

- c. Water and/or wastewater treatment capacities. (Not Used)
- d. Flow from customers connected to the utility systems (See Section 2)
- e. Process and level of treatment necessary. (Not Used)
- f. Type of sale (context of transaction)- “As-is” and “where-is” with negotiation of binding offer.
- g. Date of sale- Assumed 6/2015.
- h. Location of the system- Chicago Metropolitan area- Suburban
- i. Condition of water and/or wastewater facilities in operation- Good.

The exclusivity of the service territories can be a major factor influencing an acquisition and the pricing of a utility. If a utility is granted either franchise rights or territorial certificates that protect its service territories and make the utility a sole provider of utility services within such territories, the value may be substantially enhanced. However, if other private or public utilities can provide similar services in the same territories, the opposite effect may occur.

The majority of the utility transactions occur through negotiations between interested buyers and motivated sellers.

It is important to consider the variance to the “industry standard” terms and conditions of the purchase and sale agreement. If special terms would create value, then adjustments are made.

The overall market for utility sales in the marketplace includes a variety of circumstances and transactions. In order to reduce some of the inherent variability in utility transfers, it is helpful to establish a common indicator of value. In estimating the value of the system utilizing the comparable sales approach, one of the most widely used common indicators of value is the price/cost per equivalent residential connection or \$/ERC.

Significant variability is typically observed at lower numbers of connections. Some small systems are abandoned and conversely, some small systems are more valuable than the customer base due to other factors. As the number of connections increases, the variability tends to decrease. Typically, larger systems are viable operations and are not abandoned. Likewise, if the system serves a large area, then other factors such as the integration benefits resulting from economies of scale are not as significant as the utility's large customer base.

Additionally, larger utility systems tend to have similar staffing and levels of service requirements. Most, normally provide fire protection. Management and operations staff are usually employees of the utility, and are not part-time contract operators. The owners and purchasers are typically knowledgeable regarding the systems and can afford expert utility advisors to assist in the transaction due to the magnitude of funds involved.

As indicated earlier, there are several factors that must be considered in the selection and evaluation of the comparable set of system transactions. The following discussion presents the criteria utilized in the comparable sales selection process, as well as a brief description and background of each selection.

All the information regarding these transactions was gathered from various Public Service Commissions, other regulatory entities, local municipalities, privately owned utilities, attorneys, appraisers or debt instruments.

The selection of potential transactions to be utilized in the comparison analysis presented herein involved a review of over 1,000 utility transactions.

Based upon the criteria described above sixteen (16) utility transactions were selected for the comparable sales analysis. The selected utility sales are assumed to represent arm's length transactions and thus are representative of the market. **Schedule 3-1** provides the list of selected comparable utility transactions including the applicable seller and purchaser for each transaction, the year of the transaction, the purchase price, and the number of total connections.

Sale No. 1: Moecherville Water District to Aqua Utilities (Illinois)

In November 2012, Aqua Illinois also purchased the water supply facilities of the Moecherville Water District (“Moecherville”) in Aurora Township in Kane County, Illinois for \$1.4 million. The system provides water services to 1,100 residents with approximately 400 connections.

The purchase price was approximately \$1.4M or \$3,400 per connection.

Sale No. 2: Village of Philo to Aqua Utilities (Illinois)

In March of 2004, the Village of Philo agreed to sell its water system to Aqua Utilities of Illinois. Aqua Illinois agreed to pay \$425,000 for the Village’s water system. At the time of the sale the system included approximately 540 connections, or \$787 per connection.

The system included one (1) 50,000 gallon elevated storage tank. The distribution system included six miles of mains of various sizes, related valves, fittings, fire hydrants, 540 active service lines and meters for all customers.

Sale No. 3: Olwen Heights to American Water

In March 2013, Pennsylvania American Water also purchased the water supply facilities of the Olwen Heights Water Company (“Olwen Heights”). Olwen Heights provided water services to approximately 500 residents with 175 connections in Roaring Brook Township, Pennsylvania.

The purchase price of the system was approximately \$450,000 or \$2,571 per connection.

Sale No. 4: Clarion Area Authority to American Water

In October 2008, Pennsylvania American Water also purchased the assets of the Clarion Area Authority (“Clarion”) wastewater system. Clarion provides wastewater treatment services to a population of approximately 6,600 with 2,200 connections in Clarion Borough, Clarion Township and Monroe Township, Clarion County, Pennsylvania.

The sale included the transfer of assets including an existing 1.75 million gallon per day wastewater treatment plant, more than 20 miles of interceptor and collection lines, five pump stations and other wastewater-related properties. The purchase price was approximately \$3.8 million or \$1,736 per connection.

Sale No. 5: Claysville Donegal Joint Municipal Authority to American Water

In July 2008, Pennsylvania American Water purchased the assets of the Claysville-Donegal Joint Municipal Authority (CDJMA) water and wastewater systems in Washington County, Pennsylvania. CDJMA provided water supply and transmission services to approximately 550 connections and wastewater collection and treatment services to approximately 500 connections.

The sale included the transfer of assets including wastewater treatment plant, more than 12 miles of collection lines, and other wastewater-related properties. At the time of purchase, it was reported to the Pennsylvania Public Service Commission (PPSC) that the transaction reflected CDJMA's need to divest itself of aging infrastructure, which would have required substantial capital investment. CDJMA was also faced with increased operating and inflationary-related costs and higher rates. The purchase price was approximately \$2 million or \$1,455 per water connection and \$2,400 per sewer connection.

Sale No. 6: Mifflin Township Water Authority to Aqua America

In 2012, Aqua Pennsylvania, Inc. (Aqua) purchased the water system of Mifflin Township Water Authority (MTWA), located in Mifflin Township, Columbia County. The system, which serves more than 1,500 residents in the Mifflinville area, is currently under a Consent Order and Agreement with the Pennsylvania Department of Environmental Protection that focuses on unaccounted for water. The purchase price was \$1.1 million.

Sale No. 7: Town of Waveland Water System to American Water (Indiana)

In April 2009, the Town of Waveland agreed to sell their water utility system to the Indiana operations of American Water. The system provided service to 213 water ERCs. American agreed to pay \$680,000 plus \$25,000 in transaction costs or \$3,310 per water ERC.

Sale No. 8: Town of Darlington to Aqua (Indiana)

In July 2006, the Indiana subsidiary of Aqua agreed to purchase the water utility assets of the Town of Darlington for \$255,000 plus committed to invest \$435,000 for immediate system improvements as part of the purchase agreement. The system provided service to 315 water ERCs. The purchase agreement without capital investment represented a purchase price of \$810 per water ERC.

Sale No. 9: Wingert Water Systems to Aqua America (Texas)

Aqua America, Inc. (“Aqua”) is a holding company for regulated utilities providing water or wastewater services in multiple states. In December 2012, Aqua Texas, Inc. (“Aqua Texas”), an operating subsidiary of Aqua, purchased the water facilities of Wingert Water Systems, Inc. (“Wingert”). Wingert provided service to several residential subdivisions in Comal County, Texas. At the time of purchase, Wingert had approximately 800 connections serving a population of less than 2,500. At buildout, the system is expected to serve more than 3,000 residents with approximately 1,100 connections.

The water facilities purchased included lines, service pumps, water supply wells, and water storage. Production capacity of the system is approximately 1.0 MGD. The purchase price was approximately \$1.89 million or \$1,718 per connection.

Sale No. 10: Royal Oaks Water System to Aqua America (Texas)

In December 2012, Aqua Texas also acquired the assets of Royal Oaks Water System, Inc. (“Royal Oaks”). Royal Oaks serves approximately 120 residents with 40 connections in the Royal Oaks subdivision in Kerr County, Texas.

The water facilities purchased included lines, service pumps, water supply wells, and water storage. Production capacity of the system is approximately 0.2 MGD. The purchase price was \$40,000 or \$1,000 per connection.

Sale No. 11: Wedgefield Utilities, Inc. to Pluris Wedgefield, LLC

On April 16, 2009 Pluris Wedgefield, LLC purchased water, wastewater and reclaimed water facilities from Wedgefield Utilities. The utility system was originally built in 1969.

The purchase price for all of the assets purchased by Pluris Wedgefield, LLC was \$7,300,000 or \$2,659 per water ERC.

The purchased water system had a permitted capacity of 1.037 MGD. The water system served a total of 1,642 ERCs in 2008. Of those customers, 1,572 ERCs represented residential customers. The maximum number of ERCs that can be served by the water system currently is 1,870 ERCs. The water system utilized Ion Exchange Softening as its primary type of water treatment.

The wastewater system purchased by Pluris Wedgefield, LLC served 1,586 customers, according to the 2008 Annual Report. The permitted capacity for the wastewater facilities was 0.368 MGD. The average daily flow for the wastewater system was 0.239 MGD and treated 87,408,000 gallons of wastewater in 2008.

Sale No. 12: Forest Hills Utilities, Inc. to Pasco County

Forest Hills Utilities, Inc. water and wastewater system was purchased by Pasco County in May of 2004. The purchase price for the system was \$3,745,000 with an additional \$1,000 for each water and wastewater added until the time of closing. The utility provided water and wastewater service to an area in southwest Pasco County, Florida. The purchased system at the time of the acquisition served 2,394 water and 1,204 wastewater ERCs.

The Forest Hills water system consisted of eight (8) water supply wells located throughout the service area at different water treatment plant sites. Water treatment consisted of chlorination through hypochlorite addition and in some cases corrosion inhibitor in the form of Aqua-Mag.

The wastewater system served a total of 1,116 customers. The collection system consisted of approximately 52,970 feet of PVC and VD piping. Seven (7) lift stations transferred the wastewater from the collection system to the Pasco County lift stations.

Sale No. 13: East Pasco Utilities, Inc. to Pasco County Utilities

In 2003, Pasco County Utilities purchased the potable water and wastewater system of East Pasco Utilities, Inc. The negotiated price was \$2,841,000 plus an additional amount

of \$1,000 for each new ERC added by the Utility between the execution of the agreement and closing.

The East Pasco water system consisted of a total of three (3) water supply wells located throughout the service area at different water treatment plant sites. Water treatment consisted of chlorination and corrosion inhibitor addition in the form of Aqua-Mag. Each well site had a hydropneumatic tank, chlorination system, and chemical feed system.

The transmission system consisted of approximately 86,790 linear feet of PVC piping. The configuration of the distribution system was such that most of the homes were served off a 2-inch line that ran behind the houses in the service area. An 8-inch line was essentially the transmission backbone of the system with 13 hydrants located on it. At the time of the sale, the system served a total of 1,693 ERCs.

The wastewater system served a total of 1,091 ERCs. The collection system consisted of approximately 38,927 feet of 8-inch diameter piping constructed of PVC and vitrified clay (VC). A total of five (5) lift stations in the service area transferred the collection system to, ultimately, the interconnection with Pasco County. The lift stations are constructed of pre-cast concrete and are equipped with two (2) submersible pumps.

Sale No. 14: Carolina Blythe Utility Company, Inc. to Brunswick County, North Carolina

On October 31, 2003 the Carolina Blythe Utility Company agreed to sell their water and wastewater utility systems to Brunswick County, North Carolina. The water and wastewater systems provided service to the Carolina Shores and Brunswick Plantation subdivisions. Brunswick County agreed to pay \$1,780,000 for the water system or \$2,490 per water ERC and \$6,345,000 for the wastewater system for a total of \$8,125,000.

The Carolina Blythe Utility Company provided water service to 2,040 customers and sewer service to 1,700 customers in the Carolina Shores subdivision. The company also provided sewer service to 371 customers in the Brunswick Plantation subdivision but did not provide water service.

The purchase by Brunswick County was part of an effort to consolidate the water and sewer operations in southern Brunswick County and the acquisition of the Carolina Blythe Utility Company was an essential feature of such consolidation.

Sale No. 15: Carolina Water Service Inc. Kings Grant, Plantation Ridge and Teal on the Ashley to Dorchester County, South Carolina

In June of 2006 Carolina Water Service Inc. agreed to sell their water and wastewater utility system providing service to Kings Grant, Plantation Ridge and Teal on the Ashley to Dorchester County, South Carolina. The system provided service to 779 water and wastewater ERCs. Dorchester County agreed to pay \$1,791,700 for the water and wastewater assets or \$1,014 per water ERC.

The Kings Grant wastewater treatment facility was in need of considerable upgrades, estimated to require \$1,250,000 in capital expenditures. The cost of the upgrades to the Kings Grant and Teal WWTFs would be passed along to future customers in rates. Dorchester County operates a 4 million gallon per day WWTF and has the capacity to absorb the wastewater flow from Kings Grant, Plantation Ridge and Teal on the Ashley subdivisions.

Sale No. 16: Park Manor Waterworks, Inc. to Orange County, Florida

On June 24, 2003 Park Manor Waterworks agreed to sell their potable water and wastewater systems to Orange County, Florida. The purchase price for the water and wastewater systems was \$3,350,000. At the time of the sale, the water and wastewater served 1,436 ERCs and 1,410 ERCs respectively. The utility's 2002 annual report lists combined operating revenues of \$876,979 and a combine net operating income of \$7,496.

The water treatment plant involved in the transaction had a permitted capacity of .970 MGD. According to the 2002 annual report, the water treatment plant sold 135,814,000 gallons of potable water to customers in their service area. The water treatment plant utilized aeration and chlorination as their type of treatment.

In order to equitably compare historical utility sales to that of the utility considered herein, several adjustments must be made to the negotiated purchase prices of the comparable sales considered in this analysis. Such adjustments to the purchase price include an adjustment to compensate for market conditions at the time of the transaction and adjustments to accurately disseminate the allocated purchase price according to net plant in-service for those systems that operate under a purchased water and/or

wastewater capacity agreement. The considered adjustment factors are show below in **Table 3-1**.

Table 3-1
Sales Comparison
Listing of Adjustments

<u>Adjustment</u>	<u>Description</u>
Date of Sale	Inflated to NMU Sale Date
Components	Ratio Adjustment on OCNLD basis (See Schedule 3-2)
Type of Sale	Negotiated
Location	Suburban
Size	Equivalent Residential Units or Connections (ERCs) based upon AWWA meter size.

The purchase price of a utility system is to an extent a function of the assets that the system owns. Therefore, in comparing similar transactions, it is important to analyze the classes of assets in the possession of the system being utilized as the basis for comparison and make necessary adjustments to compensate for differences in total asset comparison show in **Schedule 3-2**. Based on this analysis, utilizing an average cost per connection approach result in an value of \$1,971 per water connection and \$2,115 per wastewater connection, as rounded.

Other adjustments were evaluated as to capacity, process, sale type, location and size and determined to make adjustments for those factors as needed.

Unit prices can vary considerably depending on the quantity sold. As discussed earlier, the size of each water and wastewater utility is described in terms of the connections that the system serves.

An adjustment was made for the size of each comparable system. Based upon a regression analysis we found that ERC's had a price of \$2,427 and \$3,228 for water and wastewater, respectively.

Table 3-2 summarizes the adjusted price per connection based on the allocated purchase price.

Table 3-2
Comparable Sales Analysis
Adjusted Price per ERC

No.	Adjustment Factor	Adjusted \$ / ERC	
		Water	Wastewater
1	Asset Composition	\$ 1,971	\$ 2,115
2	Size	2,427	3,228
NMU Estimate		\$ 1,980	\$ 2,120

Due to the lack of plant assets owned for the NMU system, our estimate is near the lower amounts shown.

