	Other portfolio income (loss) (attach schedule)	4f			
5	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5			
6	Other income (loss) (attach schedule)	6			
Deductions	7	Charitable contributions (attach schedule)	7		
	8	Section 179 expense deduction (attach Form 4562)	8		
	9	Deductions related to portfolio income (loss) (itemize)	9		
	10	Other deductions (attach schedule)	10		
Investment Interest	11a	Interest expense on investment debts	11a		
	b	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b (1)		
		(2) Investment expenses included on line 9 above	11b (2)		
Credits	12a	Credit for alcohol used as a fuel (attach Form 6478)	12a		
	b	Low-income housing credit:			
		(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b (1)	
		(2)	Other than on line 12b(1) for property placed in service before 1990	12b (2)	
		(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b (3)	
	(4)	Other than on line 12b(3) for property placed in service after 1989	12b (4)		
	c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c		
	d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d		
e	Credits related to other rental activities	12e			
13	Other credits	13			
Adjustments and Tax Preference Items	14a	Depreciation adjustment on property placed in service after 1986	14a		
	b	Adjusted gain or loss	14b		
	c	Depletion (other than oil and gas)	14c		
	d	(1) Gross income from oil, gas, or geothermal properties	14d (1)		
		(2) Deductions allocable to oil, gas, or geothermal properties	14d (2)		
e	Other adjustments and tax preference items (attach schedule)	14e			
Foreign Taxes	15a	Type of income			
	b	Name of foreign country or U.S. possession			
	c	Total gross income from sources outside the United States (attach schedule)	15c		
	d	Total applicable deductions and losses (attach schedule)	15d		
	e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e		
	f	Reduction in taxes available for credit (attach schedule)	15f		
	g	Other foreign tax information (attach schedule)	15g		
Other	16	Section 59(e)(2) expenditures: a Type <input type="checkbox"/> b Amount <input type="checkbox"/>	16b		
	17	Tax-exempt interest income	17		
	18	Other tax-exempt income	18		
	19	Nondeductible expenses	19		
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20		
	21	Other items and amounts required to be reported separately to shareholders (attach schedule)			
	22	Total dividend distributions paid from accumulated earnings and profits	22		
	23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	-10,407.	

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1,306.		1,259.
2a	Trade notes and accounts receivable	109.		418.	
b	Less allowance for bad debts		109.		418.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	315,143.		356,757.	
b	Less accumulated depreciation	80,332.	234,811.	110,086.	246,671.
11a	Depletable assets				
b	Less accumulated depletion				34,800.
12	Land (net of any amortization)		34,800.		34,800.
13a	Intangible assets (amortizable only)			7,136.	
b	Less accumulated amortization			2,622.	4,514.
14	Other assets (attach schedule) .. Ln. 14. St.		380.		380.
15	Total assets		271,406.		288,042.
Liabilities and Shareholders' Equity					
16	Accounts payable		19,693.		19,284.
17	Mortgages, notes, bonds payable in less than 1 year		4,000.		4,000.
18	Other current liabilities (attach sch) .. Ln. 18. St.		44,240.		62,868.
19	Loans from shareholders		7,500.		7,500.
20	Mortgages, notes, bonds payable in 1 year or more		75,222.		85,874.
21	Other liabilities (attach schedule) .. Ln. 21. St.		26,645.		31,441.
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital		202,281.		202,281.
24	Retained earnings		-109,175.		-125,203.
25	Adjustments to shareholders' equity (attach schedule)				-1,003.
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		271,406.		288,042.

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)					
1	Net income (loss) per books	-16,028.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Sch K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest . \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
a	Depreciation	\$ 18,072.	a	Depreciation \$ 28,021.	
b	Travel and entertainment	\$	See Sch M-1, Line 6	2,379.	
See Sch M-1, Line 3	17,949.	36,021.	7	Add lines 5 and 6	30,400.
4	Add lines 1 through 3	19,993.	8	Income (loss) (Schedule K, Ln 23). Ln 4 less Ln 7	-10,407.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-122,149.	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	10,407.	
5	Other reductions		
6	Combine lines 1 through 5	-132,556.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-132,556.	

Depreciation and Amortization
(Including Information on Listed Property)

1998

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Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach this form to your return.

Name(s) Shown on Return

Business or Activity to Which This Form Relates

Identifying Number

BFF, INC.

Form 1120S Line 21

65-0108491

Part I Election to Expense Certain Tangible Property (Section 179)
(Note: If you have any 'listed property,' complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	\$18,500.
2	Total cost of Section 179 property placed in service. See instructions	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1997. See instructions	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1999. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 1998 Tax Year
(Do Not Include Listed Property)

Section A – General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B – General Depreciation System (GDS) (See instructions)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		30,270.	15.000	HY	150DB	1,514.
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C – Alternative Depreciation System (ADS) (See instructions)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property) (See instructions)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1998	17	26,507.
18	Property subject to Section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

Part IV Summary (See instructions)

20	Listed property. Enter amount from line 26	20	
21	Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions	21	28,021.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	

Part V Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed?									Yes	No	23b If 'Yes,' is the evidence written?		Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost						
24 Property used more than 50% in a qualified business use (see instructions):														
25 Property used 50% or less in a qualified business use (see instructions):														
26 Add amounts in column (h). Enter the total here and on line 20, page 1											26			
27 Add amounts in column (i). Enter the total here and on line 7, page 1											27			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
28 Total business/investment miles driven during the year (Do not include commuting miles)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 35, 36, 37, 38, or 39 is 'Yes,' you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year	
40 Amortization of costs that begins during your 1998 tax year:						
41 Amortization of costs that began before 1998					41	2,379.
42 Total. Enter here and on 'Other Deductions' or 'Other Expenses' line of your return					42	2,379.

