

State of Florida



Public Service Commission

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

RECEIVED FPSC
JAN 11 PM 2:44

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

DATE: January 11, 2011
TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk
FROM: Bart Fletcher, Public Utilities Supervisor, Division of Economic Regulation *BS*
RE: Docket No. 100126-WS, Application for increase in water rates in Marion County
by C.F.A.T. H2O, Inc.

Attached is a letter dated January 7, 2011, from Mr. Charles deMenzes to Mr. Marshall Willis for inclusion in the docket file in the above-referenced docket.

DOCUMENT NUMBER DATE

00255 JAN 11 =

FPSC-COMMISSION CLERK

CFAT H2o, Inc.
P.O. Box 5220
Ocala, Fl 34478-5220
352-622-4949

January 7, 2011

Mr. Marshall Willis
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11 JAN 11 AM 8:38
ECONOMIC REGULATION
COMMUNICATIONS SECTION

RE: Docket No. 100126-WS

Dear Mr. Willis,

In reference to your letter of December 15, 2010 the following responses are hereby tendered.

1. A Board resolution from December 2010 stipulated a personnel salary increase of 5% as our employees have not had a raise in five (5) years. This stipulation was subject to cash flow increase via the MFR. Copy attached.
2. Please see attached letter from our Insurance Agent and copy of our Workman's Comp Insurance. As you can see, the average Hospital Coverage has been \$43,137.60 per year and the Workman's Comp is \$3,131.82 for a total of \$46,269.42. The average increase per the insurance agent's letter is 11.82% per year. This calculates out to \$5,469.00 per year of which CFAT H2o, Inc is accorded 15% of said increase.
3. Please see attached computer printout for write offs since 2008.
4.
 - a. The only two (2) consultants employed by CFAT H2o, Inc. are Tangibl, LLC and Ms. Marsha Rule of Rutledge, Ecenia & Purnell, P.A.. Fees for these consultants are Tangibl, LLC is \$12,500.00 and legal fees by Ms. Marsha Rule at a rate of \$290.00 per hour. The law firm of Rose, Sundstrom & Bentley, LLP was originally used but no longer represents Tradewinds Utilities, Inc.
 - b. Copies of Tangibl, LLC invoice enclosed along with Legal fees paid to date.
 - c. N/A
 - d. Estimated cost to complete for Tangibl, LLC in addition to the \$12,500.00 would be 10 hours at \$125.00 per hour for interrogatory responses. Legal fees would be 8 hours at \$290.00 per hour as required. Employee (deMenzes) should be about 40 hours at \$100.00 per hour as Qualified Representative responding to Staff requests.
 - e. Itemized costs would mainly include printing notices and postage.
5. The Stockholder's loan was expected to be repaid within 90 days and therefore interest was not indicated at that time. Some payments have been made and plans are to payoff the loan in 2011.

Sincerely


Charles deMenzes

DOCUMENT NUMBER DATE
00255 JAN 11 =
FPSC-COMMISSION CLERK

COMMISSIONERS:
ARTHUR GRAHAM, CHAIRMAN
LISA POLAK EDGAR
NATHAN A. SKOP
RONALD BRISÉ
EDUARDO BALBIS

STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

December 15, 2010

Mr. Charles DeMenzes
C.F.A.T. H2O, Inc.
P.O. Box 5220
1410 NE 8th Avenue
Ocala, FL 34478

Re: Docket No. 100126-WU - Application for increase in water rates in Marion County by C.F.A.T. H2O, Inc.

Dear Mr. DeMenzes:

Staff needs the following information to complete our review of the application filed by C.F.A.T. H2O, Inc (Utility or C.F.A.T.).