SCHEDULE 3-1

**ILLINOIS WATER AND WASTEWATER SYSTEM
COMPARABLE SALES ANALYSIS
Selected Water and Wastewater Transactions**

<u>No.</u>	<u>Name of Utility</u>	<u>Name of Purchaser</u>	<u>System Type</u>	<u>Year</u>	<u>Purchase Price</u>	<u>Time Adjustment Factor</u>	<u>Adjusted Purchase Price</u>	<u>Number of Connections</u>		<u>Total</u>
								<u>Water</u>	<u>Wastewater</u>	
1	Moecherville Water District	Aqua Illinois	W	2012	\$ 1,400,000	1.050	\$ 1,470,000	400	-	400
2	Village of Philo	Aqua Illinois	W	2004	\$ 425,000	1.411	\$ 599,675	540	-	540
3	Olwen Heights	Pennsylvania American	W	2013	\$ 450,000	1.025	\$ 461,250	175	-	175
4	Clarion Area Authority	Pennsylvania American	S	2008	\$ 3,800,000	1.196	\$ 4,544,800	-	2,200	2,200
5	Claysville Donegal Joint Municipal Authority	Pennsylvania American	W/S	2008	\$ 2,000,000	1.196	\$ 2,392,000	550	500	1,050
6	Mifflin Township Water Authority	Aqua Pennsylvania	W	2012	\$ 1,100,000	1.050	\$ 1,155,000	600	-	600
7	Town of Waveland	American Water Indiana	W	2009	\$ 705,000	1.135	\$ 800,175	213	-	213
8	Town of Darlington	Aqua Indiana	W	2006	\$ 255,000	1.259	\$ 321,045	315	-	315
9	Wingert Water Systems	Aqua Texas	W	2012	\$ 1,890,000	1.050	\$ 1,984,500	1,100	-	1,100
10	Royal Oaks Water System	Aqua Texas	W	2012	\$ 40,000	1.050	\$ 42,000	40	-	40
11	Wedgfield Utilities, Inc.	Pluris Wedgfield, LLC	W/S	2009	\$ 7,300,000	1.135	\$ 8,285,500	1,642	1,586	3,228
12	Forest Hills Utilities	Pasco County	W/S	2004	\$ 3,745,000	1.411	\$ 5,284,195	2,394	1,204	3,598
13	East Pasco Utilities	Pasco County	W/S	2003	\$ 2,841,000	1.458	\$ 4,142,178	1,693	1,091	2,784
14	Carolina Blythe Utility	Brunswick County	W/S	2004	\$ 8,125,000	1.411	\$ 11,464,375	2,040	2,000	4,040
15	Carolina Water Service	Dorchester County	W/S	2006	\$ 1,791,000	1.259	\$ 2,254,869	779	779	1,558
16	Park Manor Waterworks, Inc.	Orange County	W/S	2003	\$ 3,350,000	1.458	\$ 4,884,300	1,436	1,410	2,846

SCHEDULE 3-2

ILLINOIS WATER AND WASTEWATER SYSTEM
COMPARABLE SALES ANALYSIS
Asset Composition Adjustment

No.	Name of Utility	Name of Purchaser	System Type	Year	Water System			Wastewater System			
					Alloc P.P	Conn	\$/Conn	Alloc P.P	Conn	\$/Conn	
1	Moecherville Water District	Aqua Illinois	W	2012	\$ 1,470,000	400	\$ 3,675.00	\$ N/A	N/A	\$ N/A	
2	Village of Philo	Aqua Illinois	W	2004	\$ 599,675	540	\$ 1,110.51	\$ N/A	N/A	\$ N/A	
3	Olwen Heights	Pennsylvania American	W	2013	\$ 461,250	175	\$ 2,635.71	\$ N/A	N/A	\$ N/A	
4	Clarion Area Authority	Pennsylvania American	S	2008	\$ N/A	N/A	\$ N/A	\$ 4,544,800	2,200	\$ 2,065.82	
5	Claysville Donegal Joint Municipal Authority	Pennsylvania American	W/S	2008	\$ 837,200	550	\$ 1,272.73	\$ 1,554,800	500	\$ 2,600.00	
6	Mifflin Township Water Authority	Aqua Pennsylvania	W	2012	\$ 1,155,000	600	\$ 1,925.00	\$ N/A	N/A	\$ N/A	
7	Town of Waveland	American Water Indiana	W	2009	\$ 800,175	213	\$ 3,756.69	\$ N/A	N/A	\$ N/A	
8	Town of Darlington	Aqua Indiana	W	2006	\$ 321,045	315	\$ 1,019.19	\$ N/A	N/A	\$ N/A	
9	Wingert Water Systems	Aqua Texas	W	2012	\$ 1,984,500	1,100	\$ 1,804.09	\$ N/A	N/A	\$ N/A	
10	Royal Oaks Water System	Aqua Texas	W	2012	\$ 42,000	40	\$ 1,050.00	\$ N/A	N/A	\$ N/A	
11	Wedgfield Utilities, Inc.	Pluris Wedgfield, LLC	W/S	2009	\$ 4,956,068	1,642	\$ 3,018.31	\$ 3,329,432	1,586	\$ 2,099.26	
12	Forest Hills Utilities	Pasco County	W/S	2004	\$ 2,004,502	2,394	\$ 837.30	\$ 3,279,693	1,204	\$ 2,724.00	
13	East Pasco Utilities	Pasco County	W/S	2003	\$ 2,798,127	1,693	\$ 1,652.76	\$ 1,344,051	1,091	\$ 1,231.94	
14	Carolina Blythe Utility	Brunswick County	W/S	2004	\$ 7,168,327	2,040	\$ 3,513.89	\$ 4,296,048	2,000	\$ 2,148.02	
15	Carolina Water Service	Dorchester County	W/S	2006	\$ 994,443	779	\$ 1,276.56	\$ 1,260,426	779	\$ 1,618.01	
16	Park Manor Waterworks, Inc.	Orange County	W/S	2003	\$ 1,451,580	1,436	\$ 1,010.85	\$ 3,432,720	1,410	\$ 2,434.55	
							\$		\$		
							AVERAGE	1,971.00	AVERAGE	2,115.00	

SECTION 4

NMU- Original Cost Analysis

This section considers the original cost less depreciation of the NMU system. Municipalities use a GAAP versus NARUC method of accounting. Municipalities are not typically concerned with the return on and the return of their investments into a utility system. Municipalities typically record and account for storage, transmission, and interceptor assets while expensing minor distribution, collection, renewals replacement, customer services and hydrants and the like. Municipalities do not typically fully account for the replacement of meters and master meter equipment. Municipalities make such improvements for accuracy and revenue generation purposes only. Minor looping of the systems for reliability and fire protection as well as upsizing lines (ie 2", 3", and 4" water mains replaced with 6" or 8" water mains) are done for customer service purposes and may not be fully reflected on the "booked" original cost. Municipalities typically capitalize and account for major road accommodation and upgrade projects, projects performed by outside construction contractors, major inter-connection and major capital projects.

At the time of sale, the appropriate average service life (ASL) value indication periods are applied, as shown for NMU on Table 4-1. This is an indication of the physical depreciation of the system. For comparative purposes on an original cost basis, functional and external depreciation are not applied.

If the asset/property is still in use and the ASL remaining is normally at 10%. The 10% is maintained until retirement. In this analysis, no residual value was maintained, in other words, fully ASL assets are shown with zero value although they may still be in use.

Table 4-2 presents the Original Cost Less Depreciation for the NMU system. The result of these analysis reflect an OCLD of \$14,394,403.71 or \$14,390,000 as rounded from Table 4-2)

TABLE 4-1
NMU Utility Components ASL

<u>Category</u>	<u>ASL Period (1)</u>
Potable Water Mains and Gravity Sewers	80 years
Fire Hydrants	70 years
Meters	25 years
Services	50 years
Elevated Storage Tank	75 years
Valves	55 years
Chlorination Equipment	30 years
Site Work	45 years
Land	N/A
Easements	N/A

(1) From Depreciation Study.

(2) Previous acquisition life is taken at 50 years starting in 1997.

TABLE 4-2
Original Cost Less Depreciation- NMU
December 31, 2013

<u>Description</u>	<u>Date Acquired</u>	<u>Original Cost</u>	<u>Est. Life</u>	<u>Accumulated Depreciation 12/31/2013</u>	<u>Net Asset Value 12/31/2013</u>
Land					
Victor Avenue Parcel 2612 Victor Ave 09-12-305-044-0000	9/2/97	95,000.00	N/A	-	95,000.00
Central Road Parce 4208 Central Road, 04-32-402-036-000 (EST)	9/2/97	10,000.00	N/A	-	10,000.00
Potter Road, 10001 Potter Road, 09-10-1-4-057-0000	9/2/97	130,000.00	N/A	-	130,000.00
		<u>235,000.00</u>			<u>235,000.00</u>
Water Storage Facilities					
Tank 2; 750,000 gallons, Central Road	9/2/97	191,436.00	75	43,392.16	148,043.84
Tank 2: 750,000 gallons, Central Road-Rehab and Painting	6/26/09	765,400.00	20	420,970.00	344,430.00
Valve vault repairs	8/1896	12,600.00	36	5,760.00	6,840.00
Valve & Vault (2 Units)- from Golf to Jody	2008	4,400.00	55	480.00	3,920.00
Valve & Vault (1 Unit)- from Jody to Kenneth	2008	2,200.00	55	240.00	1,960.00
Valve & Vault (2 Units)- from Kenneth to North Shore	2008	5,400.00	55	589.09	4,810.91
Valve & Vault (4 Units)- Kennedy Drive from W. Ballard Rd to Bobbi Lane	2008	24,100.00	55	2,629.09	21,470.91
Valve & Vault (3 Units)- Dee Road from Bobbi Lane to Dempster	2008	9,600.00	55	1,047.27	8,552.73
Potter Road & Golf/Noel/Emerson/Church/Rancho 12" (400 LF)	2011	63,600.00	55	3,469.09	60,130.91
Central Road Tank- Install 2nd riser pipe, new recirculating pump, and additional chemical feed equip	2012	103,219.00	55	3,753.42	99,465.58
		<u>1,181,955.00</u>		<u>482,330.12</u>	<u>699,624.88</u>
Structures (Sanitary)					
Structures- Kennedy Drive from W. Ballard Rd to Bobbi Lee	2008	1,350.00	60	-	-
Structures- Dee Road from Bobbi Lane to Dempster	2008	26,800.00	60	-	-
Robin Drive	2007	83,400.00	60	-	-
Robin Drive	2007	62,600.00	60	-	-
Robin Drive	2007	13,600.00	60	-	-
		<u>187,750.00</u>			
Water System (Water Mains and Interconnects)					
Initial system acquisition; 331,500 lin ft.	9/2/97	5,104,075.00	50	1,735,385.50	3,366,689.50
Water main replacement 6" (1,200 LF)	6/20/09	115,000.00	80	24,437.50	90,562.50
Ballard Road water repairs	6/16/98	13,684.77	80	2,736.95	10,947.82
Triumvea System Project	1998	15,000.00	80	3,000.00	12,000.00
Water main repairs (various locations)	3/16/99	5,499.65	80	1,031.18	4,468.47
Water main repairs (various locations)	3/16/99	19,089.00	80	3,579.19	15,509.81
Water main repairs (Sumac & Emerson)	8/17/99	8,300.00	80	1,556.25	6,743.75
Water main and valve replacement 8" (1,000 LF) (10 valves)	1999	167,111.35	80	31,333.38	135,777.97
Des Plaines Booster Pump Station Instrumentation	2000	60,000.00	25	33,600.00	26,400.00
Morton Grove Booster Pump Station Instrumentation	2000	60,000.00	25	33,600.00	26,400.00
Glenview Booster Pump Station Instrumentation	2000	60,000.00	25	33,600.00	26,400.00
R&R Water Service SFR (3215)	2001	723,370.00	50	188,076.20	535,293.80
R&R Water Service (2)	2001	550.00	50	143.00	407.00
R&R Water Service (167)	2001	58,450.00	50	15,197.00	43,253.00
Fire Hydrant (1)	2002	3,200.00	70	548.57	2,651.43
6" DIP 285 LF	2005	17,100.00	80	1,923.75	15,176.25
8" DIP 482 LF	2005	33,740.00	80	3,795.75	29,944.25
12" DIP 4,011 LF	2005	360,990.00	80	40,611.38	320,378.63
Water main replacement 8" (1,000 LF)	2001	100,000.00	80	16,250.00	83,750.00
Water main replacement 8" (1,000 LF)	2002	100,000.00	80	15,000.00	85,000.00
Water main replacement- Backyard 8" (800 LF)	2003	100,000.00	80	13,750.00	86,250.00
Water main replacement Greenwood & Delphia 8" (1,000 LF)	2004	125,000.00	80	15,625.00	109,375.00
Water main replacement Robin Drive 4", 8" & 12" (2,400 LF)	2007	1,497,816.00	80	131,058.00	1,366,757.10
Water Mains 8" (458 LF)- From Golf to Jody	2008	46,589.00	80	3,494.18	43,094.83
Water Mains 8" (486 LF)- From Jody to Kenneth	2008	59,926.00	80	4,494.45	55,431.55

Water Mains 8" (455 LF)- From Kenneth to North Shore	2008	66,950.00	80	5,021.25	61,928.75
Water Mains 8" (155 LF)- Kennedy Drive from W. Ballard Rd to Bobbi Lane	2008	13,866.50	80	1,039.99	12,826.51
Water Mains 8" (1988 LF)- Dee Road from Bobbi Lane to Dempster	2008	248,460.50	80	18,634.54	229,825.96
Water Mains 6" (1400 LF)- Western Road- Golf to North Shore	2008	252,556.00	80	18,941.70	233,614.30
Water Mains 8" (1,500 LF)- Potter Road- Dempster to Golf	2009	173,921.00	80	10,870.06	163,050.94
Triumvera Community Water System Pumping Improvement to Fireflow to 7 Buildings	2010	475,700.00	80	23,785.00	451,915.00
Water Mains 12" (400 LF)- Tollway Crossing B/T Linden Lane and Oakrail Road	2013	432,894.57	80	5,411.18	427,483.39
Water Mains 16" (540 LF), 12" (100 LF) Washington Rd (south of Fontana)	2013	221,000.00	80	2,762.50	218,237.50
Water Mains- Buckingham Park	2005	49,800.00	80	5,602.50	44,197.50
Fire Hydrant (14)	2005	44,800.00	70	5,760.00	39,040.00
8" Valves (6)	2005	18,000.00	55	2,945.45	15,054.55
12" Valves (11)	2005	49,500.00	55	8,100.00	41,400.00
Fire Hydrants (2 Units)- from Golf to Jody	2008	8,050.00	70	690.00	7,360.00
Fire Hydrants (1 Unit)- from Jody to Kenneth	2008	4,025.00	70	345.00	3,680.00
Fire Hydrants (2 Units)- from Kenneth to North Shore	2008	8,050.00	70	690.00	7,360.00
Fire Hydrants (3 Units)- Kennedy Drive from W. Ballard Rd to Bobi Lane	2008	12,075.00	70	1,035.00	11,040.00
FireHydrants (3 Units)- Dee Road from Bobbi Lane to Dempster	2008	12,075.00	70	1,035.00	11,040.00
Assets Used in the System (120 meter replacements)	1997	60,000.00	20	51,000.00	9,000.00
Assets Used in the System (120 meter replacements)	1998	60,000.00	20	48,000.00	12,000.00
Assets Used in the System (120 meter replacements)	1999	60,000.00	20	45,000.00	15,000.00
Assets Used in the System (300 meter replacements)	2001	150,000.00	20	97,500.00	52,500.00
R&R- 3" Water Main (2)	2005	5,500.00	25	1,980.00	3,520.00
R&R- 1" Copper	2002	28,000.00	50	6,720.00	21,280.00
R&R- 1" Copper	2005	22,400.00	50	4,032.00	18,368.00
R&R- 1" Copper	2007	74,200.00	50	10,388.00	63,812.00
R&R- 1" Copper	2008	7,000.00	50	840.00	6,160.00
R&R- 1.5" Copper	2002	1,750.00	50	420.00	1,330.00
R&R- 1.5" Copper	2005	1,750.00	50	315.00	1,435.00
R&R- 2" Copper	2005	5,000.00	50	900.00	4,100.00
R&R- 2" Copper	2007	10,000.00	50	1,400.00	8,600.00
R&R- 2" Copper	2008	35,000.00	50	4,200.00	30,800.00
R&R- 6" DIP	2005	4,000.00	80	450.00	3,550.00
Assets Used in System (Meters, Hydrants, Valves and Equipment)	1997	70,959.69	20	60,315.74	10,643.95
Assets Used in System (Meters, Hydrants, Valves and Equipment)	1998	133,484.45	20	106,787.56	26,696.89
Assets Used in System (Meters, Hydrants, Valves and Equipment)	1999	173,387.42	20	130,040.57	43,346.86
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2000	198,701.93	20	139,091.35	59,610.58
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2001	180,894.53	20	117,581.44	83,313.09
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2002	221,045.28	20	132,627.17	88,418.11
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2003	241,355.60	20	132,745.58	108,610.02
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2004	240,500.97	20	120,250.49	120,250.49
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2005	261,053.20	20	117,473.94	143,579.26
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2006	250,821.39	20	100,328.56	150,492.84
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2007	293,981.97	20	102,893.69	191,088.28
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2008	347,336.42	20	104,200.93	243,135.49
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2009	506,341.65	20	126,585.41	379,756.24
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2010	442,406.45	20	88,481.29	353,925.16
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2011	295,490.18	20	44,323.53	251,166.65
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2012	346,113.24	20	34,611.32	311,501.92
Assets Used in System (Meters, Hydrants, Valves and Equipment)	2013	407,665.33	20	20,383.27	387,282.06
		16,082,354.04		4,418,363.12	11,663,989.92

Sanitary Sewer Systems (Sewer Mains and Structures)

Initial system acquisition; 105,945 lin. Ft.	9/2/97	1,319,375.00	50	448,587.50	870,787.50
Ballard Road sewer repairs	6/16/98	13,684.77	80	2,736.95	10,947.82
Sanitary Sewer Segment Replacements (1,150 LF)	1997	115,000.00	80	24,437.50	90,562.50
Sanitary Sewer Segment Replacements (950 LF)	1998	95,000.00	80	19,000.00	76,000.00
Sanitary Sewer Segment Replacements (1,250 LF)	1999	125,000.00	80	23,437.50	101,562.50
Sanitary Sewer Repairs- Flora Ave (500 LF)	2000	50,000.00	80	8,750.00	41,250.00
Sanitary Repairs (500 LF)	2001	50,000.00	80	8,125.00	41,875.00
Sanitary Sewer Manhole Repairs (20)	2002	50,000.00	80	7,500.00	42,500.00