Schedule K-1
(Form 1120S)

Shareholder's Share of Income, Credits, Deductions, etc

OMB No. 1545-0130

1998

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
For calendar year 1998 or tax year

beginning , 1998, and ending , 19

Shareholder's identifying number ▶ [REDACTED] Corporation's identifying number ▶ 65-0108491

Shareholder's Name, Address, and ZIP Code ROBERT & DEENA BIRENBAUM 8940 S.W. 67TH AVENUE MIAMI, FL 33156	Corporation's Name, Address, and ZIP Code BFF, INC. 8940 S.W. 67TH AVENUE MIAMI, FL 33156
---	--

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 100.0000 %
B Internal Revenue Service Center where corporation filed its return ▶ Atlanta, GA 39901-0013
C Tax shelter registration number (see instructions for Schedule K-1) ▶ _____
D Check applicable boxes: (1) Final K-1 (2) Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 -10,407.	See Shareholder's Instructions for Schedule K-1 (Form 1120S). Schedule B, Part I, line 1 Schedule B, Part II, line 5 Schedule E, Part I, line 4 Schedule D, line 5, col (f) Schedule D, line 12, col (g) Schedule D, line 12, col (f) (Enter on applicable line of return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of return.)
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	
	b Ordinary dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss)		
	(1) 28% rate gain (loss)	e(1)	
(2) Total for year	e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 Net Section 1231 gain (loss) (other than due to casualty or theft)	5		
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (attach schedule)	7	Schedule A, line 15 or 16
	8 Section 179 expense deduction	8	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11 a Interest expense on investment debts	11 a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above ...	b(1)	
	(2) Investment expenses included on line 9 above	b(2)	
Credits	12 a Credit for alcohol used as fuel	12 a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From Section 42(j)(5) partnerships for property placed in service before 1990	b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	b(2)	
	(3) From Section 42(j)(5) partnerships for property placed in service after 1989	b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
e Credits related to other rental activities	12e		
13 Other credits	13		

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1120S.

Schedule K-1 (Form 1120S) 1998

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a	See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15a Type of income ▶ -----		Form 1116, Check boxes
	b Name of foreign country or U.S. possession ▶ -----		
	c Total gross income from sources outside the United States (attach schedule)	15c	Form 1116, Part I
	d Total applicable deductions and losses (attach schedule)	15d	
	e Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	Form 1116, Part II
	f Reduction in taxes available for credit (attach schedule)	15f	Form 1116, Part III
	g Other foreign tax information (attach schedule)	15g	See Instructions for Form 1116
Other	16 Section 59(e)(2) expenditures: a Type ▶ -----		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	
	19 Nondeductible expenses	19	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for 'Loans from Shareholders'	21	
	22 Recapture of low-income housing credit: a From Section 42(j)(5) partnerships	22a	Form 8511, line 8
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

Part II: MACRS Depreciation for Assets Placed in Service During 1998 Tax Year

Grp	Num	(a) Property Description	(b) Date	(c) Cost/Basis	(d) Period	(e) Convention	(f) Method	(g) Deduction
15 Year Property								
382	2	ADDITIONS TO SPRAY FIELD	9/30/98	<u>30,269.95</u>	15.0000	HY	150DB	<u>1,513.50</u>
				<u>30,269.95</u>				<u>1,513.50</u>

Part III: Other Depreciation

Grp	Num	(a) Property Description	(b) Date	(c) Cost/Basis	(d) Period	(e) Convention	(f) Method	(g) Deduction
Depreciation of MACRS Property Placed in Service In Prior Years								
10	1	STRUCTURES	2/19/88	24,520.00	15.0000	HY	150DB	1,461.33
10	1	FORCE COLL. SEWERS	2/19/88	12,378.00	15.0000	HY	150DB	737.69
10	1	GRAVITY COLL. SEWERS	2/19/88	91,068.00	15.0000	HY	150DB	5,427.25
10	1	COLLECTING STRUCTURE	2/19/88	48,000.00	15.0000	HY	150DB	2,860.58
10	1	RECEIVING WELLS	2/19/88	19,200.00	15.0000	HY	150DB	1,144.23
10	1	TREATMENT & DISP EQUIPMENT	2/19/88	20,340.00	15.0000	HY	150DB	1,212.19
10	2	STRUCTURE & IMPROVEMENTS	6/05/89	6,814.00	15.0000	HY	150DB	404.10
10	2	GRAVITY & DISP EQUIP	6/05/89	2,171.00	15.0000	HY	150DB	128.76
10	2	TREATMENT & DISP EQUIP	6/05/89	1,691.34	15.0000	HY	150DB	100.34
10	2	NEW PUMP FOR LIFT STATION	11/30/93	478.14	15.0000	MQ	150DB	30.98
10	3	STRUCTURES & IMPROVEMENTS	6/30/94	2,088.00	15.0000	HY	150DB	144.60
10	3	PUMP FOR LIFT STATION	6/30/94	435.39	15.0000	HY	150DB	30.16
10	4	MANHOLE	6/28/95	753.50	15.0000	HY	150DB	57.98
10	4	FENCE	3/13/96	2,888.51	15.0000	HY	150DB	246.96
10	3	TREATMENT & DISPOSAL EQUIPMENT	8/19/96	312.70	15.0000	HY	150DB	26.74
10	5	STRUCTURES & IMPROVEMENTS	4/15/97	4,343.15	15.0000	MQ	150DB	407.17
10	2	COLLECTING STRUCTURE	6/01/97	6,729.83	15.0000	MQ	150DB	630.92
10	4	DISPOSAL EQUIPMENT	10/15/97	7,273.94	15.0000	MQ	150DB	718.30
10	1	SPRAY FIELD	11/15/97	<u>108,726.43</u>	15.0000	MQ	150DB	<u>10,736.74</u>
				<u>360,211.93</u>				<u>26,507.02</u>