1. According to MFR Schedule B-3, C.F.A.T. has estimated a five percent salary and wage increase. Please provide all of the Utility's calculations, bases, workpapers, and support documentation for the above adjustment to Healthcare costs.
2. According to MFR Schedule B-3, the Utility has proposed an increase of \$360 per month for its Healthcare costs. Please provide all of the Utility's calculations, bases, workpapers, and support documentation for the above adjustment to Healthcare costs.
3. According to MFR Schedule B-3, the Utility has proposed an adjustment to reflect bad debt expense at 1.75 percent of requested increase in revenue. Please provide all of the Utility's calculations, bases, workpapers, and support documentation for the above adjustment to bad debt expense.
4. The following items relate to C.F.A.T.'s requested rate case expense:
 - (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
 - (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

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

An Affirmative Action / Equal Opportunity Employer

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

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

Mr. Charles DeMenzes

Page 2

December 15, 2010

- (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
 - (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the Proposed Agency Action (PAA) process.
 - (e) Please provide an itemized list of all other costs estimated to be incurred through the PAA process.
5. According to MFR Schedule D-1, there is a 'Shareholder' loan that has a zero cost rate. Are there any payments to either the principal amount and/or the interest being made on this loan? If not, then this should be considered common equity or considered other Paid-in Capital.

Please submit the above information to the Office of Commission Clerk by January 14, 2011. If you have any questions, please contact me by phone at (850) 413-7003 or by e-mail at jdonoho@psc.state.fl.us.

Sincerely,



Jay Donoho
Regulatory Analyst II

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher, Maurey, Daniel, Thompson, Stallcup, Simpson, Donoho)
Office of the General Counsel (Crawford, Young)
Office of Commission Clerk (Docket No. 100126-WU)

RESOLUTION OF BOARD OF DIRECTORS

CFAT H2o, Inc..

RESOLVED that

Upon completion and approval of the utility rate case docket no: 100126-WS by the Florida Public Service Commission and subsequent to implementing said rate increase and provided sufficient funds are available, the company shall increase compensation to all utility employees by five (5%) percent for the year 2011. Further resolve that the increase shall be effective as of January 1, 2011.

CERTIFICATION

I HEREBY CERTIFY that the foregoing is a true and correct copy of a resolution presented to and adopted by the Board of Directors of CFAT H2O, INC., at a meeting duly called and held at 1410 NE 8th Avenue, Ocala, Florida 34470 on the 31st of December, 2010 at which a quorum was present and voted, and that such resolution is duly recorded in the minute book of this corporation; that the officers named in said resolution have been duly elected or appointed to, and are the present incumbents of the respective offices set after their respective names.


(Secretary)

KIEFERINSURANCE

Personalized Service for Individuals & Businesses

2143 NE 2nd Street, Ocala, FL 34470

(352) 732-7501

FAX: (352) 732-2890

EMAIL: scott@kieferinsurance.com

www.kieferinsurance.com

January 6, 2011

Charles deMenzes
M. I. R. A. International
1410 NE 8th Avenue
Ocala, FL 34470

Re: M. I. R. A. International
Blue Cross & Blue Shield Group plan # 07683

Dear Mr. DeMenzes:

You had requested information on the premium paid to Blue Cross & Blue Shield for your employees during the past 5 years and the increases each year. This would begin in 2006 and end 12/31/2010. You had the following increases:

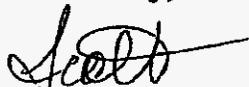
2006 - 2007	2%
2007 - 2008	16%
2008 - 2009	25%
2009 - 2010	5.1%
2010 - 2011	11%

Your deductible has always been \$1500 per year. We have estimated that you paid a total premium of \$215,688 during the past 5 years.

I did contact Blue Cross & Blue Shield but they were not able to give me any total figures. For that reason, the figure above is not an exact total.

Thank you.

Sincerely,


Scott R. Kiefer

ESTIMATED PREMIUM SUMMARY STATEMENT

CARRIER: Bridgefield Employers Insurance Company
 P.O. Box 988
 Lakeland, FL 33802-0988 (863)665-6060

AGENCY: Brown & Brown of Florida, Inc.- 3434
 47 SW 17TH ST
 OCALA, FL 34471-8141

PHONE NUMBER: (352)732-5010

EXTENSION OF ENDORSEMENT WC 89 04 15 ITEM 4

Client: MIRA International, Inc.