Sanitary Sewer Manhole Repairs (30)	2003	75,000.00	80	10,312.50	64,687.50
Sanitary Sewer Lining (2,030 LF)	2004	65,000.00	80	8,125.00	56,875.00
Sanitary Sewer Lining- Robin Drive (5,000 LF)	2005	150,000.00	80	16,875.00	133,125.00
Sewer Mains (90 LF)	2008	9,395.00	80	704.63	8,690.38
Structures- Kennedy Drive from W. Ballard Rd to Bobbi Lane (1 MH Adj)	2008	1,350.00	50	162.00	1,188.00
Structures- Dee Road from Bobbi Lane to Dempster (10 MH)	2005	26,800.00	80	3,216.00	23,584.00
Sanitary Sewer- Buckingham Park	2005	94,500.00	80	10,631.25	83,868.75
Annual Sewer System Improvements	1997	2,101.16	20	1,785.99	315.17
Annual Sewer System Improvements	1998	5,577.15	20	4,461.72	1,115.43
Annual Sewer System Improvements	1999	5,368.60	20	4,026.45	1,342.15
Annual Sewer System Improvements	2000	6,602.10	20	4,621.47	1,980.63
Annual Sewer System Improvements	2001	4,842.88	20	3,147.87	1,695.01
Annual Sewer System Improvements	2002	5,952.15	20	3,571.29	2,380.86
Annual Sewer System Improvements	2003	31,809.32	20	17,495.13	14,314.20
Annual Sewer System Improvements	2004	18,945.07	20	9,472.53	9,472.53
Annual Sewer System Improvements	2005	9,290.10	20	4,180.55	5,109.56
Annual Sewer System Improvements	2006	7,526.35	20	3,010.54	4,515.81
Annual Sewer System Improvements	2007	7,434.83	20	2,602.19	4,832.64
Annual Sewer System Improvements	2008	10,762.16	20	3,228.65	7,533.51
Annual Sewer System Improvements	2009	12,194.47	20	3,048.62	9,145.85
Annual Sewer System Improvements	2010	19,156.87	20	3,831.37	15,325.50
Annual Sewer System Improvements	2011	31,382.40	20	4,707.36	26,675.04
Annual Sewer System Improvements	2012	23,854.60	20	2,385.46	21,469.14
Annual Sewer System Improvements	2013	8,992.79	80	446.14	8,476.65
				<u>2,451,897.77</u>	<u>668,624.16</u>
					<u>1,783,203.62</u>
Automotive Equipment					
2003 Ford F150		16,355.00	13	13,838.85	2,516.15
2004 Ford F350 with Dump Body		35,242.00	14	25,172.86	10,069.14
		<u>51,597.00</u>		<u>39,011.70</u>	<u>12,585.30</u>
				<u>20,002,733.81</u>	<u>5,608,330.10</u>
					<u>14,394,403.71</u>

SECTION 5
Original Cost Pricing Factors

Typically only distressed sales occur at a factor below original cost less depreciation of below 0.90 or 90%. The market indicators/factors of purchase price divided by original cost new less depreciation less grants (OCLDLG) and less Contributions in Aid of Construction (CIAC). Most knowledgeable buyers and sellers are at factors in excess of 110% of OCLDLG - CIAC. Our research has resulted in the following factors.

TABLE 5-1
Original Cost Factor Summary
(\$ x 1,000,000)

<u>Sale</u>	<u>Price</u>	<u>Water</u>		<u>Sewer</u>		
		<u>OCLD</u>	<u>Factor</u>	<u>Price</u>	<u>OCLD</u>	<u>Factor</u>
1	\$8.61	\$9.41	92%	\$13.65	\$14.51	94%
2	5.43	5.63	96	6.87	7.12	96
3	3.67	3.80	97	3.65	3.78	97
4	3.54	3.56	99	8.95	9.01	99
5	40.34	40.18	100	42.44	42.29	100
6	60.11	55.82	113	22.20	19.64	113
7	19.94	16.27	123	15.63	12.75	123
8	3.94	2.89	136	14.92	10.95	136
9	90.53	65.47	138	128.47	92.90	138
10	1.22	0.81	151	1.13	0.74	151
11	13.30	8.33	160	11.70	7.32	160
12	23.41	14.58	161	19.59	12.20	161
13	80.67	48.94	165	48.19	29.24	165
14	3.03	1.84	165	48.19	29.24	165
15	5.39	3.03	178	6.52	3.66	178
16	11.87	6.04	196	8.43	4.29	196
17	0.30	0.15	197	0.40	0.21	197
18	6.80	3.41	200	10.40	5.21	200
19	0.50	0.21	242	0.50	0.21	242
Totals:	\$382.60	\$290.37	1.32	\$367.79	\$278.54	1.32

Sales 1-5 would be considered as distress sales. Sale 19 plus others ranging upto 500% are considered premium integration sales for plottage and effectiveness reasons overshadowing the value of the assets.

While the average calculates to 1.32; looking at Table 5-1 and other recent sales data the range in industry sales have factors from 1.10 times OCLD to 2.00 times OCLD.

SECTION 6
Market Comments

Currently, and since 2008, there has been little growth. This condition leads to little investment and resulting net profits accumulating for the various companies. There has been a slowing of major new regulations, yet a higher degree of enforcement of current water and wastewater regulations. Interest rates are comparatively low and are thought to have “bottomed-out” by certain financial advisors.

Investors see essential services, which are monopolies, as a secure investment in these uncertain times. Therefore, they are preferred by many investors at this time.

Water and wastewater facilities are decaying assets with a need for future and on-going capital investment. Water companies have either cash on hand or low-cost debt capacity and need the economy of scale. Currently, such companies are purchasing “growth” for their organizations.

Due to the above, we have observed an increase in the adjusted original cost factor from generally 1.15 to the 1.30 level from 2009 through 2013, for systems, which are stand-alone operations. For systems with integration value or market penetration strategic value OCLD multipliers tend to be in the 1.35 to 2.00 factor range. For the purposes of this report, we believe the Aqua offer is classified as strategic or premium and is at a factor of 1.53 (ie, $\$22,000,000 / 14,394,403.71 = 1.53$).

Generally, it is a good time to sell and a good time to finance a monopoly transaction, which is credit worthy.

SECTION 7
Fairness of Purchase Price Versus Market Indicators

Sections 3 and 5 provided market indicators, which can be compared to the offered purchase price. In summary, those market indicators are as shown below:

1. ERC	
a. Water	
i. AWWA-	\$ <u>1,980</u> x <u>8,310</u> = <u>\$16,454,000</u>
ii. Customer Use-	\$ <u>1,660</u> x <u>10,948</u> = <u>\$18,173,680</u>
b. Sewer	
i. AWWA-	\$ <u>2,120</u> x <u>3,658</u> = <u>\$7,755,000</u>
ii. Customer Use-	\$ <u>1,780</u> x <u>3,872</u> = <u>\$6,892,160</u>
Totals- AWWA	
	\$ 24,209,000
Customer Use-	
	\$ 25,066,000
2. Original Cost Factor	
a. 1.10	
i. Water	\$ 12,611,200 x 1.10 = \$13,872,320
ii. Sewer	\$ 1,783,204 x 1.10 = \$1,961,524
Total	
	\$ 14,394,404 x 1.10 = <u>\$15,833,844</u>
b. 2.00	
i. Water	\$ 12,611,200 x 2.00 = \$25,222,400
ii. Sewer	\$ 1,783,204 x 2.00 = \$3,566,408
Total	
	\$ 14,394,404 x 2.00 = <u>\$28,788,808</u>

Range Original Cost Factored Amounts \$ 15,500,000 to \$ 28,790,000

3. Overall Range of Reasonableness (From ERC and Original Cost Factors Shown Above)

Low-	\$ 15,800,000
High-	\$ 28,790,000
Simple Average-	\$ 23,500,000 (Rounded 15.8 + 24.2 + 25.1 + 28.8 / 4)

4. Offered Purchase Price \$22,000,000.00

The offered purchase price is within the range of reasonableness based upon the market. Due to the strategic location and offered long-term cost effective water supply agreement, the offered the purchase price would be expected to be higher than the average. Due to the lack of wastewater treatment plant facilities and the lack of water treatment plant facilities an offer would be pushed toward the low end of the range. It appears that these two factors have offset each other with an offer approximating the simple average.

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Section 6-	Market Comments
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Appendix-	Gerald C. Hartman, PE, BCEE, ASA Qualifications ASA Reaccreditation Illinois P.E. AAEE-BCEE

APPENDIX

Gerald C. Hartman, PE, BCEE, ASA

Education

M.S. Duke University, 1976
B.S. Duke University, 1975

Registrations/Certifications

Alabama No. 19422
Arizona No. 28939
Colorado No. 31200
Florida No. 27703
Georgia No. 17597
Illinois No. 062-053100
Indiana No. 10100292
Kentucky No. 22463
Louisiana No. 30816
Maine No. 10395
Maryland No. 12410
Mississippi No. 12717
Nebraska No. E-12868
Nevada No. 20259
New Hampshire No. 10820
New Mexico No. 15990
New York No. 088623-1
North Carolina No. 15264
Ohio No. 70152
Pennsylvania No. 38216
South Carolina No. 15389
Tennessee No. 105550
Texas No. 106678
Virginia No. 131184
NCEES National P.E.
No. 20481
American Society of
Appraisers Accredited Senior
Appraiser No. 7542

Professional Summary

Management Consulting/Valuation/Expert Testimony

Mr. Hartman is an experienced utility engineer and appraiser specializing in utilities and systems. He is a qualified expert witness in the area of utility system valuation and financing, facility siting, certification/service area/franchises and formation/creation, management and acquisition projects. Mr. Hartman is accepted in various Federal Courts, Circuit Courts, Division of Administrative Hearings, Public Service Commissions, arbitration, and quasi-judicial hearings conducted by cities and counties, as a technical expert witness in the areas of utility systems (water, wastewater, stormwater, solid waste, gas and electric), certification/service area/franchises, facility planning, utility conveyance, transmission and distribution, utility resources, utility treatment, engineering, permitting and regulations, utility system design and construction, and utility systems valuation (water, wastewater, stormwater, solid waste, gas, and electric systems), costing and damages.

Professional Experience

Machinery and Technical Specialties, ASA – Public Utilities

Public Utilities Appraisal Specialty Certified, ASA
Tangible Personal Property – VAB, Magistrate
Orange County, FL (2009 and 2010)
Tangible Personal Property – Special Magistrate Osceola
County, FL (2011, 2012, and 2013/2014) Hendry
County, FL (2012 and 2013/2014)

Financial Reports

Mr. Hartman has been involved in over 300 capital charge, impact fee and installation charge studies involving water, wastewater and fire service for various entities. He also has participated in over 150 user rate adjustment reports. Mr. Hartman assisted in the development of over 70 revenue bond issues, 20 short-term bank loan systems, 10 general obligation bonds, numerous grant/loan programs, numerous capacity sale programs, and 20 privatization programs. Mr. Hartman has been involved in over \$3 billion in utility bond and commercial loan financings for water and wastewater utility, and over \$4 billion in utility grants, matching funding, cost-sharing; SRF loans and Federal Loans (R.D., etc.), assessments and CIAC programs.

Utility Appraisals, Valuations and Evaluations

Mr. Hartman has been involved in some 400 utility negotiations, valuations and evaluations, and has been a qualified expert witness by the courts with regard to utility, arbitrations and condemnation cases. He has participated in the valuation of numerous utility systems. His experience includes:

Skills

Management Consulting
Utility System Valuation
Expert Witness Services
Rates, Fees, and Charges
Funding and Financing
Utility Certifications,
Franchises, Service Areas
Economic Evaluations
Creditworthiness Analysis
Environmental Engineering
Water/Wastewater Systems
Engineering
Stormwater Systems
Water Resource Services

Relevant Training/Courses

Numerous AWRA, AWWA,
ASCE, WEF, AASE, ASA,
NSPE, PE Seminars,
Courses, Ethics, Continuing
Education (multiple states)
USPAP Exams
2003,04,09/10
ASA ME201, ME202,
ME203, ME204 Mach. &
Technical Specialties,
BV201 Public Utilities,
PP201.
ASA Public Utilities Specialty
Designation Exam Parts I,
II, and III Numerous
Technical Appraisal
Courses/Exams in personal
property (tangible &
intangible), business
valuation, and other areas

Year	Project	Party Represented
2013	Tega Cay Water and Wastewater (Ongoing)	Both
2013	Harrison, Ohio Water	City
2013	Water Management Services (Ongoing)	Bank
2013	North Lee Rural Water Association, Tupelo, MS (Partial)	City
2013	NPUC (Cost/Comp) Wastewater	Bank
2013	Progress Energy Florida (Citrus County) TPP 1/1/12 (Ongoing)	County
2013	Village of Oakwood Water/Wastewater System	Village
2013	Richmond Generation Station (Review, Ongoing)	City
2013	Peru Generation Station (Review Ongoing)	City
2013	Dover, Delaware Electric System	City
2013	C-51 Reservoir	Owner
2013	C-25 Reservoir	Owner
2013	Eglin Air Force Base	Proposer
2013	Fellsmere TTP Electric (Ongoing)	City
2013	Duke Energy (Citrus County) TPP Electric 1/1/13	County
2012	Beverly Hills Waste Management	Owner
2012	Town of Belleair	Town
2012	Orchid Springs Utilities	City
2012	Tymer Creek Utilities – Stock Transfer	Owner(s)
2012	Peoples of Balstrop – (Condemnation) (ongoing)	Owner
2012	Senoia Water System	County
2011	Pine Island Utility System	Owner
2011	Town of Franklinton Water/Wastewater System	Both
2011	Kill Devil Hills Wastewater Treatment Plant	Bank
2011	Chesapeake Electric Utility – Marianna, Florida	City
2011	City of South Daytona Electric Utility	City
2011	On Top of the World Communities Water, Wastewater, and Reuse System – Marion County, Florida (Bay Laurel Center Community Development District)	District
2011	City of Vero Beach Electric Utility	City
2011	City of Vero Beach Water, Wastewater, and Reuse System	City
2010	Rolling Oaks Water and Wastewater System, Beverly Hills Waste Management System (SW)	Owner/Bank
2010	Liberty Water – Tall Timbers Wastewater System, TX (Condemnation)	Owner
2010	Heritage Hills Water and Sewer System, NY	Owner
2010	Waterside Villages of Currituck Waste Water Treatment Plant, NC	District
2010	Tindall Hammock Irrigation and Soil Conservation District Water/Wastewater System	District
2010	KW Resort Utilities (Taxation)	Owner
2010	Great Wolf Resort Utilities, PA	Owner
2010	Town of Indian River Shores Water and Sewer System Assets	Town
2010	City of Vero Beach Water and Sewer System Assets, Town of Indian River Shores (Partial)	City
2010	City of Griffin Water System Assets, GA	Water Authority
2010	Golden Beach Water Assets	City
2010	Thunder Enterprises, Inc. Water System Assets, AL (Condemnation)	Owner
2010	River Forrest, S.C.	Both
2010	Stonecreek, S.C.	Both

Affiliations

Diplomate – American
Academy of Environmental
Engineers
American Concrete Institute
American Society of
Appraisers
American Society of Civil
Engineers
American Water Resources
Association
American Water Works
Association
Florida Engineering Society
Florida Water & Pollution
Control Operators
Association
Florida Water Works
Association
National Society of
Professional Engineers
Water and Environment
Federation
Water Management Institute

Year	Project	Party Represented
2010	Fearington Utilities	NFP
2009	On Top of the World Communities Water, Wastewater, and Reuse System – Marion County, Florida (Bay Laurel Center Community Development District)	District
2009	Aquarina Water and Wastewater	Bank
2009	Cocoa Beach (electric)	City
2009	Parkland Utilities	Owner
2009	GISTRO	NFP
2009	Fruitland Park (electric)	City
2009	Town of Golden Beach Water and Wastewater System	City
2008	Park Water Company	City
2008	Crooked Lake Sewerage Company	City
2008	Vanguard Wastewater System	City
2008	Traxler Enterprises	City
2008	Louisiana Land and Water Company	Owner
2008	Sandy Creek Water and Wastewater	County
2008	Bayside Water and Wastewater	County
2008	Fern Crest Utilities, Inc.	Buyer
2008	Turnpike Utilities, LLC – W/S North Carolina	Owner
2008	Nags Head, Moneray Shores, Currituck Sewer, Corollo #1 & #2	Buyer
2008	Service Management Systems, Inc.	Bank
2008	Slash Creek Utility System	Owner
2008	Kill Devil Hills Utility Company	Owner
2008	Orchid Springs Utilities	City
2008	City of North Miami Beach – Utilities	Owner
2007	Pine Island Water System	Owner
2007	Pine Island Currituck Sewer	Owner
2007	Gulf Coast Electric Cooperative	County
2007	Marion Utilities, Sunshine Utilities and Windstream Utilities	County
2007	Ocean Reef/NKLUA/Card Sound I.Q.	FCAA
2007	Irish Acres	County
2007	I-20 Systems South Carolina	Owner
2007	Town & Country Update	Owner
2007	Service Management Systems, Inc.	C.B. Ellis
2007	Bulow Village Resort	County
2007	Intercoastal Utilities	Owner
2006	Donaldsonville/Peoples Utilities	Owner
2006	MSM Utilities, Inc.	Owner
2006	BSU/Citrus Park	Owner
2006	Jasmine Lakes and Palm Terrace	City
2006	The Arbors	County
2006	Oak Centre	County
2006	Silver Oaks Estates	County
2006	Regal Woods	County
2006	Golden Glen	County
2006	Willow Oaks	County
2006	South Oak	County
2006	Gulf State Community Bank – Utility Holdings	Bank
2006	Rolling Green	County
2006	South 40, Citrus Park and Raven Hill	County
2006	Holiday Utility Company, Inc.	Bank
2006	Old Bahama Bay	Management