Part VI: Amortization of Assets Acquired Prior to 1998

Grp	Num	(a) Property Description	(b) Date	(c) Cost/Basis	(d) Sec.	(e) Period	(f) Cur. Amort
10	1	LOAN ACQUISITION COSTS	3/28/97	4,890.00	461	3.0000	1,630.00
10	2	FRANCHISE COSTS	9/01/97	<u>2,246.48</u>	709	3.0000	<u>748.83</u>
				<u>7,136.48</u>			<u>2,378.83</u>

Form 1120S, Page 1, Line 5
Other Income (Loss)

<u>OTHER UTILITY INCOME</u>	<u>150.</u>
Total	<u><u>150.</u></u>

Form 1120S, Page 1, Line 19
Other Deductions

<u>AMORTIZATION</u>	<u>2,379.</u>
<u>LEGAL AND PROFESSIONAL</u>	<u>5,369.</u>
<u>MISCELLANEOUS</u>	<u>2,324.</u>
<u>SUPPLIES</u>	<u>994.</u>
<u>UTILITIES</u>	<u>3,556.</u>
<u>SLUDGE REMOVAL</u>	<u>3,278.</u>
<u>CONTRACTUAL SERVICES</u>	<u>3,051.</u>
<u>CONSENT DECREE</u>	<u>2,500.</u>
<u>REG COMMISSION FEES</u>	<u>1,965.</u>
Total	<u><u>25,416.</u></u>

Other Assets:

Adjustments to shareholders' equity:
1120S, Schedule L, Line 25

Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
<u>PSC ADJUSTMENT TO THEIR BASIS OF ASSETS WHICH IS NOT RELATED TO TAX BASIS</u>		<u>-1,003.</u>
Total		<u><u>-1,003.</u></u>

Form 1120S, Page 4, Schedule M-1, Line 3
Sch M-1, Line 3

<u>CONVERSION TO CASH BASIS</u>	<u>17,949.</u>
Total	<u><u>17,949.</u></u>

Form 1120S, Page 4, Schedule M-1, Line 6
Sch M-1, Line 6

<u>AMORTIZATION</u>	<u>2,379.</u>
Total	<u><u>2,379.</u></u>

Form 1120S p1-2: Income Tax Return for an S Corporation

Taxes and Licenses Smart Worksheet	
A	State franchise or income taxes
B	Local property taxes
C	Payroll taxes
D	Other miscellaneous taxes 1,127.
E	Licenses

Form 1120S p3-4: Income Tax Return for an S Corporation

Schedule M-1 Smart Worksheet	
To use optional M-1 items Worksheet, QuickZoom here	
Program will complete Schedule M-1, lines 2 through 8, from entries on M-1 items worksheet.	
Computed Net Income (Loss) Per Books	
A	Income(loss) per return from Schedule K, line 23 -10,407.
B	Income item tax/book differences from M-1 Items Worksheet ..
C	Expense item tax/book differences from M-1 Items Worksheet . -5,621.
D	Net tax/book differences (combine lines B and C) -5,621.
E	Computed net income (loss) per books (combine lines A and D) -16,028.
Use amount on line E for Schedule M-1, line 17 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Form 1120S p3-4: Income Tax Return for an S Corporation

Schedule M-2 Smart Worksheet	
Prior C corporations only:	
Enter beginning of tax year account balances:	
A	Retained earnings while a C corporation 2,951.
B	Earnings and Profits account (E&P) 2,951.
C	Check to make election to distribute E&P before AAA <input type="checkbox"/>
QuickZoom to election statement	
All corporations:	
Enter beginning of tax year balance:	
D	Accumulated tax/book timing differences account (if any) 10,023.
QuickZoom to Schedule M-2/Retained Earnings Worksheet	

OGC Number: 96-2818-C-42-DW District: SOUTHWEST County: MARION
Style of Case: DEMENZES, CHARLES & ROBERT, B.F.F. CORPORATION; DEP VS.
Program Area: DOMESTIC WASTE Mode: ENFORCEMENT
Lead Attorney: NONA R SCHAFFNER Status: OPEN
Forum Name: 05CC Forum Case Number: 97-1704-CA-A
Permit Appl: DO-42170444 Final Order Number:

Date	Code	Activity Description
12-JUL-1999	MPJA	MISCELLANEOUS POST-JUDGMENT ACTIVITY
12-JUL-1999		ORDER SETTLING DEP'S MOTION FOR CONTEMPT
12-JUL-1999	MAP	MONIES ASSESSED - PENALTIES/ECOSYS/CIVIL \$30,000.00
09-MAY-2000	\$PEC	\$2,500.00 PEN/ECOSYS DUE - \$2,500.00 PAID 13-APR-2000
12-JUL-2000	\$PEC	\$6,000.00 PEN/ECOSYS DUE
09-MAY-2001	\$PEC	\$2,500.00 PEN/ECOSYS DUE
12-JUL-2001	\$PEC	\$6,000.00 PEN/ECOSYS DUE
12-JUL-2002	\$PEC	\$6,000.00 PEN/ECOSYS DUE
12-JUL-2003	\$PEC	\$6,000.00 PEN/ECOSYS DUE
12-JUL-2004	\$PEC	\$6,000.00 PEN/ECOSYS DUE

Enter date of the activity
Count: *35 <Replace>

DAVE + AL:

I PUT A CALL INTO SANDLIN WOODS WWTP'S
ATTORNEY, ^{JERRY BLANK} ON THE OVERDUE PAYMENT. YOU
ALL MAY HAVE TO DRAFT A LETTER.