Account Number: 830 39505

Db:
 P.O. Box 4230
 Ocala, FL 34478

Policy Period: 07/05/10 - 07/05/11 12:01 AM

Plan: 010 GUARANTEED COST

RATING PERIOD 07/05/10 to 07/05/11

WORK CODE	CLASSIFICATION	PAYROLL	PRO RATA	RATE	PREMIUM
8810	FL-Florida CLERICAL OFFICE EMPLOYEES NOC	117,060.00	1.000	.25	292.65
9015	BUILDING OPS BY OWNER-MGMT FIRM ALL OTHE	69,940.00	1.000	3.72	2,601.77
	Total Manual Premium				2,894.42
	Experience Mod				1.00
	Standard Premium				2,894.42
	Expense Constant				200.00
	Terrorism				37.40
	Policy Grand Total				3,131.82

Minimum Premium: \$479.00

TOTAL PREMIUM IS SHOWN ON THE LAST PAGE OF THE PREMIUM SUMMARY STATEMENT

jzp
 Date Prepared: 11/12/10

Time Prepared: 07:31:22 MON

EXTENSION OF INFORMATION PAGE WC 00 00 01 A ITEM 4

ER: Bridgefield Employers Insurance Company
 P.O. Box 988
 Lakeland, FL 33802-0988
 (863)665-6060

AGENCY: Brown & Brown of Florida, Inc. - 3434
 47 S.W. 17th Street
 Ocala, FL 34474
 (352)732-5010

CLIENT: MIRA International, Inc.
DBA:
 1410 N.E. 8th Avenue
 Ocala, FL 34471
PLAN: 010 - GUARANTEED COST

ACCOUNT NUMBER: 830 - 39505 0000
POLICY PERIOD: 07/05/10-07/05/11 12:01AM

ESTIMATED PREMIUM

RATING PERIOD 07/05/10 to 07/05/11

WORK CODE	CLASSIFICATION	PAYROLL	PRO RATA	RATE	PREMIUM
	FL-Florida				
8810	CLERICAL OFFICE EMPLOYEES NOC	131,150.00	1.000	.25	327.88
9015	BUILDING OPS BY OWNER-MGMT FIRM ALL OTHER EMPL	63,280.00	1.000	3.72	2,354.02
	Total Manual Premium				2,681.90
	Experience Mod				1.00
	Standard Premium				<u>2,681.90</u>
	Expense Constant				200.00
	Terrorism				38.89
	Policy Grand Total				2,920.79

Minimum Premium: \$479.00

vjd

Date Prepared: 05/28/10
 WC 00 00 01 A

POLICY GRAND TOTAL IS SHOWN ON THE LAST PAGE OF THE PREMIUM SUMMARY STATEMENT

Time Prepared: 05:05 PM MON

2008

402062	60	80.17	12/29/2008	0.00
403375	60	116.31	12/29/2008	0.00
403611	60	118.00	12/29/2008	0.00
404206	60	120.15	12/29/2008	0.00
404250	60	25.05	04/29/2008	0.00
404441	60	30.54	12/29/2008	0.00
404651	60	66.49	12/29/2008	0.00
404772	60	198.03	12/29/2008	0.00
404814	60	89.64	12/29/2008	0.00
501023	60	20.17	12/29/2008	0.00
501731	60	36.98	12/29/2008	0.00
501821	60	15.00	01/28/2008	0.00