Year	Project	Party Represented
2006	Utility Consolidation Program	County
2006	Loch Harbor Water & Wastewater System	Owner
2005	Lake Wales Utility Company	Bank
2005	Pennichuck Water Company	Confidential
2005	K.W. Resort Utilities, Inc.	Confidential
2005	Water Management Services, Inc.	Owner
2005	Town and Country Utility Co.	Confidential
2005	Village of Royal Palm Beach	Village
2005	Orange/Osceola/Lake/Seminole Counties	Confidential
2005	Utilities, Inc. (Partial) (Condemnation)	Owner
2005	Village of Royal Palm Beach	Village
2005	Bald Head Island Utilities, Inc.	Village
2005	Broward County	Confidential
2005	Burkim Enterprises, Inc. (Condemnation)	Owner
2005	Lyman Utilities, Inc. Harrison County, MS (Condemnation)	Owner
2004	Quail Meadow Utility Company	County
2004	Silver Springs Shores Regional	County
2004	Matanzas Shores	County
2004	El Dorado Utilities, NM (Condemnation)	Owner
2004	CDF to City of Tupelo, MS	CDF
2004	Pesotum, Illinois – IAWC	Village
2004	Philo, Illinois – IAWC	Village
2004	Central Florida	Confidential
2004	Skyview	City
2004	Polk Utilities	NFP
2004	St. Johns Services Company	County
2004	Intercoastal Utilities Company	County
2004	Stonecrest Utilities	County
2004	Meredith Manor	County
2004	Lake Harriet Estates	County
2004	Lake Brantley	County
2004	Fern Park	County
2004	Druid Hills	County
2004	Dol Ray Manor	County
2004	Apple Valley	County
2004	Kingsway Utility Area	County
2004	Lake Suzy Utilities (water portion)	County
2004	Sanibel Bayous Wastewater Corporation	City
2004	Ocean City Utilities	FCURIA/County
2004	People's Water of Donaldsonville, LA (Condemnation)	Owner
2003	Harmony Homes	County
2003	Florida Central Commerce Park	County
2003	Chuluota	County
2003	District 3C (Miramar portion)	City
2003	Lincoln Utilities/Indiana Water Service	Owner
2003	Gibsonia Estates	City
2003	Lake Gibson Estates	City
2003	Jungle Den Utilities	Association
2003	Holiday Haven Utilities	Association
2003	Salt Springs	County
2003	Smyrna Villas	County
2003	South Forty	County
2003	Citrus Park	County

Year	Project	Party Represented
2003	Spruce Creek South	County
2003	Spruce Creek	County
2003	Spruce Creek Country Club Estates	County
2003	Longwood Franchise (electric)	City
2003	Casselberry Franchise (electric)	City
2003	Apopka Franchise (electric)	City
2003	Winter Park Acquisition (electric)	City
2003	Stonecrest/Steeplechase	County
2003	Marion Oaks	County
2003	Kingswood Utilities	County
2003	Oakwood Utilities	County
2003	Sunny Hills Utilities	Confidential
2003	Interlachen Lake/Park Manor	Confidential
2003	Tomoka/Twin Rivers	Confidential
2003	Beacon Hills	Buyer
2003	Woodmere	Buyer
2003	Bay Lake Estates	City
2003	Fountains	City
2003	Intercession City	City
2003	Lake Ajay Estates	City
2003	Pine Ridge Estates	City
2003	Tropical Park	City
2003	Windsong	City
2003	Buenaventura Lakes	City
2002	Lelani Heights Utilities	County
2002	Fisherman Haven Utilities	County
2002	Fox Run Utilities, Inc.	County
2002	Ponce Inlet	City
2002	Amelia Island Utilities	City
2002	Florida Public Utilities (Condemnation)	City
2002	AquaSource – LSU	County
2002	Park Place Utility Company, GA	Owner
2002	Kingsway Utility System	Owner/County
2002	Pennichuck Water Company, NH	City
2002	Philo Water System, IL	Village
2002	Pasco County – 2 systems	County
2002	Marion Consolidation – 10 systems	County
2002	Sugarmill (Condemnation)	UCCNSB
2002	Deltona	Conference
2002	Palm Coast	FCURIA
2002	Bald Head Island Utilities, NC	Village
2002	White's Creek – Lincolnshire, SC (Condemnation)	Owner
2002	Bluebird Utilities, Tupelo, MS	NFP
2001-2002	Due Diligence – 260 systems (VA, NC, SC)	Buyer
2001	Shady Oaks	County
2001	Davie/Sunrise	City
2001	Lindale Utilities	County
2001	Aquarina	Owner
2001	Intercoastal Utilities	County
2001	Beverly Beach	City
2001	Citrus County Utility Consolidation Plan (numerous)	County
2001	Pasco County Utility Acquisition Plan (numerous)	County
2001	Skylake Utilities	City

Year	Project	Party Represented
2001	Town of Lauderdale-By-The-Sea	Town
2001	John Knox Village	City
2001	Silver Springs Regional	County
2001	DeSoto Countywide FWSC Franchise and Assets	County
2001	Zellwood Station Co-Op	Co-Op
2001	Palm Cay	County
2000	The Great Outdoors	Owner
2000	Destin Water Users	City
2000	Pine Run	County
2000	Oak Run	County
2000	Dundee Wastewater (partial)	City
2000	Polk City Water	City
2000	A.P. Utilities (2 systems)	County
2000	CGD Utilities	Bank
2000	Boynton Beach (partial)	City
2000	Aqua-Lake Gibson Utilities	City
2000	Bartelt Enterprises, Ltd. (2 systems)	Owner
2000	49 'Ner Water System, Tucson, AZ (Condemnation)	Owner
2000	Stock Island Wastewater and Reuse System	Owner
1999	Osceola Power Station (Electric)	Owner
1999	Okeelanta Power Station (Electric)	Owner
1999	Del Webb (3 systems)	County
1999	Destin Water Users Co-Op	City
1999	O&S Water Company	City
1999	Rolling Springs Water Company	County
1999	ORCA Water & Solid Waste	Authority
1999	Marianna Shores Water and Wastewater	City
1999	Mount Olive Utilities	City
1999	AP Utilities (3 systems)	County
1999	Tangerine Water Association	City
1999	Laniger Enterprises Water & Wastewater	Bank
1999	IRI golf Water System, AZ (Condemnation)	Investor
1999	South Lake Utilities	City
1999	St. Lucie West CDD	City
1999	Polk City/Lakeland	City
1999	Dobo System, Hanover County, NC	County
1999	Rampart Utilities	County
1999	Garlits to Marion County	County
1998	Golf and Lake Estates	City
1998	Sanibel Bayous/E.P.C.	City
1998	Tega Cay Utility Company, SC	City
1998	Marlboro Meadows, MD (Condemnation)	Owner
1998	Sugarmill Water and Wastewater/Volusia County	UCCNSB
1998	SunStates Utilities, Inc.	Owner
1998	Town of Hope Mills/FPWC, NC	Town
1998	River Hills, SC	County
1998	Town of Palm Beach	Town
1998	K.W. Utilities, Inc.	Buyer
1998	Orange Grove Utility Company, MS (Condemnation)	Owner
1998	Garden Grove Water Company	City
1998	Sanlando Utilities, Inc.	County
1997	Golden Ocala Water and Wastewater System	County
1997	Holiday Heights, Daetwyller Shores, Conway, Westmont	County

Gerald C. Hartman, PE, BCEE, ASA | 7

Year	Project	Party Represented
1997	University Shores	County
1997	Sunshine Utilities	County
1997	Bradfield Farms Utility, NC	Owner
1997	Palmetto Utility Corporation	Owner
1997	A.P. Utilities	County
1997	Village of Royal Palm Beach	Village
1997	Jasmine Lake Utilities Corporation	Lender
1997	Arizona (confidential)	Owner
1997	Village Water Ltd., FL	Owner
1997	N.C. System – CMUD (3 systems)	Owner
1997	Courtyards of Broward	City
1997	Miami Springs	City
1997	Widefield Homes Water Company, CO	Company
1997	Peoples Water System	ECUA
1997	Quail Meadows, GA	County
1997	Rolling Green, GA	County
1996	Keystone Heights	City
1996	Buchanan	Owner
1996	Keystone Club Estates	City
1996	Lakeview Villas	City
1996	Geneva Lakes	City
1996	Postmaster Village	City
1996	Landen Sewer System, CMUD, NC	Company
1996	Citizens Utilities, AZ	City
1996	Widefield Water and Sanitation, CO	District
1996	Consolidation Program Game Plan	County
1996	Marion Oaks	County
1996	Marco Shores	Company
1996	Marco Island	Company
1996	Cayuga Water System, GA	Authority
1996	Glendale Water System, GA	Authority
1996	Lehigh Acres Water and Wastewater, GA	Authority
1996	Lindrick Services Company	Company
1996	Carolina Blythe Utility, NC	City
1996	Ocean Reef R.O. WTPs	NKLUA
1995	Sanibel Bayous	City
1995	Rotunda West Utilities	Investor
1995	Palm Coast Utility Corporation	ITT
1995	Sunshine State Parkway	Company
1995	Orange Grove Utilities, Inc., Gulfport, MS (Condemnation)	Company
1995	Georgia Utilities, Peachtree, GA	City
1995	Beacon Hills Utilities	Company
1995	Woodmere Utilities	Company
1995	Springhill Utilities	Company
1995	Okeechobee Utility Authority	OUA
1995	Okeechobee Beach Water Association	OUA
1995	City of Okeechobee	OUA
1995	Mad Hatter Utilities, Inc.	Company
1994	Eastern Regional Water Treatment Plant	Owner
1994	GDU – Port St. Lucie Water and Wastewater (Franchise/Condemnation)	City
1994	St. Lucie County Utilities	City
1994	Marco Island/Marco Shores	Sun Bank
1994	Heater of Seabrook, SC (Condemnation)	Company

Year	Project	Party Represented
1994	Placid Lake Utilities, Inc.	Company
1994	Ocean Reef Club Solid Waste System	ORCA
1994	Ocean Reef Club Wastewater System	ORCA
1994	South Bay Utilities, Inc.	Company
1994	Kensington Park Utilities, Inc.	Company
1993	River Park Water System	SSU/Allete
1993	Taylor Woodrow, Sarasota Cnty (Condemnation)	Taylor Woodrow
1993	Atlantic Utilities, Sarasota Cnty (Condemnation)	Company
1993	Alafaya Utilities, Inc.	Bank
1993	Anden Group Wastewater System, PA	Company
1993	West Charlotte Utilities, Inc.	District
1993	Rolling Oaks (SW)	Owner
1993	Sanlando Utilities, Inc.	Investor
1993	Venice Gardens Utilities	Company
1992	Myakka Utilities, Inc.	City
1992	Kingsley Service Company	County
1992	Mid Clay Utilities, Inc.	County
1992	Clay Utilities, Inc.	County
1992	RUD#1 (4 systems review)	Meadowoods/ Kensington Park
1992	Uddo Landfill (SW) (Condemnation)	Owner
1992	Martin Downs Utilities, Inc.	County
1992	Fox Run Utility System	County
1992	Leilani Heights	County
1992	River Park Water and Sewer	SSU/Allete
1992	Central Florida Research Park	Bank of America
1992	Rolling Oaks Utility	Investor
1992	City of Palm Bay Utilities	PBUC
1992	North Port – GDU Water and Sewer (Franchise/Condemnation)	City
1992	Palm Bay – GDU Water and Sewer (Franchise/Condemnation)	City
1992	Sebastian – GDU Water and Sewer	City
1991	Sanibel – Sanibel Sewer System, Ltd.	City
1991	St. Augustine Shores, St. Johns County (Condemnation)	SSU/Allete
1991	Remington Forest, St. Johns County	SSU/Allete
1991	Palm Valley, St. Johns County	SSU/Allete
1991	Valrico Hills, Hillsborough County	SSU/Allete
1991	Hershel Heights, Hillsborough County	SSU/Allete
1991	Seaboard Utilities, Hillsborough County	UFUC
1991	Federal Bankruptcy – Lehigh Acres	Topeka/Allete
1991	Meadowoods Utilities, Regional Utility District #1	Investor
1991	Kensington Park Utilities, Reg. Utility District #1	Investor
1991	Industrial Park, Orange City	City
1991	Country Village, Orange City	City
1991	John Know Village, Orange City	City
1991	Land O'Lakes, Orange City	City
1990	Orange-Osceola Utilities, Osceola County	County
1990	Morningside East and West, Osceola County	County
1990	Magnolia Valley Services, Inc., New Port Richey	City
1990	West Lakeland Industrial, City of Lakeland	City
1990	Highlands County Landfill (Condemnation)	Owner
1990	Venice Gardens Utilities, Sarasota County	SSU/Allete
1990	South Hutchinson Services, St. Lucie County	SHS
1990	Indian River Utilities, Inc.	City

Year	Project	Party Represented
1990	Coraci Landfill (SW) (Condemnation)	Owner
1990	Terra Mar Utility Company	City
1989	Seminole Utility Company, Winter Springs	Topeka/Allete
1989	North Hutchinson Svcs., Inc., St. Lucie County	NHS
1989	Sugarmill Utility Company	UCCNSB
1989	Ocean Reef Club, Inc., ORCA	Company
1989	Prima Vista Utility Company, City of Ocoee	PVUC
1989	Deltona Utilities, Volusia County	SSU
1989	Poinciana Utilities, Inc., Jack Parker Corporation	JPC
1989	Julington Creek	Investor
1989	Silver Springs Shores	Bank
1988	Eastside Water Company, Hillsborough County	County
1988	Twin County Utilities	Company
1988	Burnt Store Utilities	Company
1988	Deep Creek Utilities	Company
1988	North Beach Water Co., Indian River County	NBWC
1988	Bent Pine Utility Company, Indian River County	BPUC
1988	Country Club Village, SSU	CCV
1987	Sugarmill Utility Co., Florida Land Corporation	FLC
1987	N. Orlando Water & Sewer Co., Winter Springs	NOWSCO
1987	Osceola Services Company, FCS (nfp)	OSC
1987	Orange City Water Company, Orange City	City
1987	West Volusia Utility Company, Orange City	City
1987	Seacoast Utilities, Inc., Florida Land Corporation	FLC
1987	Utilities Commission, City of New Smyrna Beach (partial SA/Assets) (Electric)	Commission

and numerous other utility valuations in the 1976-1987 period.

Utility Management Consulting

Mr. Hartman has been involved in utility transfers from public, not-for-profit, district, investor-owned, and other entities to cities, counties, not-for-profit corporations, districts, and private investors. He has been involved in staffing, budget preparation, asset classification, form and standards preparation, utility policies and procedures manuals/training, customer development programs, standard customer agreements, capacity sales, and other programs. Mr. Hartman has been involved in over 100 interlocal agreements with respect to service area, capacity, service, emergency interconnects, back-up or other interconnects, rates, charges, service conditions, ownership, bonding and other matters.

Additionally, Mr. Hartman has assisted in the formation of newly certificated utilities, newly created utility departments for cities and counties, new regional water supply authorities, new district utilities, and other utility formations. Mr. Hartman has assisted in utility reserve areas for the Cities of Haines City, Sanibel, Lakeland, St. Cloud, Winter Haven, Bartow, Palm Bay, Orange City, and many others. He has participated in the certification of many utilities such as ECFS, Malabar Woods, B&C Water Resources, Inc., Farnton Water Resources, Inc. and many others; and certification disputes such as Windstream, Intercoastal Dulay Utilities, FWSC/ITT, and others and served as service area certification staff of the regulatory for St. Johns County; i.e., Intercoastal, etc.; as service area transfer/certification staff of the regulatory for Flagler County; i.e., Palm Coast to FWSC. He has served as a local County regulatory staff professional in Collier,

Citrus, Hernando, Flagler and St. Johns Counties, as well as elsewhere. Mr. Hartman also provided technical assistance to many utility service area agreements such as Winter Haven/Lake Wales/Haines City, etc. and North Miami Beach – MDWASD and others. For over 30 years, Mr. Hartman has been a professional assisting in the resolution of utility issues.