June
1/12



Jeb Bush
Governor

Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

January 16, 2001

Mr. Douglas A. VanDeursen
H. W. Barrineau and Associates, Inc.
2100 S.E. 17th Street, Suite 802
Ocala, Florida 34471-4182

Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order - Circuit Court Case No. 97-1704-CA-A
OGC Case No. 96-2818
DEP File No. (Construction Permit No. CS42-017798-001)

Dear Mr. VanDeursen:

This letter is in answer to your letter of January 10, 2001. As you have requested, due to the numerous reroutings of the force main and other new obstacles as explained in your letter, I am recommending to Nona Schaffner of the Office of General Counsel, that B.F.F. Corp. be granted **another 120 day extension** of time to complete the diversion of flow and decommissioning of the Sandlin Woods WWTP. DEP Permit No. CS42-017798-001, which was issued on April 20, 2000, will require modifying again as you have noted in your letter. Your proposed schedule for completing the remaining tasks is acceptable.

If you have any questions, please contact me at 813-744-6100 extension 392.

Sincerely,

Thomas Gucciardo
Environmental Manager
Domestic Wastewater
Compliance and Enforcement

Cc: Nona Schaffner, OGC
David MacColeman, DW Compliance and Enforcement
Albert Gagne, DW Compliance and Enforcement
Yanisa Angulo, CS Permitting
Abdel Elorfi, CS Permitting
Gerald Buhr, B.F.F. Attorney
Robert Birenbaum, B.F.F. Corp.
Charles deMenzes, B.F.F. Corp.

"More Protection, Less Process"

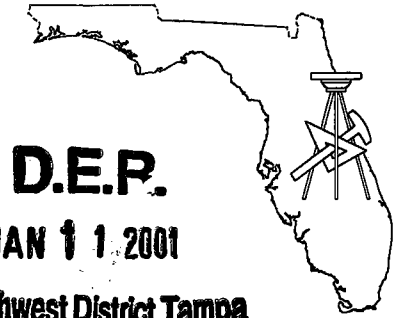
Printed on recycled paper.

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



D.E.P.

JAN 11 2001

Southwest District Tampa

January 10, 2001

2/11/01

Mr. Tom Gucciardo
Domestic Waste Compliance/Enforcement
Florida Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, Florida 33619-8318

Fax No. (813) 744-6090

FYI < AL 2/8/01
& file DAVE 1/16

**Re: Sandlin Woods Wastewater Collection/Transmission System
Stipulated Order Case No.: 97-1704-CA-A
DEP File No. (Construction Permit No. CS42-017798-001)**

Dear Mr. Gucciardo:

This letter is to request an additional 120-day extension to the 180-day extension granted by the Department on August 2, 2000 to the Stipulated Order No.: 97-1704-CA-A, Section E, which became effective on July 12, 1999. During the previous 180-day extension, B.F.F. Corporation began construction of the sanitary sewer force main along the proposed route from the Sandlin Woods WWTF to the Crownwood of Golden Hills Suidivision, Surveyor's surveyed the proposed route upon completion of construction, a new lift station control panel was installed adjacent to the existing lift station for the proposed new grinder pumps, a flow meter vault box has been installed in-line with the existing lift station, ISCO flow meter has been installed and electrical work completed, and new proposed grinder pumps have been delivered to the site awaiting installation upon the Department approval.

Additional surveying was required near the Crownwood of Golden Hills Subdivision due to the fact that Utilities, Inc. requested the proposed force main be a minimum of 100 feet from their old well site just in case they needed to install another potable well sometime in the future. Although the old abandoned well site was not designated as an official well site through the Department, B.F.F. Corporation sought an alternative route along an unimproved Northwest 46th Street, which is located to the north of the old well site. Prior to installation of the proposed force main, Utilities, Inc. brought to B.F.F. Corporation's

attention that Northwest 46th Street was abrogated back to the subdivision. Therefore, B.F.F. Corporation performed a title search on N.W. 46th Street and found no evidence of the road being abrogated back to the subdivision. Therefore the Right-Of-Way Utilization Permit was modified through the Marion County Engineering Department. The proposed force main was installed 5 feet to the South of the North right-of-way line staying a horizontal distance of 10 feet away from Utilities, Inc. existing 6-inch PVC water main. Following the installation of the proposed force main, the Crownwood of Golden Hills Subdivision Association contacted B.F.F. Corporation through the Marion County Building Department notifying them that Northwest 46th Street had been deeded back to the Association in 1994 by Marion County and the road was taken off the plat in 1991, although Marion County had no records indicating that the road was deeded back to the association. Therefore, B.F.F. Corporation, H.W. Barrineau & Associates, Inc., a representative from the management company for the Crownwood of Golden Hills Subdivision, and Marion County had a meeting on November 20, 2000 to discuss the abrogation of Northwest 46th Street. The Crownwood Association's main concern was that they did not want to accept the liability for insurance purposes of having a sanitary sewer force main installed on their property. It was explained that a similar situation occurred when TECO installed a gas main through the property and the Association had to adjust their insurance policy to accept liability for the gas main being on the property. However, this issue was resolved by B.F.F. Corporation providing the Association with a letter accepting all liability for the force main installed on their property along the abrogated Northwest 46th Street.