Total Bad Debt Write offs

Number 12 Dollar Amount 916.53

2009

401051	60	80.30	04/13/2009	0.00
402063	60	98.46	09/25/2009	0.00
403042	60	43.02	06/25/2009	0.00
403045	60	20.00	10/06/2009	0.00
403049	60	148.06	06/02/2009	0.00
403051	60	71.00	09/09/2009	0.00
403051	60	0.80	09/25/2009	0.00
403351	60	43.56	06/25/2009	0.00
403401	60	53.18	01/08/2009	0.00
403401	60	85.01	06/25/2009	0.00
403462	60	159.07	09/25/2009	0.00
403482	60	62.61	06/25/2009	0.00
403513	60	15.51	09/25/2009	0.00
403561	60	53.08	06/25/2009	0.00
403636	60	2.75	07/02/2009	0.00
404014	60	98.80	09/25/2009	0.00
404021	60	82.70	09/25/2009	0.00
404072	60	26.37	09/25/2009	0.00
404104	60	104.21	06/25/2009	0.00
404133	60	24.95	06/25/2009	0.00
404211	60	66.20	06/25/2009	0.00
404255	60	63.53	09/25/2009	0.00
404277	60	218.30	06/25/2009	0.00
404293	60	56.86	09/25/2009	0.00
404302	60	165.72	11/25/2009	0.00
404321	60	119.32	11/25/2009	0.00
404411	60	42.91	06/25/2009	0.00
404477	60	143.77	11/25/2009	0.00
404521	60	30.72	06/25/2009	0.00
404551	60	48.60	06/25/2009	0.00
404571	60	178.37	06/25/2009	0.00
404582	60	75.96	06/25/2009	0.00
404621	60	17.34	06/25/2009	0.00
404684	60	97.00	06/25/2009	0.00
404781	60	90.67	06/25/2009	0.00
404782	60	140.70	11/25/2009	0.00
405036	60	43.01	11/25/2009	0.00
405056	60	148.49	06/25/2009	0.00
405061	60	51.20	11/25/2009	0.00
501413	60	80.68	06/25/2009	0.00
501543	60	34.24	09/25/2009	0.00
501722	60	14.67	09/25/2009	0.00
501765	60	38.57	06/25/2009	0.00
501851	60	120.06	06/25/2009	0.00
509191	60	46.60	06/25/2009	0.00
509201	60	21.37	09/25/2009	0.00
509312	60	51.41	02/05/2009	0.00
509362	60	3.81	09/25/2009	0.00
509997	60	1026.02	10/20/2009	0.00

Total Bad Debt Write offs

Number 49 Dollar Amount 4509.54

2010

403045	60	7.37	12/29/2010	0.00
403046	60	121.05	12/29/2010	0.00
403055	60	141.18	12/29/2010	0.00
403145	60	51.13	12/29/2010	0.00
403160	60	78.75	12/29/2010	0.00
403163	60	50.78	07/20/2010	0.00
403261	60	38.20	05/27/2010	0.00
403352	60	26.17	06/28/2010	0.00
403390	60	22.35	05/27/2010	0.00
403391	60	6.84	06/28/2010	0.00
403392	60	29.60	12/29/2010	0.00
403402	60	59.15	06/28/2010	0.00
403403	60	25.58	12/07/2010	0.00
403461	60	37.26	05/27/2010	0.00
403463	60	99.18	12/07/2010	0.00
403483	60	43.01	12/29/2010	0.00
403512	60	148.77	12/29/2010	0.00
403613	60	24.66	12/29/2010	0.00
403621	60	12.29	12/29/2010	0.00
404011	60	46.99	12/29/2010	0.00
404022	60	13.60	05/27/2010	0.00
404023	60	16.78	06/28/2010	0.00
404041	60	90.16	03/25/2010	0.00
404052	60	45.04	03/25/2010	0.00
404081	60	103.08	12/29/2010	0.00
404141	60	8.77	12/29/2010	0.00
404251	60	59.55	12/29/2010	0.00
404321	60	109.30	12/29/2010	0.00
404371	60	77.96	05/27/2010	0.00
404414	60	92.20	03/25/2010	0.00
404422	60	68.65	03/25/2010	0.00
404444	60	135.12	05/27/2010	0.00
404481	60	107.14	05/27/2010	0.00
404511	60	89.39	05/27/2010	0.00
404572	60	64.99	05/27/2010	0.00
404591	60	123.03	06/28/2010	0.00
404622	60	98.87	03/25/2010	0.00
404671	60	21.84	12/29/2010	0.00
404771	60	80.97	03/25/2010	0.00
404792	60	11.02	12/29/2010	0.00
404841	60	10.01	03/25/2010	0.00
404852	60	57.96	03/25/2010	0.00
405016	60	17.50	05/27/2010	0.00
405033	60	4.06	09/01/2010	0.00
405035	60	39.53	12/29/2010	0.00
405050	60	21.61	05/27/2010	0.00
405062	60	103.55	12/29/2010	0.00
405072	60	45.25	03/25/2010	0.00
501043	60	31.57	03/25/2010	0.00
501233	60	76.69	12/29/2010	0.00
501424	60	7.29	03/25/2010	0.00
501510	60	24.77	11/03/2010	0.00
501523	60	26.94	03/25/2010	0.00
501620	60	20.93	05/27/2010	0.00