Utility Finance, Rates, Fees and Charges

Mr. Hartman has been involved in hundreds of capital charge, impact fee, and installation charge studies involving water, wastewater, stormwater, solid waste, gas and electric service for various entities and at the rate regulatory commissions. He also has participated in hundreds of user rate adjustment reports. Since 1976, Mr. Hartman assisted in the development of over 50 revenue bond issues, 20 short-term bank loan systems, 2 general obligation bonds, 26 grant/loan programs, 10 capacity sale programs, and 20 privatization programs. He has been involved in over hundreds of utility acquisition/utility appraisals for acquisition, and is a qualified expert witness with regard to utility rates and charges, and utility negotiation, arbitration and condemnation cases. A few of his rate, charge and bond projects include:

- + City of Fernandina Beach, Impact Fee Case and Bond Issue
City of Fernandina Beach, Revenue Bond Issue, 2013

- + City of North Miami Beach Water and Wastewater Rate, Fee and Charge Study, 2013

- + City of North Miami Beach \$65 Million Water Revenue Bond Issue, 2012

- + DeKalb County Revenue Bond Issue \$373 Million Services 2011
- + Polk City Services 2010 - \$10 Million Revenue Bond Issue
- + Bay Laurel Services 2011 - \$45 Million Revenue Bond Issue
- + Bay County Water Rate, Charge and Fee Study, Wholesale and Retail, 2013
- + Bay County Wastewater Rate, Charge and Fee Study, AWT and Retail, + 2013
- + Bucks County – City of Philadelphia Wholesale Utility Services Analysis, 2011
- + Timber Creek FPSC Utility Rates and Charges, 2011 and 2012
- + Polk City Water and Wastewater Rate, Fee and Charge Study, 2010
- + Lake Worth Wholesale Charges Analysis for 7 entities, 2012
- + THISCD Water and Wastewater Rate, Fee and Charge Study, 2012
- + City of Ft. Meade Water and Wastewater Rate, Fee and Charge Study, 2013
- + City of Ft. Meade Stormwater Rate Study, 2012
- + City of Ft. Myers Beach Water/Wastewater Rate, Fee and Charge Study, 2013
- + Dunnellon Rate and Surcharge Review, 2012/2013
- + Bay Laurel Center Community Development District – Water, Wastewater and Reclaimed Water Rate Study, Line Charge Study, and Miscellaneous Charge Study, 2010
- + Skyland Utilities, LLC – FPSC, 2009

- + Bluefield Utilities, LLC – FPSC, 2009
- + Grove Land Utilities, LLC – FPSC, 2009
- + Tindall Hammock Irrigation and Soil Conservation District –
Water and Wastewater Rate and Charge Study, 2008
- + Bay County – Wholesale Rate Study and Impact Fee Study – 2007
- + Flagler County – Impact Fee Analysis, 2005
- + Flagler County – Base Facility Charge Analysis, 2005
- + Marion County – Silver Springs Regional – Water/Wastewater +
Revenue Sufficiency, 2004
- + Beverly Beach – Water and Wastewater System, 2004
- + Village of Bald Head Island – Water and Wastewater Rate Sufficiency,
2004
- + Farmton Water Resources, Inc. – FPSC, 2004
- + B&W Water Resources, Inc. – FPSC, 2004
- + Marion County – Stonecrest, Marion Oaks, Spruce Creek, Salt Springs,
+ South Forty, Smyral Villas – Rate Integration/Phasing Program, 2003
- + City of North Miami Beach – Water and Wastewater Adjustment, 2003
- + City of Fernandina Beach – Water and Wastewater Rate Study, 2002
- + St. Johns County – St. Johns Water Co. Rates, 2003
- + St. Johns County – Intercoastal Rates, 2001
- + Nashua, NH – Pennichuck Water Co., 2002
- + City of Deltona – Water and Wastewater, 2002
- + Town of Lauderdale By-The-Sea, 2001
- + FCURA – Palm Coast Rates, Certification, 2000
- + Marion County – Pine Run, Oak Run, A.P. Utilities – Rate Integration,
2000
- + City of North Miami Beach – Revenue Sufficiency Analysis, 2000
- + North Key Largo Utility Authority, 2000
- + Port St. Lucie – St. Lucie West – CDD, 1999
- + Hanover County – Water and Wastewater, 1999
- + UCCNSB/Sugarmill, 1999
- + Town of Hope Mills, 1998
- + Town of Palm Beach, 1998
- + City of Winter Haven, 1998
- + Palmetto Resources, Inc. – Raw Water, Reuse, Water, and Wastewater,
1997
- + City of Miami Springs – Analysis, 1997
- + Widefield – Water and Wastewater, 1997
- + Bullhead City – Wastewater, 1996
- + Marion County, 1996
- + Utilities Commission, City of New Smyrna Beach – Water/Wastewater
Rate Study, 1995
- + Okeechobee Utility Authority - Rate and charge study, 1995
- + Southern States - Statewide rate case, 1995
- + Enclosed – AFPL and capital charges, 1995

- + Lee County - Rates and charges, 1995
- + Venice - Reuse rate study, 1994
- + Utilities Commission, City of New Smyrna Beach - Capital charge study, 1996
- + Port St. Lucie - Water, gas and wastewater rates, 1994
- + Port St. Lucie - Capital charge study, 1995
- + Bullhead City - Assessment study, 1996
- + Englewood - Assessment study, 1996
- + Sanibel - Capacity sale study, 1995
- + City of New Port Richey - Rate and charge study, 1995
- + Acme Improv. District, Wellington, Florida - Water/Wastewater studies, 1994
- + Charlotte County, Florida - Water/wastewater studies; Rotunda West rate case, 1993
- + Clay County, Florida - Water/wastewater studies, 1992
- + City of Deerfield Beach, Florida - Water/wastewater studies, 1992
- + City of Dunedin, Florida - Water/wastewater studies, 1991
- + Englewood Water District, Florida - Water/wastewater studies, 1993
- + City of Green Cove Springs, Florida - Water/wastewater studies, 1991
- + Hernando County, Florida - Water/wastewater studies, 1992
- + City of Lakeland, Florida - Water studies, 1976-89
- + Martin County, Florida - Water/wastewater studies, 1993
- + City of Naples, Florida - Water/wastewater and solid waste studies, 1992/94
- + City of New Port Richey, Florida - Water/wastewater studies, 1994
- + City of North Port, Florida - Water/wastewater studies, 1992
- + City of Orange City, Florida - Water/wastewater studies, 1985-94
- + City of Palm Bay, Florida - Water/wastewater studies, 1985-94
- + City of Panama City Beach, Florida - Water/wastewater studies, 1993
- + City of Sanibel, Florida - Water and reuse studies, 1988-94
- + Southern States Utilities Inc., Florida - Water/wastewater studies and statewide rate cases, 1991/93
- + City of Tamarac, Florida - Water/wastewater studies, 1993
- + Utilities Commission, City of New Smyrna Beach, Florida - + Water/wastewater and reuse studies, 1992/94
- + Volusia County, Florida - Solid waste studies, 1989
- + City of West Palm Beach, Florida - Water/wastewater/reuse studies, 1993/94
- + City of Sebastian, Florida - Water/wastewater studies, 1993
- + City of Tarpon Springs, Florida - Water/wastewater studies, 1994
- + City of Miami Springs, Florida - Water/wastewater/solid waste studies, 1994
- + City of Edgewater, Florida - Water/wastewater/solid waste studies, 1987-90
- + City of Venice, Florida - Reuse studies, 1994
- + City of Port St. Lucie - Water/wastewater studies, 1994

- + Ocean Reef Club, Monroe County, Florida - Wastewater studies, 1994
- + Placid Lakes Utilities Inc., Florida - Water/wastewater studies, 1994
- + Old Overtown-Liberty Park, Birmingham, Alabama - Wastewater studies, 1994
- + Bullhead City, Arizona - Wastewater studies, 1994
- + Lehigh Utilities Inc., Lee County, Florida - Florida Public Service Commission rate cases for water, wastewater and reuse, 1993
- + Marco Island and Marco Shores Utilities Inc., Collier County, Florida - Florida Public Service Commission rate cases for water, wastewater and reuse, 1993
- + Venice Gardens Utilities Inc., Sarasota County, Florida - Rate cases for water, wastewater and reuse, 1989/91/93
- + Mid-Clay and Clay Utilities Inc., Clay County, Florida - Water/wastewater studies, 1993

Several expert witness assignments including Palm Bay vs. Melbourne; Tequesta vs. Jupiter; Town of Palm Beach vs. City of West Palm Beach; City of Sunrise vs. Davie; Kissimmee vs. Complete Interiors; and others.

Economic Evaluations/Credit Worthiness Analyses

Credit Worthiness Analysis for Drinking Water State Revolving Fund (1999) – Florida Department of Environmental Regulation

Credit Rating Reviews (1980-2000) – for numerous investor-owned utilities; many city-owned utilities (Winter Haven, Port St. Lucie, Miramar, Tamarac, Palm Bay, North Port, etc.); many county-owned utilities; several not-for-profit utilities; and utility authorities (OUA, etc.)

Financial Feasibility and Engineer's Revenue Bond Reports (1980-2000) – for over \$2 billion of water and/or wastewater bonds for some fifty (50) entities in the Southeast United States including Clay, Lee, Hernando, Martin, and other counties; Lakeland, West Palm Beach, Miramar, Tamarac, Panama City Beach, Winter Haven, Naples, North Port, Palm Bay, Port St. Lucie, New Port Richey, Clermont, Orange City, Deerfield Beach, Sanibel, City of Peachtree City, Widefield, and many other cities; Lee County Industrial Development Authority, Englewood Water District, and other utilities.

Privatization Procurement and Analysis for many water and wastewater systems including Sanibel, Town of Palm Beach, Temple Terrace, Palm Bay, Widefield, Bullhead City and sever others.

Service Areas and Negotiations

Mr. Hartman has participated in over thirty-five (35) service area formations, Chapter 25 F.S. certifications, Chapter 180.02 reserve areas, authority creations, and interlocal service area agreements including Lakeland, Haines City, Bartow, Winter Haven, Sanibel, St. Cloud, Palm Bay, SBWA, ECFS, MWUC, Edgewater, Orange City, UCCNSB, Port St. Lucie, Martin County, OUA, NKLUA, DDUA, and many others. Mr. Hartman has been a primary negotiator for interlocal service agreements regarding capacity, joint-use, bulk service, retail service, contract operations and many others for entities such as the Town of Palm Beach, Miramar, Lauderdale-By-The-Sea, North Miami Beach, Collier County, Marion County, St. Johns County, JEA

and many others.

Expert Testimony

+ Mr. Hartman has been accepted in various Circuit Courts, Florida Division of Administrative Hearings, Florida Public Service Commission, arbitration, and quasi-judicial hearings conducted by cities and counties, as a technical expert witness in the areas of electric systems, solid waste systems, stormwater systems, gas systems, wastewater systems and/or biosolids facilities, water supply, facility planning, water resources, water treatment, water quality engineering, water system design and construction, wastewater collection, wastewater transmission, wastewater treatment, effluent/reclaimed water use, sludge processing and disposal, costing, damages, rates/charges, service and service areas, and utility systems valuation and utility systems valuation. Recently, Mr. Hartman has been an expert witness on utility condemnation, utility arbitration, water rates and use permitting DOAH case, utility rate setting DOAH case, service area and utility service civil case, City of Atlanta Water Treatment Plant Construction, City of Milwaukee Cryptosporidium, Jupiter vs. Tequesta Water Contract Services, Winter Park electric, Okeelanta/Osceola Power Plants, UCCNSB and many other condemnation cases. Mr. Hartman has been an expert witness in permitting and regulatory cases.

Mr. Hartman has given oral testimony on some 200 occasions over the past 38 years. He has assisted in the resolution of a similar number of matters without formal testimony.

Publications / Presentations

Papers/Presentations (Since 1994)

- 2007 Hartman, G.C. and Wanielista, M. P. "Stormwater Reuse: The Utility Business Practice." 9th Biennial Conference on Stormwater Research & Watershed Management. May 2, 2007.
- 2005 Wanielista, Marty and G.C. Hartman, "Regional Stormwater Facilities", Stormwater Management for Highways Transportation Research Board TRB AFB60, July 12, 2005.
- 2004 Hartman, G.C., D. Cooper, N. Eckloff and R. Anderson, "Water," The Bond Buyer's Sixth Southeast Public Finance Conference, February 23, 2004.
- 2003 Hartman, G.C., "Utility Valuation," Wake Forest University Law School Seminar Series, February 7, 2003.
- 2003 Hartman, G.C., H.E. Schmidt, Jr. and M.S. Davis, "Biosolids Application in Rural DeSoto County, Florida," WEF/AWWA/CWEA Joint Residuals and Biosolids Management Conference, February 19-22, 2003.
- 2003 Hartman, G.C. and Dr. M. Wanielista, "Irrigation Quality Water – Examples and Design Considerations," ASCE Conference, April 4, 2003.
- 2003 Hartman, G.C., M.A. Rynning and V. Hargray, "Assessing the Water Demands of Commercial Customer," WEF Volume 6, No. 4, July/August 2003 – Utility Executive.
- 2002 Hartman, G.C., M. Sloan, N.J. Gassman, and D.M. Lee, "Developing a Framework to Balance Needs for Consumptive Use and Natural Systems with Water Resources Availability," WEF Watershed 2002 Specialty Conference, February 23-27, 2002.
- 2000 Hartman, G.C., M.A. Rynning, and V. Hargray, "Assessment of Commercial Customer Water Impacts," AWWA 2000.
- 1999 Hartman, G.C. contributing author, Chapter 14B, Nichols on Eminent Domain, RCNLD Valuation of Public Utilities, March 1999 Edition, Release No. 48.
- 1998 Hartman, G.C., "In-House, Outsourcing and the Not-for-Profit Utilities Option," Florida Government Finance Officers Association (FGFOA) Conference, March 27, 1998.
- 1998 Hartman, G.C. and D.P. Dufresne, "Understanding Groundwater Mounds – A Key to Successful Design, Operation and Maintenance of Rapid Infiltration Basins," April 4-7, 1998, FWWA/WET/FPCOA Joint Meeting.
- 1998 Hartman, G.C. and Seth Lehman, "Financing Water Utilities – Acquisition and Privatization Projects," AWWA Annual Conference, June 24, 1998.
- 1997 Hartman, G.C., Seth Lehman, "Financing Utility Acquisitions," AWWA/WEF Joint Management Conference, February 1997.
- 1997 Hartman, G.C., B.V. Breedlove, "Water: Where It Comes From and Where It Goes," FRT & G/FDEP Conference, September 1997.

- 1997 Hartman, G.C., W.D. Wagner, T.A. Cloud, and R.C. Copeland, "Outsourcing Programs in Seminole County," AWWA/WEF/FPCOA Conference, November 1997.
- 1997 Hartman, G.C., M.B. Alvarez, J.R. Voorhees, and G.L. Basham, "Using Color as an Indicator to Comply with the Proposed D/DBP Rule," AWWA, Water Quality Technology Conference, November 1997.
- 1996 Hartman, G.C., M.A. Rynning, and R.A. Terrero, "5-Year Reserve Capacity – Can Customers Afford the Cost?" FSASCE Annual Meeting, 1996.
- 1996 Hartman, G.C., T.A. Cloud, and M.B. Alvarez, "Innovations in Water and Wastewater Technology," Florida Quality Cities, August 1996.
- 1995 Hartman, G.C. and R.C. Copeland, "Utility Acquisitions – Practices, Pitfalls and Management," AWWA Annual Conference, 1995.
- 1995 HHartman, G.C., "Safe Drinking Water Act," and "Stormwater Utilities," FLC Annual Meeting, 1995.
- 1994 Hartman, G.C. and R.J. Ori, "Water and Wastewater Utility Acquisition," AWWA National Management Specialty Conference, 1994.

Books

Hartman, G.C., *Utility Management and Finance*, (presently under contractual preparation with Lewis Publishing Company/CRC Press).

Vesilind, P.A., Hartman, G.C., Skene, E.T., *Sludge Management and Disposal for the Practicing Engineer*; Lewis Publishers, Inc.; Chelsea, Michigan; 1986, 1988, 1991.

GERALD C. HARTMAN, PE, BCEE, ASA

Listing of Sworn Testimony ⁽¹⁾
1992 – 2013

⁽¹⁾ Does not reflect all expert witness assignments, consulting, reports and/or presentations which do not have sworn testimony.

Summary of Experience

Gerald C. Hartman was first qualified as an Expert Witness by the Court in 1977. He has experience in a range of utility matters involving condemnation, service areas, rates & charges, regulatory / permitting issues, damages to utilities, financing and service matters, municipalizations, P2 transactions, and optimizations / sustainability matters. This document contains a listing of sworn testimony by Mr. Hartman during the period from 1992 through 2013. Over the 1977-1991 period (15 additional years), other similar projects to those listed herein were accomplished.