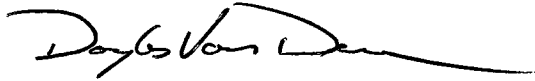
Currently, the force has been installed from the Sandlin Woods WWTF along the proposed new route to a manhole located within the Crownwood of Golden Hills Subdivision at the intersection of Northwest 45th Street and Northwest 73rd Terrace (Please see enclosed plan). Utilities, Inc. is requiring that the manhole be lined with a fiberglass liner or approved equal. We are currently awaiting proposals to line the existing manhole. Once the proposals are received, we will have a better idea of the scheduling to complete the job.

The proposed route has been surveyed. We are currently awaiting the completed survey and expect to receive it within the next week or two. Within two weeks upon receipt of

the completed survey, we will submit to the Department a plan showing the modified force main route and the required \$250 permit modification fee. Within 30 days upon approval from the Department, a partial Certification of Construction Complete form will be submitted to the Department to place one new pump and force main into service since we are utilizing the existing lift station and need the other existing pump to keep the WWTF on-line until we receive final clearance from the Department. Upon final clearance from the Department, a complete Certification of Construction Complete form will be submitted to place the other new pump into service, which will take the WWTF completely off-line. In addition with the final clearance, a WWTP Abandonment Plan will be submitted to the Department for approval prior to the removal of the WWTP, Effluent Holding Pond, and Sprayfield.

We greatly appreciate the Department's time and cooperation in dealing with this matter. If you have any questions or require any additional information, please feel free to contact me or Hal.

Sincerely,

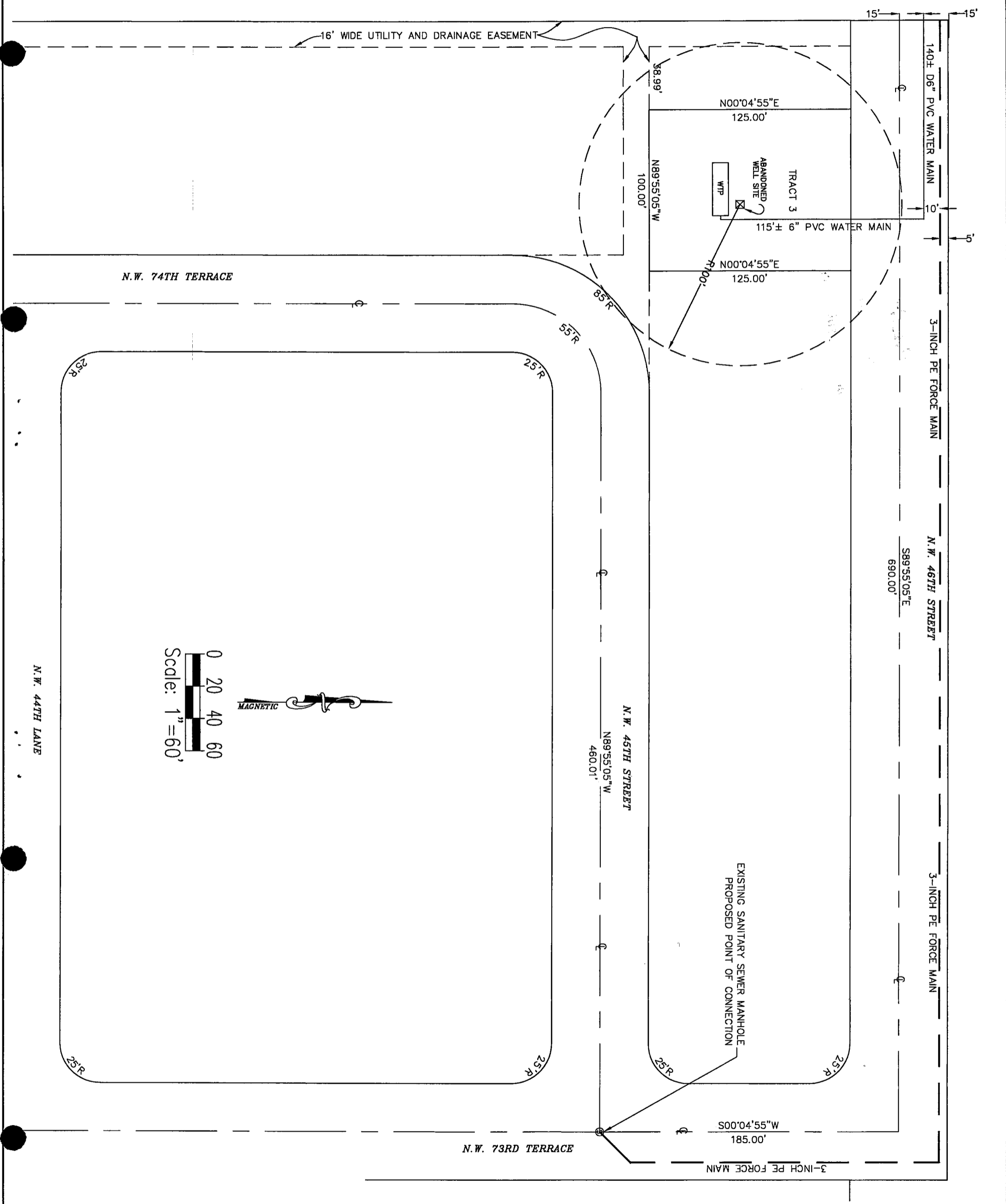


Douglas A. VanDeursen, E.I.