501644	60	128.46	12/29/2010	0.00
501748	60	15.07	05/27/2010	0.00
509045	60	43.31	03/25/2010	0.00
509052	60	0.69	06/28/2010	0.00
509142	60	18.68	12/29/2010	0.00
509161	60	239.10	06/28/2010	0.00
509181	60	34.19	05/27/2010	0.00
509192	60	23.42	03/25/2010	0.00
509281	60	19.40	03/25/2010	0.00
509282	60	63.64	12/29/2010	0.00
509311	60	32.71	12/29/2010	0.00
509326	60	84.70	12/29/2010	0.00
509331	60	12.80	12/29/2010	0.00
509352	60	64.50	02/10/2010	0.00
509352	60	8.49	03/03/2010	0.00
509370	60	24.84	05/27/2010	0.00
509370	60	36.03	12/06/2010	0.00
509460	60	26.02	05/27/2010	0.00

Total Bad Debt Write offs

Number 72 Dollar Amount 3851.48



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

INVOICE

SOLD TO: CFAT H20
P.O. Box 5220
1410 NE 8th Avenue
Ocala, FL 34478

DATE: December 10, 2010
INVOICE #: 40-34003.09
TERMS: Net 30 days

ATTENTION: Mr. Charles DeMenzes
FORM OF CONTRACT: Verbal NTP
REQUESTED BY: Charles DeMenzes
PROJECT: DeMenzes CFAT H20 Rate Case

SCOPE OF SERVICES: Prepare rate case filing.

PROFESSIONAL SERVICES

TIME PERIOD: 11/01/10 TO 11/30/10

	<u>AMOUNTS</u>
Lump Sum Quote	\$12,500.00
Previous Amount Billed	\$8,500.00
Amount Due This Month	\$1,000.00
Remaining Amount	<u>\$3,000.00</u>

TOTAL AMOUNT DUE THIS INVOICE: \$1,000.00

INVOICES BEING PAID BY C.F.A.T. H2O, INC 65-04455 CHECK # 3471

Vendor	Name	Invoice Number	Inv Date	Pay Date	Inv Amount
631004	TANGIBL, LLC	40-34003.09	12/16/2010	12/17/2010	1000.00

CFAT H2o, Inc.
P.O. Box 5220
Ocala, FL 34478

Check No. 3471

63-1314/ 631

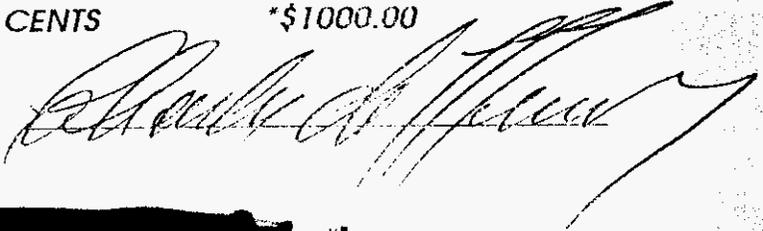
PAY TO THE
ORDER OF TANGIBL, LLC

12/15/2010

***\$1,000 DOLLARS AND .00 CENTS

*\$1000.00

Independent National Bank



⑈0347⑈ [REDACTED]

REDACTED

TANGIBL, LLC
301 OXFORD VALLEY RD # 1604
YARDLEY, PA 19067-7706

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, Fl 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