Mr. Hartman's testimony work involved water, wastewater, gas, electric, stormwater, and solid waste matters. Mr. Hartman has provided expert testimony on utility matters for some 38 years.

Sworn Testimony

Year 2013

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
1.	GAI # D130151.03 Docket No: 2820- WR-106 PSC of Wisconsin	Kenosha Water Utility vs. Wisconsin PSC Pleasant Prairie Intervenor	Ed Hughes, Esq. Stafford & Rosenbaum, LLP, Paul Kent, Esq. 222 W. Washington Ave. Suite 900 Madison, WI 53701	Intervenor
2.	GAI # A121592.02 Case No: 2012-CA- 1816 5 th Judicial Circuit	Progress Energy Florida vs. Citrus County Property Appraiser	Thomas A. Cloud, Esq Gray Robinson, P.A. 301 E. Pine St., Suite 1400 Orlando, FL 32801	Defendant
3.	GAI # A130935.01 Case No: 13-CA- 485	City of Fernandina Beach vs. State of Florida & Intervenor Bond Validation	Jason M. Breth, Esq. Bryant, Miller, Olive 101 N. Monroe St. Suite 900 Tallahassee, FL 32301	Petitioner
4.	GAI # A121592.02 Case No: 12-1355- CAB	Louis Benza vs. City of Dunnellon	Ralph Brooks, Esq. 1217 E. Cape Coral Pkwy. Suite 107 Cape Coral, FL 33904	Plaintiff

Sworn Testimony

Year 2012

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
5.	GAI # A050068.01 Case No: 2006- 1035-CIDL 7 th District Consolidation	Jaffer vs. City of Deltona, FL	Mr. J. Christy Wilson, Esq. Wilson Garber & Small 437 N. Magnolia Ave Orlando, FL 32801	Plaintiff
6.	GAI # A110638.00 Case No: 09-CA- 005087 20 th Circuit Court – Lee County, FL	Jamaica Bay West Assoc. vs. Forest Utilities, Inc.	Mr. John L. Wharton, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Dr. Tallahassee, FL 32301	Defendant
7.	GAI # A090457.01 Case No. 2007-CA- 873-P Monroe County, FL	WPC vs. McCain & Associates	Mr. Jorge Cruz, Esq. Daniels and Kashtan, LLP 3300 Ponce DeLeon Blvd. Coral Gables, FL 33134	Defendant
8.	GAI # A111058.00 U.S. District Court Case No: 3:12- 00475, Western District of Louisiana	City of Bastrop, LA vs. People's Water Company of Bastrop	Mr. Jim Ellis, Esq. Taylor, Porter, Brooks, & Phillips, LLP 451 Florida St., 8 th Floor Baton Rouge, LA 70801	Defendant

Sworn Testimony
Year 2011

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
9.	GAI #A100862.00 Case No: 2008-30441-CICI	City of South Daytona, Fla. Vs. Florida Power and Light Co. 7 th Judicial District	Mr. Brian Armstrong, Esq. Nabors, Giblin and Nickerson, LLP 1500 Mahan Drive, Suite 200, Tallahassee, FL 32308	Plaintiff
10.	GAI# A101241.04 Case No: 2009-35369-CICI	County of Volusia Vs. J. Stanley Shirah, et al. 7th Judicial District	J. Christy Wilson, Esq. Wilson Garber & Small 437 N. Magnolia Ave Orlando, FL 32801	Defendant
11.	GAI #A100778.00 Case No: 57,030B3 In the County Court at Law No. 3 Smith County, TX	Tall Timbers – City of Tyler Texas Vs. Algonquin Water Resources of Texas	Mr. Mark H. Zeppa, Esq. Austin, Texas and Steve Adler, Esq. 808 Hueces Street Austin, Texas 78701	Defendant
12.	GAI# A040010.00 Case No: 10-1150 DOAH -Florida	Farmland Reserve, Inc. d/b/a/ Deseret Ranches of Florida Vs. Brevard County, Florida	Mr. Ralph A. DeMeo, Esq. Hopping, Green, & Sams, P.A. 119 South Monroe St, Suite 300 Tallahassee, FL 32801	Petitioner
13.	GAI #A101289 Polk County, Florida	Polk County, FL Vs. City of Polk City, FL	Mr. Thomas Cloud, Esq. Gray Robinson, P.A. P.O. Box 3068 Orlando, Florida 32801	Defendant
14.	GAI# A101241.03 FPSC Case/Docket No: 100359-WS	TCU Vs. FPSC, TCHOA, et. al.	Mr. Thomas Cloud, Esq. Gray Robinson, P.A. 301 East Pine Street, Suite 1400, Orlando, Florida 32801	Petitioner
15.	GAI #A101241.02 FDEP Case DOAH No: 10-8863	TCHOA Vs. TCH & FDEP	Mr. Thomas Cloud, Esq. Gray Robinson, P.A. 301 East Pine Street, Suite 1400, Orlando, Florida 32801	Defendant
16.	GAI# A090457.00 Circuit Court 16 th District Monroe Court Case No: 2007-CA-873-P	Islamorada Village of Islands Vs. WPC Industrial Contractors / WF McCain & Associates	Mr. Jorge Cruz, Esq. DKDR 3300 Ponce DeLeon Blvd. Coral Gables, FL 33134	Defendant
17.	GAI# A050068.00 Case No: 2006-10350-CIDL 7 th Circuit Court	Manji Vs. City of Deltona, FL	Mr. J. Christy Wilson, Esq. Wilson, Garber, & Small, P.A. 437 North Magnolia Ave. Orlando, FL 32801	Plaintiff

Sworn Testimony

Year 2010

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
18.	GAI #A081393.01 Civil Action File No: 2008 EV005794 G	Coweta County and CCW and SA vs Shell Oil, et al	Mr. Scott Phillips, Esq Frost Brown Todd LLC 2200 PNC Center 201 E. Fifth Street Cincinnati, OH 45202	Plaintiff
19.	GAI #A100219.00 Civil Action File No. 09V - 2866	State of Georgia v. City of Griffin, et al.	Stephen T. LaBriola, Esq Fellows LaBriola, LLP Suite 2300, South Tower Peachtree Center 225 Peachtree Street NW Atlanta, GA 30303-1731	Defendant
20.	GAI #A090969.02	John & Golda Cohen Trust (Lee Road/Parcel No. 475) v. State of Florida Department of Transportation	Ladd H. Fassett, Esq Fassett, Anthony & Taylor, P.A. 1325 West Colonial Drive Orlando, FL 32804	Defendant
21.	GAI #A090969.00	Clayton v. State of Florida Department of Transportation	J. Christy Wilson, III, Esq. Wilson, Garber, & Small, P.A. 437 North Magnolia Ave. Orlando, FL 32801	Defendant
22.	GAI #A091503.00 Case No. 2009-237	City of Pell City Alabama vs. Tifton Properties, LLC (Owned by Thunder Enterprises, Inc.)	Mr. William H. Horton, Esq. BLAIR & PARSONS, P. C. 1711 Cogswell Avenue Pell City, Alabama 35125	Defendant
23.	GAI #A100529.00	City of Tega Cay v. Tega Cay Water Service, Inc. (TCWS)	James W. Sheedy 11520 N. Community House Road Suite 200 Charlotte, N.C. 28277	Intervener
24.	GAI #A081266.00T4	Skyland Utilities, LLC v. State of Florida Public Service Commission	John L. Wharton, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Dr Tallahassee, FL 32301	Plaintiff
25.	GAI #A080950.00 Case # AAA14 110 Y 00291 09	Great Wolf Resort vs. Borton Lawson Engineering and Architectural Design Consultants, Inc.	Amy Foerster, Esq. Saul Ewing LLP 2 N. Second St., 7th Floor Harrisburg, PA 17101	Plaintiff
26.	GAI #A040024.00	MCI vs. Hazen and Sawyer	David Samuel Panzer, Esquire Greenberg Traurig, LLP 2100 21 st St. Washington, D.C. 2006	Plaintiff

Sworn Testimony
Year 2010
(continued)

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
27.	GAI #A09817.04	State of Florida vs. Bay Laurel Center CDD – Bond Validation	Mr. Donald Pickworth, Esq. 5150 Tamiami Trail N Naples, FL 34103-2812	Defendant
28.	GAI #A100794.00	RPH vs. Excel Engineering, et al. Errors and Omissions, Case No. 53-2007-CA-002883	Mr. Donald Crawford, Esq. Mr. David Weinstein, Esq. Attorney at Law Greenberg Traurig, P.A., 625 East Twiggs Street, Suite 100 , Tampa, FL 33602	Plaintiff
29.	GAI #A091504.00	Walton County et al. vs. Shell Oil, et al.	George Fleming, Esq. Fleming and Association, LLP 1330 Post Oak Blvd, #3030, Houston, TX 77056-3019	Plaintiff
30.	GAI #A070264.00	Olin Construction Corp. vs. MBE Errors and Omissions	Jaken Roane, Esq. Guilday, Tucker, Schwartz & Simpson, P.A. 1983 Centre Pointe Blvd., #200, Tallahassee, FL 32317-2500	Defendant
31.	GAI #A040010.00	Farmland Reserve, Inc. vs. Brevard County and FDEP DOAH Case #10-1150	Mrs. Paula Cobb Hopping Green & Sams, P.A. 119 South Monroe Street, Suite 300 Tallahassee, Florida 32301	Plaintiff
32.	GAI #A101241.01	TCHOA vs. FDEP and TCU	Mr. Thomas Cloud, Esq. GrayRobinson, P.A. 301 East Pine Street, Suite 1400, Orlando, Florida 32801	Defendant

Sworn Testimony

Year 2009

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
33.	GAI #081042.00 Case No. 2007-CA-011485-0 Division 43	Liberty Wentworth, LLC vs Complex Business Litigation Savannah West, LLC, n/k/a Court Savannah Gateway West, LLC, Savannah 95 Partners, LLC and Greatland Savannah, LLC Circuit Court of the Ninth Judicial Circuit in and for Orange County, Florida	John M. Brennan, Esquire Gray Robinson, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801	Plaintiff
34.	GAI # A090560.00 Jointly Administered under Case No. BK-S- 017814-LBR Adversary No. 08- 01418-LBR	LLV-1, LLC vs Touse Homes, Inc. dba Engle Homes; First American Title Company United States Bankruptcy Court District of Las Vegas	Kara Hendricks, Esquire Greenberg Traurig, LLP 3773 Howard Hughes Pkwy, Suite 400 North Las Vegas, NV 89169	Plaintiff
35.	GAI # A090328.00 Consolidated	Morrison Enterprises, LLC vs. Dravo Corporation	Lawrence Demase, Esquire Reed Smith LLP 435 Sixth Avenue Pittsburgh, PA 15219	Defendant
36.	GAI # A090788.00 Case No. 04-CA- 001695	Forest Mere Joint Venture/Gistro Inc. vs. Bonita Springs Utilities, Inc.	John L. Wharton, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Dr Tallahassee, FL 32301	Defendant
37.	GAI # A050071.00 Case No. 05-2006- CA-052339	State of Florida Department of Transportation vs James E. Fulcher, et al. Circuit Court of the Eighteenth Judicial Circuit in and for Brevard County, Florida	J. Christy Wilson, Esquire Wilson Garber & Small 437 North Magnolia Ave. Orlando, FL 32801	Defendant
38.	GAI # A090328.00 Case No. D. NEB., 408-CV-3142	The City Of Hastings Nebraska vs. Dravo Corporation	Lawrence Demase, Esquire Reed Smith LLP 435 Sixth Avenue Pittsburgh, PA 15219	Defendant

Sworn Testimony

Year 2008

39.	GAI #A040052.04 Case No. 2003-CA-008629	Orlando/Orange County Expressway Authority vs Peter Wilson and Mary Wilson, et. al. Circuit Court of the Ninth Judicial Circuit in and for Orange County, Florida	J. Christy Wilson, Esquire Wilson Garber & Small 437 North Magnolia Ave. Orlando, FL 32801	Defendant
40.	GAI # A050059.00 Case # 2006-10887-CIDL Division 02	Joseph E. Felder vs. Volusia County Circuit Court of the Seventh Judicial Circuit in and for Volusia County, Florida	J. Christy Wilson, Esquire Wilson Garber & Small 437 North Magnolia Ave. Orlando, FL 32801	Plaintiff
41.	GAI # A050071.00 Case No. 05-2006-CA-052339	State of Florida Department of Transportation vs James E. Fulcher, et al. Circuit Court of the Eighteenth Judicial Circuit in and for Brevard County, Florida	J. Christy Wilson, Esquire Wilson Garber & Small 437 North Magnolia Ave. Orlando, FL 32801	Defendant
42.	GAI # A070264.00	Olin Construction vs Moore Bass Consulting	Thomas J. Guilday, Esq. Guilday, Tucker, Schwartz & Simpson, P.A. 1983 Centre Point Blvd., Suite 200 Tallahassee, FL 32308	Defendant
43.	GAI # A070265.00 GAI # A070265.01 OGC Case No. 07-0378-44-DW	State of Florida Department of Environmental Protection vs Village of Islamorada (Plantation Key Colony WWTP) Office of the South District	Insurer	Defendant
44.	GAI # A070144.00 Task 002 Case No. 2007CA-005163	City of Lake Wales vs Oakley Transport, Inc. Circuit Court, Tenth Judicial Circuit, in and for Polk County, Florida	Gerald T. Buhr, Esquire Gerald T. Buhr, P.A. Northfork Professional Center 1519 Dale Mabry Hwy., Suite 100 Lutz, FL 33548-3033	Defendant
45.	GAI # A070263.00 PSC Docket No. 070109-WS	Sun River Utilities, Inc. vs FPSC, Charlotte County	Martin S. Friedman, Esquire Rose, Sundstrom & Bentley, LLP Sanlando Center 2180 West State Road 434 Suite 2118 Longwood, FL 32779	Plaintiff

Sworn Testimony
Year 2008
(continued)

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
46.	GAI # A070266.00 Case No. 05-2008- CA-45686	City of West Melbourne vs City of Melbourne Circuit Court of the Eighteenth Judicial Circuit in and for Brevard County, Florida	Thomas A. Cloud, Esquire GrayRobinson, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801	Defendant
47.	Case No. 05-2006- CA-12091	Palm Bay Greens, LLC vs City of Palm Bay Reclaimed Water – G.C.	Non Party Expert Testimony	N/A
48.	GAI # A071240.00	Collier County vs 6 L's Ranch	Mr. Dennis Gilkey The Guilkey Organization 8891 Brighton Lane, Suite 117 Bonita Springs, FL 34135	Defendant
49.	GAI # A071226.00	Landstar vs Nichol's Landfill	Janet Courtney, Esquire Lowndes Drosdick Doster Kantor & Reed, P.A. 215 North Eola Drive Orlando, FL 32801	Petitioner

Sworn Testimony

Year 2007

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
50.	GAI #05.004.000 DOAH Case No. 05-0344	Miami Corporation vs. City of Titusville and St. Johns River Water Management District State of Florida Division of Administrative Hearings	Edward De la Parte, Esq. De la Parte & Gilbert, P.A. 101 E. Kennedy Blvd. Suite 3400 Tampa, FL 33602	Defendant
51.	GAI # A040020.01 Condemnation Case	FDOT vs Utilities, Inc. 7/11 Parcel	Jackson H. Bowman, IV, Esq. Brigham Moore LLP 1780 102nd Avenue North, Suite 100 St. Petersburg, FL 33716	Defendant
52.	GAI # A040031.01 Civil Action 04-CA-4051	State of Florida Department of Transportation vs Lake Utilities, Inc. Circuit Court of the Fifth Judicial Circuit in and for Lake County, FL	William E. Sundstrom, Esq Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Dr. Tallahassee, FL 32301	Defendant
53.	GAI # A050068.00 Case No. 2006-10350 CIDL	Zuher Manji, Shabir Manji, Muntaz Manji, Halima Jaffer, Sherbanu Jaffer and Fetima Jessa vs City of Deltona Circuit Court of 2 nd Judicial Circuit in and for Volusia County, FL	J. Christy Wilson, Esquire Wilson Garber & Small 437 North Magnolia Ave. Orlando, FL 32801	Plaintiff
54.	GAI # A040005.03 PSC Docket No. 041040-WU	FPSC - B&C Water Resources Baker & Union Sewer/Reuse/AWS	D. Bruce May, Esquire Holland & Knight, LLP 315 South Calhoun Street, Suite 600 Tallahassee, FL 32301	Plaintiff
55.	GAI # A040005.01 PSC Docket No. 060694-WS	FPSC - D&E Water Resources Water, Wastewater, Reuse, AWS	D. Bruce May, Esquire Holland & Knight, LLP 315 South Calhoun Street, Suite 600 Tallahassee, FL 32301	Plaintiff
56.	GAI # A070141.00	Woodstock Utilities Certification – Baker County Water, Wastewater, Reuse, AWS	Kenneth A. Hoffman, Esq. Rutledge, Ecenia, Purnell & Hoffman, P.A. 215 South Monroe Street, Suite 420 Tallahassee, FL 32301	Plaintiff
57.	GAI # A040012.01	City of Gulfport vs Lyman Utilities, Inc.	Paul Richard Lambert, PLLC 119 Hardy Street Hattiesburg, MS 39401	Defendant
58.	GAI # A040022.00 Docket No. WS-798, Sub 10	Bald Head Island Golf & Country Club vs Village of Bald Head Island North Carolina Utilities Commission	Christopher T. Graebe, Esquire Womble Carlyle Sandridge & Rice, PLLC P.O. Box 831 Raleigh, NC 27602	Defendant