Enclosure

cc: Charles deMenzes, B.F.F. Corp.
Gerald T. Buhr, Esquire

GOLDEN HILLS TURF AND COUNTRY CLUB
 PLAT BOOK H, PAGE 11
 TRACT "3"



DRN	CHK	DATE	DESCRIPTION
DAV	HWB	10 JAN 01	ORIGINAL ISSUE

Project No. 9759-00

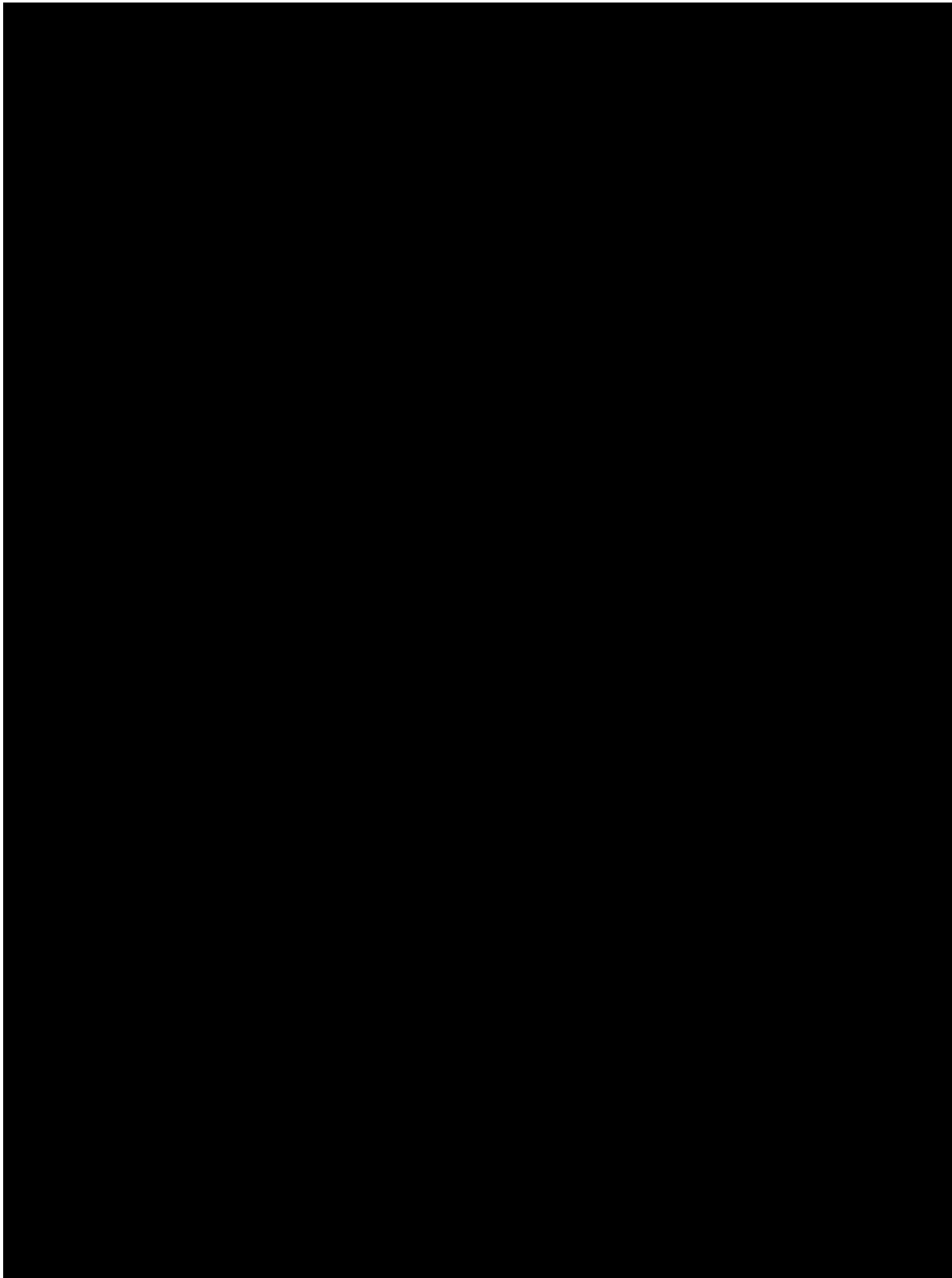
Sheet 1 of 1