September 23, 2010

C.F.A.T. H20, INC.
ATTN: CHARLES DEMENZES, PRESIDENT
P.O. BOX 4230
OCALA, FL 34478

Invoice # 33443
Client # 2765-00001
Billed through 08/31/2010

2010 RATE CASE

PROFESSIONAL SERVICES

08 03 2010	MER	PREPARE DRAFT REQUEST FOR CHARLES DEMENZES'S APPOINTMENT AS QUALIFIED REPRESENTATIVE OF C.F.A.T. AND TRADEWINDS AND DRAFT AFFIDAVIT SUPPORTING SAME; EMAIL MEMORANDUM TO CHARLES DEMENZES RE: REQUIRED FAMILIARITY WITH VARIOUS STATUTES AND RULES	0.75 hrs	\$217.50
08 04 2010	MER	TELEPHONE CONFERENCE WITH CHARLES DEMENZES RE: HIS EXPERIENCE AND KNOWLEDGE OF UTILITY MATTERS; REVISE DRAFT AFFIDAVIT IN SUPPORT OF REQUEST FOR APPOINTMENT AS QUALIFIED REPRESENTATIVE	0.40 hrs	\$116.00
08 11 2010	MER	RECEIVE AND REVIEW AFFIDAVIT OF CHARLES DEMENZES IN CONNECTION WITH QUALIFIED REPRESENTATIVE APPLICATION AND CORRESPONDENCE WITH FORMER COUNSEL RE: SELF-REPRESENTATION; FINALIZE QUALIFIED REPRESENTATIVE APPLICATION FOR FILING; EMAIL TO CHARLES DEMENZES RE: SAME	0.25 hrs	\$72.50
08 12 2010	MER	PREPARE LETTER TO FPSC REQUESTING FILING OF QUALIFIED REPRESENTATIVE APPLICATION AND AFFIDAVIT; FINALIZE ALL FOR FILING; EMAIL TO CHARLES DEMENZES WITH FILE-STAMPED COPY OF APPLICATION	0.20 hrs	\$58.00
08 13 2010	MER	EMAIL CORRESPONDENCE WITH CHARLES DEMENZES RE: QUALIFIED REPRESENTATIVE APPLICATION	0.10 hrs	N/C

08 17 2010	MER	OBTAIN AND REVIEW ORDER GRANTING QUALIFIED REPRESENTATIVE APPLICATION; EMAIL TO CHARLES DEMENZES RE: SAME	0.10 hrs	\$29.00
			Total Fees	<hr/> \$493.00

BILLING SUMMARY

Total professional services	\$493.00
Total of new charges for this invoice	<hr/> \$493.00
Total balance now due	<hr/> \$493.00 <hr/>

INVOICES BEING PAID BY C.F.A.T. H2O, INC 65-04455 CHECK # 3434

Vendor	Name	Invoice Number	Inv Date	Pay date	Inv Amount
631005	RUTLEDGE, ECENIA & PURNELL, P.A.	33443	08/31/2010	10/04/2010	493.00

CFAT H2o, Inc.
P.O. Box 5220
Ocala, FL 34478

Check No. 3434

63-1314/ 631

PAY TO THE
ORDER OF

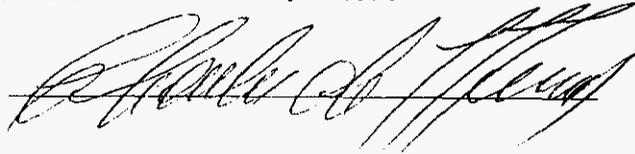
RUTLEDGE, ECENIA & PURNELL, P.A.

10/04/2010

*****\$493 DOLLARS AND .00 CENTS

**\$493.00

Independent National Bank



⑈03434



REDACTED

RUTLEDGE, ECENIA & PURNELL, P.A.
PO BOX 551
TALLAHASSEE, FL 32302

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

C.F.A.T.H20, INC.
CHARLES DEMENZES
P.O. BOX 5220
OCALA, FL 34478-5220

APRIL 9, 2010
INVOICE # 42167
FILE # 44096-00001
PAGE 1

MATTER: 12/31/09 TY RATE CASE

3/11/10 RESEARCH AND DRAFT TEST YEAR REQUEST LETTER .80

TOTAL HOURS .80

PROFESSIONAL FEES \$ 264.00

FEDERAL EXPRESS 12.41
COPIES FROM PSC 3.33

TOTAL COSTS ADVANCED \$ 15.74

TOTAL STATEMENT -----
\$ 279.74
=====

COPIES BEING PAID BY C.F.A.T. H2O, INC 65-04455 CHECK # 3341

Vendor	Name	Invoice Number	Inv Date	Pay date	Inv Amount
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PAGE 1

MATTER: 12/31/09 TY RATE CASE

4/05/10 REVIEW TEST YEAR APPROVAL LETTERS AND LETTER TO .20
MR. deMENZES AND MR. CLAYTON

TOTAL HOURS .20

PROFESSIONAL FEES \$ 66.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT -----
\$ 66.00
=====

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