Sworn Testimony

Year 2006

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
59.	HCD#04.038.000 Case No. 562004CA001221	Tropicana Products, Inc. vs. City of Port St. Lucie Circuit Court of the Nineteenth Judicial Circuit and for St. Lucie County State of Florida	Thomas A. Cloud, Esquire Tracy Marshall, Esquire Gray Robinson, P. A. 301 East Pine St., Ste. 1400 Orlando, FL 32801	Defendant
60.	HCD # 04.052.003 Case No. 2003-CA-008629	Orlando/Orange County Expressway Authority vs. Peter Wilson, et. al. Circuit Court of the Ninth Judicial Circuit for Orange County, Florida	J. Christy Wilson III Wilson Garber & Small, P.A. 437 N. Magnolia Avenue Orlando, FL 32801	Defendant
61.	HCD # 04.002.029 Case No. 06001859CA	Board of County Commissioners of Flagler County, Florida vs. State of Florida and the taxpayers, property owners and citizens of Flagler County, Florida Circuit Court for the Seventh Judicial Circuit in and for Flagler County, FL	Crystie Carey, Esquire Nabors, Giblin & Nickerson, P.A. 1500 Mahan Drive, Ste. 200 Tallahassee, FL 32308	Petitioner
62.	HCD#05.003.000	SFWMD vs. Grape Hammock Fish Camp	Debra Ruster, Esquire Peterson & Myers, P.A. P.O. Box 1079 Lake Wales, FL 33859- 1079	Defendant
63.	HCD #04.020.000 Case No. 04CA4051	State of Florida Department of Transportation vs. Lake Utilities Services, Inc., et. al. Circuit Court of 5 th Judicial Circuit in and for Lake County, Florida	Jackson Bowman, Esquire Brigham Moore LLP 1780 102nd Avenue North, Suite 100 St. Petersburg, FL 33716	Defendant
64.	HCD #05.038.000 Case No. 4:04cv414-RH/WCS	North American Specialty Insurance Company, Inc. vs. City of Apalachicola; Baskerville Donovan, Inc. and Ella M. Mosconis United States District Court Northern District of Florida Tallahassee Division	Thomas J. Guilday, Esquire Huey, Guilday, Tucker, Schwartz & Williams, P.A. 1983 Centre Point Blvd., Suite 200 Tallahassee, FL 32308	Defendant

65.	HCD #04.014.000 Case No. 05-2004-CA-023957-XXXX-XX	Barefoot Bay Water & Sewer District vs. Burkim Enterprises, et. al. Circuit Court of the 18 th Judicial Circuit in and for Brevard County, Florida	Daren L. Shippy, Esquire Rose, Sundstrom & Bentley, LLP 2548 Blirstone Pines Drive Tallahassee, FL 32301	Defendant
66.	HCD #05.006.00	Palm Beach County Utilities, Inc. vs. City of Palm Beach Service Area Dispute	Ed de la Parte, Esquire de la Parte & Gilbert, P.A. 101 East Kennedy Blvd., Suite 3400 Tampa, FL 33602	Petitioner
67.	HCD #A050030.03	FPSC vs Water Management Services, Inc. Rate Case	Mr. Martin Deterding, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blirstone Pines Drive Tallahassee, Florida 32301	Plaintiff

Sworn Testimony

Year 2005

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
68.	HCD#04.026.000 (Affidavit) Case No. 53- 2003CA-004699 Section 30	Town of Polk City, Petitioner vs. City of Auburndale, Respondent Circuit Court of the 10 th Judicial Circuit in and for Polk County, Florida	Susan Kornspan, Esquire Greenberg Traurig 777 South Flagler Drive, Suite 300 East West Palm Beach, FL 33401	Defendant
69.	HCD #05.004.000 DOAH Case No. 05- 0344	Miami Corporation vs. City of Titusville and St. Johns River Water Management District State of Florida Division of Administrative Hearings	Edward De la Parte, Esquire De la Parte & Gilbert, P.A. 101 E. Kennedy Blvd. Suite 3400 Tampa, FL 33602	Defendant
70.	HCD #05.005.000 Case No. 03-498- CA	Meadowbrook Golf Group, Inc. vs. City of Gulf Breeze, Florida Circuit Court of the 1 st Judicial Circuit in and for Santa Rosa County, Florida	Daniel Hartman, Esquire Ard, Shirley & Hartman, PA 207 West Park Avenue Suite B Tallahassee, FL 32302	Plaintiff & Defendant
71.	HCD #04.022.000 Docket No. W-798, Sub 10	Bald Head Island Utilities, Inc. and Village of Bald Head Island Certificate of Transfer State of North Carolina Utilities Commission	Marcus Trathen, Esquire Brooks, Pierce, McLendon, Humphrey & Leonard, P.A. 150 Fayetteville Street Wachovia Capital Center Suite 1600 Raleigh, NC 27601	Petitioner
72.	HCD #04.019.00	Allied vs Odyssey	Bryan S. Greenberg, Esquire Ruden, McClosky, Smith, Schuster & Russell, P.A. 200 E. Broward Boulevard Fort Lauderdale, Florida 33302	Defendant
73.	HCD #04.054.01	Park City vs City of Sunrise	Susan Kornspan, Esquire Greenberg Traurig, P.A. 777 South Flagler Drive, Ste. 300 East West Palm Beach, FL 33401	Plaintiff

Sworn Testimony

Year 2004

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
74.	HCD#03.0374.000 (Affidavit) Case No. 53- 2003CA-004699 Section 30	Town of Polk City, Petitioner vs. City of Auburndale, Respondent Circuit Court of the 10 th Judicial Circuit in and for Polk County, Florida	Susan Kornspan, Esquire Greenberg Traurig 777 South Flagler Drive, Suite 300 East West Palm Beach, FL 33401	Defendant
75.	HCD#01.0036.003 (Direct, Rebuttal and Deposition) PSC Doc. No. 021256-WU	Farnton Water Resources, LLC Appeal to the FLORIDA PUBLIC SERVICE COMMISSION	F. Marshall Deterding, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Drive Tallahassee, Florida 32301	Petitioner
76.	HCD#04.005.000 (Appl./Direct) PSC Doc. No. 041040-WU	B&C Water Resources Baker & Union Counties vs. FPSC (Water Only)	D. Bruce May Holland & Knight, LLP 315 South Calhoun Street Tallahassee, Florida 32301	Petitioner
77.	HCD#04.011.000 (Depo, Direct and Rebuttal Testimony) Case No. SF-97- 0022 (CV); D-101- CV-9700022	El Dorado Utilities vs. EDWSD New Mexico Condemnation First Judicial District Court	John Salazar, Esquire Rodey Dickason, Sloan, Akin & Robb, P.A. 201 Third Street, NW Albuquerque, NM 87103	Defendant
78.	HCD#04.036.000 (Written Direct Testimony & Exhibits)	Haines City Objection to Davenport 180, F.S. Service Area – City Council Meeting and Support to Civil Case	Thomas A. Cloud, Esquire Gray Robinson, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801	Plaintiff
79.	HCD#04.027.000 (Affadavit) Case No. 03-003132 AJ	City of Riviera Beach vs. Town of Palm Beach Shores Palm Beach County Circuit Court	Susan F. Kornspan, Esq. Greenberg Traurig, P.A. 777 South Flagler Drive Suite 300 East West Palm Beach, FL 33401	Defendant

80.	HCD#04024.00	MCI vs City of Greensboro, NC	David Samuel Panzer, Esquire Greenberg Traurig, LLP 800 Connecticut Avenue, NW Suite 500 Washington D.C. 20006	Plaintiff/Defendant
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Sworn Testimony

Year 2003

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
81.	HAI#03.0358.000 (Testimony) Case No. 02-40826 (CB) et al	Covanta Lake, Inc., Plaintiff vs. Lake County, Defendant United States Bankruptcy Court Southern District of New York Chapter 11	Chris Oliver, Esq. Gray, Harris & Robinson 301 E. Pine Street, #1400 Orlando, Florida 32801	Defendant
82.	HAI#95.539.B18 (Testimony) Case No. 30-1386-CA-G	Marion County vs. Allele/Florida Water Services Corporation, et. al. Utility Condemnation Case – Answer to Complaint in Eminent Domain; Defenses; Cross-Claims and Third Party Complaint.	Gordon Johnston, Esq. County Attorney Marion County 601 SE 25th Avenue Ocala, Florida 34471-2690	Petitioner
83.	HAI#01.0036.000 (Written Pre-filed Direct Testimony)	Farnton Water Resources, LLC Original Certificate Request to the FLORIDA PUBLIC SERVICE COMMISSION PSC Doc No. 021256-WU	F. Marshall Deterding, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Drive Tallahassee, Florida 32301 Glenn D. Storch, Esq. Storch and Morris, P.A. 420 S. Nova Road Daytona Beach, Florida 32119 Barbara Goering, Esq. Miami Corporation 410 N. Michigan Avenue Chicago, Illinois 60611	Petitioner
84.	HAI#03.0187.002 (Testimony) Case No. 30067.51	Indiana Water Services Appeal to the INDIANA UTILITY REGULATORY COMMISSION	William E. Sundstrom, Esq. Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Drive Tallahassee, Florida 32301 Clayton Miller, Esq. Baker & Daniels, PA 300 N. Meridian St., #2700 Indianapolis, IN 46204	Petitioner
85.	HAI#03.0101.000 (Testimony)	Neuse Crossing Homeowners v. Aqua Resource Corp.	Cranfill, Sumner & Hartzog 225 Hillsborough Street, Suite 300 Raleigh, North Carolina 27603	Defendant

86.	HAI #95.539.106 (Deposition) DOAH Case Case No. 02-3372	MARION COUNTY, FLORIDA Vs. THE DICKSON TRUST AND THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT Division of Administrative Hearings	Thomas A. Cloud, Esq. Gray/Harris, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801 407-843-8880	Petitioner
87.	HAI #03.0053.000 (Deposition) Circuit Court Case No. 03-CA- 807	ORANGE COUNTY vs. DENNIS M. PHIPPS, et al	Jay Small, Esq. Wilson Garber & Small, P.A. 437 N. Magnolia Avenue Orlando, Florida 32801 407/843-4321	Defendant
88.	HAI #00.0338.007 (Deposition) Case No. 2:10-CV- 428-FTM-29DNF	AZURIX NORTH AMERICA RESIDUALS MANAGEMENT, INC., A Texas Corporation Authorized to do Business in the State of Florida &. VC Hollingsworth, Jr. & VC Hollingsworth, III, Vs DESOTO COUNTY, a Political Subdivision of the State of Florida Hearing U.S. District Court for the Middle District of Florida, Fort Myers Division	Mike Davis, Esquire Bryant, Miller & Olive, P.A. 101 E. Kennedy Boulevard Suite 2100 Tampa, Florida 33602 813/273-6677	Defendant
89.	HAI #01.0320.000 (Deposition) Case No. 1:99CV- 00002	MCI CONSTRUCTORS, INC. vs. HAZEN & SAWYER, P.C. and THE CITY OF GREENSBORO, NORTH CAROLINA U.S. District Court for the Middle District of North Carolina, Greensboro Division	Eric C. Rowe, Esq. Greenberg Traurig, LLP 800 Connecticut Avenue, NW, Suite 500 Washington, D.C. 20006 202/331-3197	Plaintiff

Sworn Testimony
Year 2002

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
90.	HAI #00.0460.002 (Testimony & Depo) Case No. 00-CA- 1107-16-E	CITY OF CASSELBERRY VERSUS FLORIDA POWER CORPORATION Franchise Purchase Circuit Court of the Eighteenth Judicial Court in and for Seminole County, Florida	Thomas A. Cloud, Esq. Gray/Harris, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801 407-843-8880	Plaintiff
91.	HAI #01.0420.000 (Testimony & Depo) Case No. 00-CP- 40-2790	CAROLINA WATER SERVICES Vs. SC DEPT. OF HEALTH AND ENVIR CONTROL (WHITES CREEK- LINCOLNSHIRE SEWER SYSTEM VALUATION) Court of Common Pleas Fifth Judicial Circuit State of South Carolina, Richland County	Crosby Lewis, Esq. Austin, Lewis & Rogers, P.A. P.O. Box 11716 Columbia, SC 29211 803-251-7449	Plaintiff
92.	HAI #98.0515.003 (Testimony & Depo) Case No. 99-30789- CICI	UTILITIES COMMISSION CITY OF NEW SMYRNA BEACH Vs. FLORIDA WATER SERVICES CORPORATION Circuit Court, Seventh Judicial Court, in and for Volusia County, Florida	Rob Kelley, Esq. Holland & Knight P.O. Box 1288 Tampa, FL 33601 813-227-8500	Petitioner
93.	HAI #00.0338.007 Case No. 2:10-CV- 428-FTM-29DNF	AZURIX NORTH AMERICA RESIDUALS MANAGEMENT, INC., A Texas Corporation Authorized to do Business in the State of Florida & VC Hollingsworth, Jr. & VC Hollingsworth, III, Vs DESOTO COUNTY, a Political Subdivision of the State of Florida Hearing U.S. District Court for the Middle District of Florida, Fort Myers Division	Mike Davis, Esquire Bryant, Miller & Olive, P.A. 101 E. Kennedy Blvd., Suite 2100 Tampa, FL 33602 813-273-6677	Defendant
94.	HAI#01.0222.000	FLORIDA DEPARTMENT OF TRANSPORTATION Vs. CITY OF KISSIMMEE Condemnation Sandhill WWTP	Kent Hipp, Esquire Gray/Harris, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801 407-843-8880	Defendant

Sworn Testimony

Year 2001

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
95.	HAI #01.0227.000 (Testimony & Depo) Case No. 2001-CA- 9562-NC Division: C	WELLS FARGO BANK MINNESOTA, NATIONAL ASSN, a National Banking Assn: CREDIT SUISSE FIRST BOSTON MORTGAGE CAPITAL, LLC, a Foreign Limited Liability Company, VS. AQUASOURCE UTILITY, INC., a Pennsylvania Corporation (AquaSource Condemnation - Rolling Green) Circuit Court of the Twelfth Judicial Circuit of the State of Florida, in and for Sarasota County Civil Division	Clifford Steele, Esq. Steele & Hanson, P.A. 150 West Flagler St. Miami, FL 33130 305-379-7001	Defendant
96.	HAI #01.0239.000 Case No. 01-CA- 1336-16-L	FLORIDA POWER CORPORATION VS. CITY OF LONGWOOD, FLORIDA (Franchise Hearing) Circuit Court of the Eighteenth Judicial Court in and for Seminole County, Florida	Thomas Cloud, Esq. GrayHarris, P.A. 301 E. Pine St, #1400 Orlando, FL 32801 407-843-8880	Defendant
97.	HAI #97.0484.005 (Testimony & Depo) Case No. 00-996- CA	CLAY COUNTY UTILITY AUTHORITY, A LOCAL GOVERNMENTAL BODY CORPORATE AND POLITIC VS. JEA, A BODY CORPORATE AND POLITIC, AND AFI ASSOCIATES, INC. A FLORIDA CORPORATION (DuLay Utility Expert Testimony – JEA) Circuit Court of the Fourth Judicial Circuit in and for Clay County, Florida	Steve Menton, Esq. Rutledge, Ecenia, Purnell & Hoffman, P.A. 215 Monroe Street, Suite 420 Tallahassee, FL 32301 850-681-6788	Defendant

Sworn Testimony

Year 2000

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
98.	HAI #98.0515.003 Case No. 99-30789- CICI	UTILITIES COMMISSION CITY OF NEW SMYRNA BEACH Vs. FLORIDA WATER SERVICES CORPORATION Sugarmill Utility Condemnation Circuit Court, Seventh Judicial Court in and for Volusia County, Florida	Rob Kelley, Esquire Holland and Knight P.O. Box 1288 Tampa, FL 33601 813-227-8500	Petitioner
99.	HAI #97.0124.000 Case No. CAL97- 17811	WASHINGTON SUBURBAN SANITATION COMM. Vs. UTILITIES, INC. OF MARYLAND Condemnation Circuit Court for Prince George's County	Jeffrey Pariser, Esq. Hogan & Hartson 555 13th St. NW, 8E Washington, DC 20004- 1109 202-637-5600	Defendant
100.	HAI #98-0270.001 (Depo) Consolidated Case No. 096- 30829-CICI 98-30873-CICI	UTILITIES COMMISSION CITY OF NEW SMYRNA BEACH, the governing body of the utilities system and a part of the government of the City of New Smyrna Beach, Florida, Petitioner, Vs. HERBERT E. SAKS, SALLY GARBER and MELVIN GRAYSON, as Trustees, et al. WASTEWATER TREATMENT PLANT and POWER PLANT CONDEMNATION Circuit Court of the Seventh Judicial Circuit in and for Volusia County, Florida	Rob Kelley, Esq. Holland & Knight, LLP P.O. Box 1228 Tampa, FL 33601 813-227-8500	Plaintiff
101.	HAI #99.0059.000 (Depo) Case No. CL-97- 001710AF	FLORIDA POWER & LIGHT Vs. OKEELANTA POWER, Limited Partnership, FLO-ENERGY CORP., GLADES POWER PARTNERSHIP, GATOR GENERATING CO., Limited Partnership, and LAKE POWER LEASING PARTNERSHIP Utility Contract/Bonds Circuit Court of the 15 th Judicial Court, in and for Palm Beach County, Florida	John DeVault, Esq. Bedell Dittmar DeVault Pillans & Coxe, P.A. 101 E. Adams St Jacksonville, FL 32202 904-353-0211	Defendant