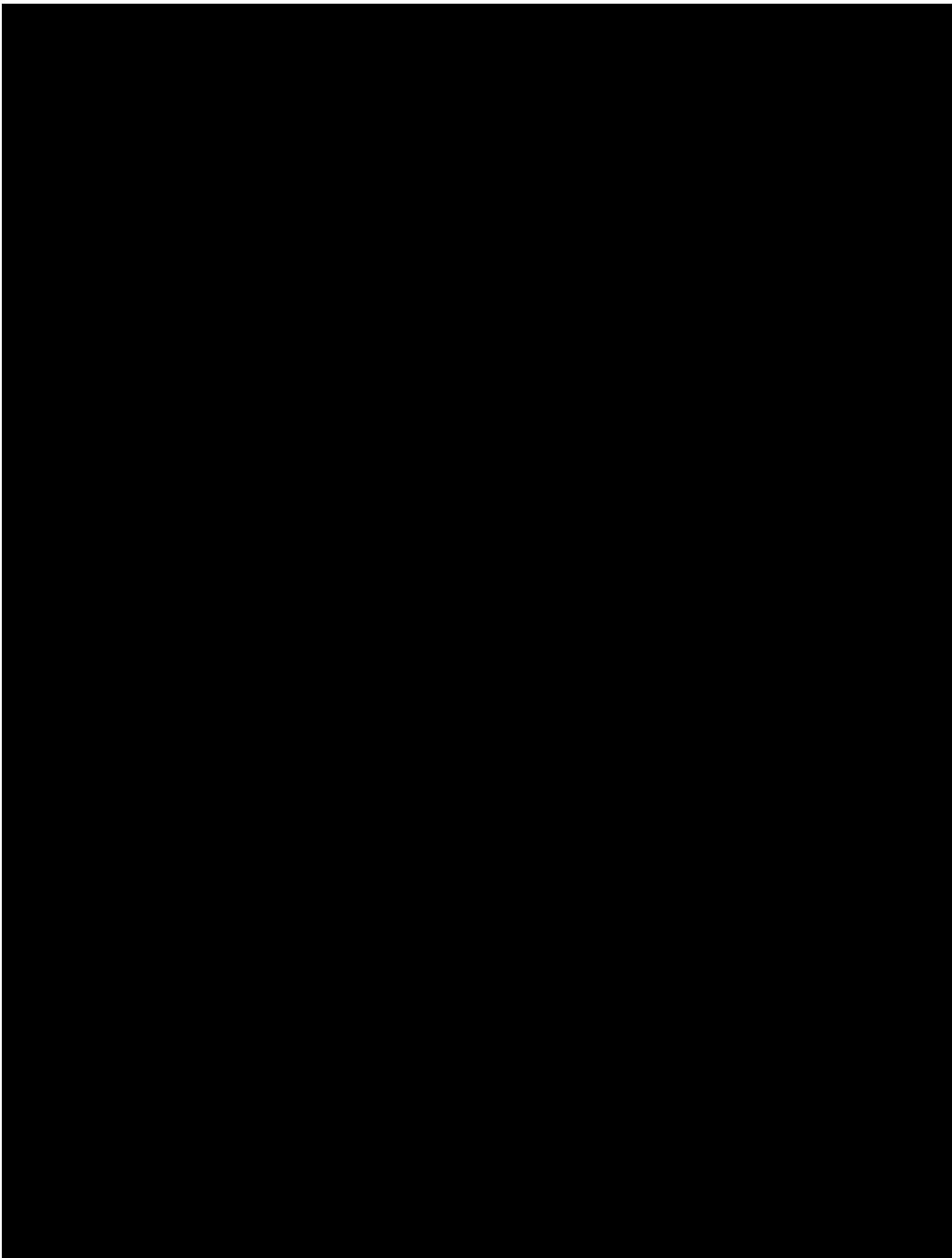
FORCE MAIN CONNECTION
SANDLIN WOODS
 © GOLDEN HILLS QUADRAVILLAS
 MARION COUNTY, FLORIDA

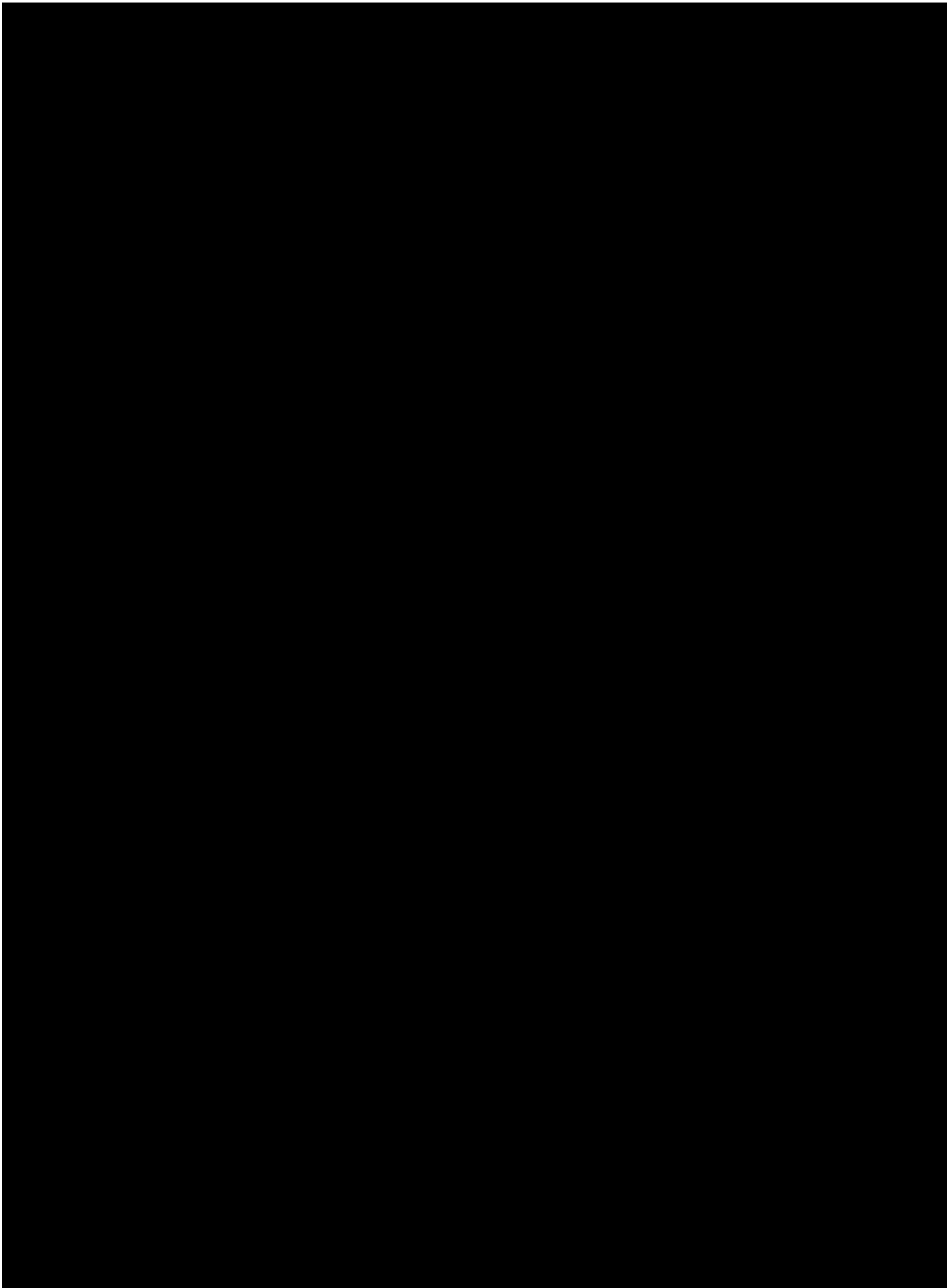
H. W. BARRINEAU & ASSOCIATES, INC.
 2100 SOUTHEAST 17th ST. SUITE 802 FAX (352) 840-9588
 Ocala, Florida 34471 (352) 840-9774

ATTACHMENT C

Collection System Photographs







...the first of the ...

...the second of the ...

...the third of the ...

...the fourth of the ...

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...the sixth of the ...

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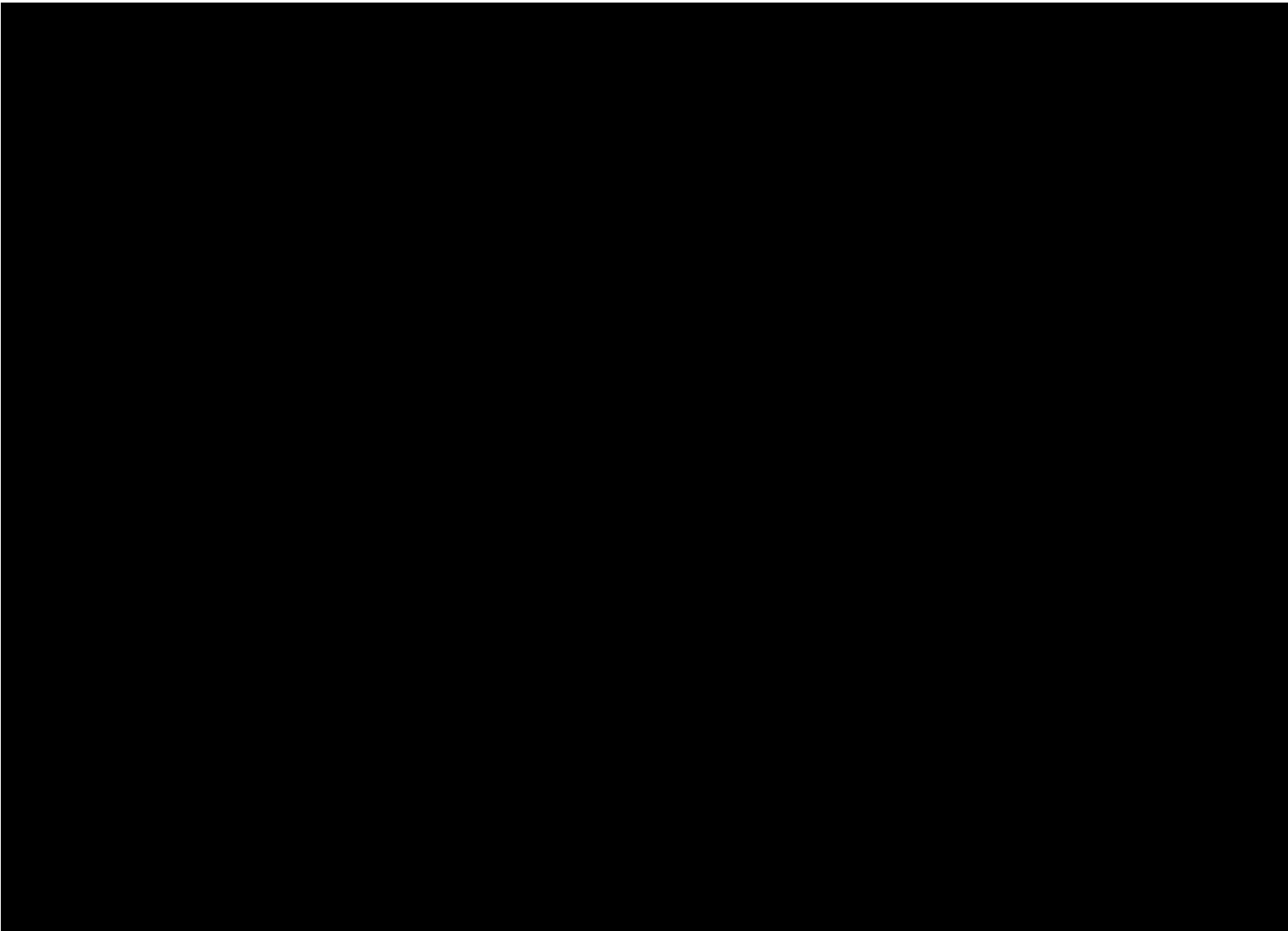
...the fourteenth of the ...

...the fifteenth of the ...

...the sixteenth of the ...

...the seventeenth of the ...

...the eighteenth of the ...



ATTACHMENT D
Local Vendor Recommendations

- a. Recommendations for local vendors
 - i. O&M Companies; US Water Services
Two-Fold
 - ii. Labs or Testing Companies; Aqua Pure (352)355-2383
Plant Technicians
 - iii. Sludge Haulers; American Pipe & Tank (352)615-1114
 - iv. General Contractors; ESI-Engineering Solution Inc. (352)789-0389
Blake Utilities (352)625-0269
Oxford Pipeline
 - v. Electricians; Interstate Electric (352)732-6332