Sworn Testimony

Year 1999

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
102.	HAI #98.0242.000 (Depos) Case No. 94-2285	CUSTOMERS VERSUS GENERAL CHEMICAL & CITY OF MILWAUKEE Damages Case Wisconsin Court of Appeals	Shelby Kanarish, Esq. Harvey L. Walner & Assoc., Ltd. 230 West Monroe St. Chicago, IL 60606 312-782-8550	Plaintiff
103.	HAI #97-590.00 Case No. GCG-95- 408	FLORIDA DEPARTMENT OF TRANSPORTATION Vs. POLK COUNTY LANDFILL Utility Condemnation 10 th Judicial Circuit Court, Polk County, FL	Karla Wright, Esquire Polk County Office of the County Attorney 330 West Church St. Bartow, FL 33830 941-534-6501	Defendant
104.	Docket # 99-0007- 0020-005	INTERCOASTAL UTILITIES, INC. Application For Extension Of Service Area	Thomas A. Cloud, Esquire Gray Robinson, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801	SJCURA Staff St. Johns County

Sworn Testimony

Year 1998

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
105.	HAI #97.0636.005 (Testimony & Depo) Case No. 98-2917	CITY OF FREEPORT & WALTON COUNTY Vs. DESTIN WATER USERS, INC. and NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT WUP 120 FAC Hearing, Freeport, Florida State of Florida Division of Administrative Hearings	Doug Manson, Esq. Carey O'Malley, Whitaker & Manson 712 S. Oregon Avenue Tampa, FL 33606 813-250-0577	Plaintiff
106.	HAI #97.517.02 Case No. GCG 981064	CITY OF WINTER HAVEN, FLORIDA Vs. STATE OF FLORIDA TAX PAYERS, PROPERTY OWNERS AND CITIZENS THEREOF Bond Validation Hearing Judge Strickland Polk County Polk County 10 th Judicial Court	Robert Antonello, Esq. Law Offices of Antonello & Fegers P.O. Box 7692 Winter Haven, FL 33883- 7692 863-294-2898	Defendant
107.	HAI #98.077.00 (Testimony & Depo) Case No. C185- 6187	CENTRAL FLORIDA INVESTMENTS Vs. RICHARD SHELTON, et al Circuit Court of the 9 th Judicial Court, in and for Orange County, Florida	Tom Cardwell, Esq. Akerman Senterfitt & Eidson P.O. Box 231 Orlando, FL 32802 407-843-7860	Defendant
108.	HAI # (Testimony) Case No. 93- 17311(04)	RAMPART UTILITIES Vs. BANKRUPTCY FORCED SALE Fairness Opinion Court Appointed 17 th Judicial Circuit in and for Broward County, Florida	Thomas A. Cloud, Esq. Gray/Harris 301 E. Pine #1400 Orlando, FL 32801 407-843-8880	Court Appointed
109.	HAI #97.432.00 Case No. CL98- 10711AJ	TOWN OF PALM BEACH VS. CITY OF WEST PALM BEACH Franchise Purchase Fifteenth Judicial Circuit, Palm Beach County, Florida	John C. Randolph, Esq. Jones, Foster, Johnston & Stubbs, P.A. 505 South Flagler Dr., Suite 1100 West Palm Beach, Florida 33401 561-659-3000	Plaintiff
110.		FLORIDA WATER SERVICES CORP Palm Coast Certification	Diane K. Kiesling, Esq. Route 4, Box 40180 Monticello, FL 32344	FCURIA Staff Flagler County

Sworn Testimony
Year 1997

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
111.	HAI #96.458.01 (Testimony & Depo) DOAH Case Case Nos. 96- 3809RP 97- 3480RP	FPSC & FWWA Vs. OFFICE OF PUBLIC COUNSEL AND INTERVENORS, et al "FPSC Margin of Reserve case" Division of Administrative Hearings Tallahassee 1 st District	Wayne Scheifelbein, Esq. Gatlin, Scheifelbein & Cowdry, P.A. 3301 Thomasville Rd., Suite 300 Tallahassee, FL 32312 850-681-9027	Plaintiff
112.	HAI #97.310.00 (Testimony & Depo) Case No. 05-1996- CA-002918	JUDGE WOODSON JW Vs. CITY OF MELBOURNE, FL Brevard County	James L. Reinman, Esq. Reinman & Wattwood 1825 Riverview Drive Melbourne, FL 32901 407-768-2001	Defendant
113.	HAI #96.476.00 (Testimony & Depo) Case No. 966978 DCA No. 973384	UTILITIES INC., Vs. EAGLE RIDGE Utility Contract Lee County Circuit Court	Gerald T. Buhr, Esq. Attorney at Law P.O. Box 1647 Lutz, FL 33549-1647 813-949-3681 George H. Knott, Esq. Humphreys & Knott 1625 Hendry St. Ft. Myers, FL 33901 941-334-2722	Plaintiff
114.	HAI #95.539.25 (Testimony & Depo) Docket No. 960967-WU	WINDSTREAM UTILITIES Vs. MARION COUNTY Certification FPSC Tallahassee, Florida	Thomas A. Cloud, Esq. GrayHarris 301 E. Pine St., #1400 Orlando, FL 32801 407-843-8880	Plaintiff
115.	HAI #97.127.00 (Testimony & Depo) Case No. CL957847AE	VILLAGE OF TEQUESTA Vs. CITY OF JUPITER Wholesale Rates Litigation Palm Beach County Circuit Court	H. Adams Weaver, Esq. Jones Foster Johnston & Stubbs, P.A. P.O. Box 3475 West Palm Beach, FL 33402-3475 561-659-3000	Plaintiff
116.	HAI #97.041.00 (Testimony & Depo) Case No. W-200 Sub 35	PWC Vs. HEATER UTILITIES LaGrange Utility Acquisition North Carolina PSC	William Grantmyre, Esq. Heater Utilities, Inc. P.O. Box 4889 Cary, NC 27519 919-467-8712	Defendant

Sworn Testimony

Year 1996

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
117.	HAI #91.059.00 Case No. 1993 CA5273	SARASOTA COUNTY vs. TAYLOR WOODROW Meadowoods Utilities Condemnation Twelfth Judicial Court in and for Sarasota County, Florida	S. William Moore, Esquire Brigham, Moore, Gaylord, Schuster & Merlin 100 Wallace Avenue, Suite 310A Sarasota, FL 34237 941-365-3800	Defendant
118.	HAI #95-149.00 Cause No. 104,591	GULFPORT Vs. ORANGE GROVE UTILITIES Condemnation Chancery Court of Harrison County, MS, First Judicial District	Harry R. Allen, Esquire Allen, Vaughn, Cobb & Hood, P.A. One Hancock Plaza, Suite 1209 Gulfport, MS 39501 228-864-4011	Defendant
119.	HAI #95-284.00	PEACHTREE CITY Vs. GEORGIA UTILITY CO. Condemnation	Earl Taylor, Esquire Kilpatrick Stockton, LLP 1100 Peachtree St., Suite 2800 Atlanta, GA 30309-4530 404-815-6500	Plaintiff
120.	HAI #95-144.00 Docket No. 950495-WS	SSU RATE CASE – Tallahassee FPSC, Tallahassee, Florida	Kenneth A. Hoffman, Esquire Rutledge, Ecenia, Purnell & Hoffman, P.A. 215 E. Monroe Street, Suite 420 Tallahassee, FL 32301 850-681-6788	Petitioner

Sworn Testimony
Year 1995

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
121.	HAI #94.354.12 Case No. 90-267- CA-30	ST. LUCIE COUNTY Vs. GENERAL DEVELOPMENT UTILITIES, INC. Circuit Court of the Nineteenth Judicial Circuit of Florida, in and for St. Lucie County	Thomas A. Cloud, Esq. Gray Harris, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801 407-244-5624	Plaintiff (County)
122.	HAI #93-323.00 Docket No. 94- 4461-CA-01	SARASOTA COUNTY Vs. ATLANTIC UTILITIES OF SARASOTA, INC. Twelfth Judicial Circuit in and for Sarasota County, Florida	S. William Moore, Esquire Brigham, Moore, Gaylord, Schuster & Merlin 100 Wallace Avenue Suite 310A Sarasota, Florida 34237 941-365-3800	Defendant
123.	HAI #94.484.00 Case No. 95-CP-10- 9225/2-95-654-18	TOWN OF SEABROOK ISLAND Vs. HEATER OF SEABROOK, INC. Charleston, South Carolina Court of Common Pleas and United States District Court, District of South Carolina, Charleston Division	John Mac Arthur, Esq. Sinkler and Boyd, P.A. 1426 Main Street Suite 1200 Columbia, SC 803-779-3080	Defendant
124.	HAI #94-563.00/ #95-317.00 Case No. 93-10876- CIDL-01	VLX Vs. SOUTHERN STATES UTILITIES Condemnation Volusia County, Florida	Tracy Marshall, Esquire Gray Harris, P.A. 301 East Pine St., Suite 1400 Orlando, FL 32801 407-843-8880	Defendant
125.	HAI #94-025.00 Case No. To be provided	SOUTHERN STATES UTILITIES Vs. COLLIER ENTERPRISES Condemnation Water	Gordon Harris, Esquire Gray Harris, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801 407-843-8880	Plaintiff

Sworn Testimony

Year 1994

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
126.	HAI # 94-160.00 Case No. CI099-9109	ORANGE COUNTY vs. BUCHANAN Condemnation Water System 9 th Judicial Circuit, Division 35, Orange County, Florida	H. Allen Webber, Esquire William G. Mateer, Esquire Mateer, Harbert & Bates, P.A. 225 East Robinson St., #600 Orlando, FL 32801 407-425-9044	Defendant
127.	HAI #93.142.00 Case No. To be provided	NORTH PORT Vs. CHARLOTTE COUNTY Rate Case	Thomas A. Cloud, Esquire GrayHarris, P.A. 301 East Pine Street, Suite 1400 Orlando, FL 32801 407-843-8880	Plaintiff
128.	HAI #94.131.00 Case No. 94-0087- CA	REINHOLD CORP. Vs. CLAY COUNTY Condemnation Fourth Judicial Circuit Court in and for Clay County, Florida	David Foerster, Esquire Foerster, Isaac and Yerkes, P.A. 2468 Atlantic Blvd. Jacksonville, FL 32207 904-346-3160	Plaintiff
129.	HAI #93.063.04 Case No. 93-6036	Englewood Water District vs. West Charlotte Utilities, Inc. Condemnation Twelfth Circuit Court in and for Sarasota County, Florida	Ken Oertel, Esquire Oertel, Hoffman, Fernandez & Cole, P.A. 301 S. Bronough St., 15 th Floor Tallahassee, Florida 32301 850-521-0700	Defendant

Sworn Testimony

Year 1993

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
130.	HAI #91-226.00 Docket No. 920655-WS	SOUTHERN STATES UTILITIES, INC. (MARCO ISLAND SYSTEM) FPSC Tallahassee, Florida	Kenneth A. Hoffman, Esq. Messer, Vickers, Caparello, et. al., P.A. P.O. Box 1876 Tallahassee, Florida 32302-1876 850-222-0720	Petitioner
131.	HAI #93-002.000 Case No. To be provided	SARASOTA COUNTY vs. SOUTHERN STATES UTILITIES, INC. (VENICE GARDENS UTILITIES) Condemnation	Gordon Harris, Esquire Gray/Harris, P.A. 301 E. Pine St., #1400 Orlando, FL 32801 407-843-8880	Defendant
132.	HAI #91-016.00 Case No. CA19944684	ORANGE COUNTY vs. UDDO Condemnation 9 th Circuit Court, Orange County, FL	Raymer Maguire, Esquire Fixel, Maguire & Willis 1010 Executive Center Dr. Orlando, FL 407-228-9522	Defendant
133.	HAI #92.242.00 Docket No. To be provided	SOUTHERN STATES UTILITIES, INC. (VENICE GARDENS UTILITIES) Vs. SARASOTA COUNTY Rate Case Sarasota County Regulatory	Brian Armstrong, Esquire Nabors, Giblin & Nickerson, P.A. 1500 Mahan Drive Tallahassee, FL 32308 850-224-4070	Defendant
134.	HAI #90.107.00 (Depo) Case No. To be provided	ORANGE COUNTY vs. LAWSON Condemnation	Gordon Harris, Esquire Gray/Harris, P.A. 301 E. Pine St., #1400 Orlando, FL 32801 407-843-8880	Defendant

Sworn Testimony

Year 1992

	GAI File # Docket Number/ Case Number	Case Name/Circuit	Attorney of Record	On behalf of:
135.	HAI #90.018.00 Case No. 90-5871- CA-01	CITY OF NORTH PORT, FLORIDA Vs. GENERAL DEVELOPMENT UTILITIES, INC. Twelfth Judicial Circuit in and for Sarasota County, Florida	Thomas A. Cloud, Esq. GrayHarris, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801 407-843-8880	Plaintiff (City)
136.	HAI #90.019.00 Case No. 89-12576- CA-T	CITY OF PALM BAY, FLORIDA, A MUNICIPAL CORPORATION CREATED UNDER THE LAWS OF THE STATE OF FLORIDA Vs. GENERAL DEVELOPMENT UTILITIES, INC. A FLORIDA CORPORATION ET AL. Circuit Court of the 18 th Judicial Circuit, in and for Brevard County, Florida	Thomas A. Cloud, Esq. GrayHarris, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801 407-843-8880	Plaintiff (City)
137.	HAI #90-003.00 (Depo) Case No. 91-5402	CITY OF COCOA vs. CORP. OF JC & LDS Well Field Condemnation	Greg Williams, Esquire Smith, Williams & Stephens 712 S. Oregon Avenue Tampa, FL 33606 813-253-5400	Defendant
138.	HAI #90-004.00 (Depo) Docket No. 910114-WU	BREVARD COUNTY VERSUS CPJCLDS LANDFILL Condemnation	Greg Williams, Esquire Smith, Williams & Stephens 712 S. Oregon Avenue Tampa, FL 33606 813-253-5400	Defendant
139.	HAI #92-023.08 Case No. To be provided	SEBASTIAN Vs. GDU ACQUISITION Franchise Acquisition	Thomas A. Cloud, Esq. GrayHarris, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801 407-843-8880	Plaintiff
140.	HAI #92-143.00NP #92-401.00PB Docket No. 911030WS Docket No. 911067WS	GDU Rate Case @ FPSC Intervenor – Palm Bay N.P. Cities FPSC, Tallahassee, Florida	Thomas A. Cloud, Esq. Gray, Harris & Robinson, P.A. 301 East Pine Street Suite 1400 Orlando, Florida 32801 407-843-8880	Intervenor
141.	HAI #91-225.00 Docket No. 911188WS	LEHIGH ACRES RATE CASE SSU – FPSC FPSC, Tallahassee, Florida	Brian Armstrong, Esquire Nabors, Giblin & Nickerson, P.A. 1500 Mahan Drive Tallahassee, FL 32308 850-224-4070	Petitioner

142.	HAI #91-230.00 Docket No. 92-0199WS	GIGA RATE CASE SSU – STATEWIDE @FPSC FPSC, Tallahassee, Florida	Wayne Scheifelbein, Esquire Gatlin, Scheifelbein & Cowdry, PA 3301 Thomasville Rd., Suite 300 Tallahassee, FL 32312 850-877-5609	Petitioner
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Attests that

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has successfully participated in the
Society's mandatory Recreditation Program
and has complied with its continuing education requirements,
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PROFESSIONAL ENGINEER

GERALD C HARTMAN

EXPIRES: **11/30/2015**

Manuel Flores
MANUEL FLORES
ACTING SECRETARY

Jay Stewart
JAY STEWART
DIRECTOR

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**American Academy of Environmental Engineers Certification Board of
American Academy of Environmental Engineers and Scientists**

Certifies That

Gerald C. Hartman

Has maintained the requirements for

Board Certified Environmental Engineer

in the specialty(ies) of

Water Supply and Wastewater

This certification is valid through **December 31, 2014.**

Certification Number: **88-10034**