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May 17, 2000

DEPARTMENT OF
ENVIRONMENTAL PROTECTION
MAY 18 2000
SITING COORDINATION

VIA U.S. MAIL

Hamilton S. Oven, Jr., P.E.
Florida Department of
Environmental Protection
Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Re: Wheelabrator v. Broward County Tax Assessment

Dear Mr. Oven:

At your deposition on last Thursday you testified that you would be willing to update your April 9, 1993 certification regarding the pollution control equipment located in our client's two facilities, but that no request had been made by either the Property Appraiser or our client. You also testified that such a review and the issuance of the opinion would take approximately one week.

We formally request that you update the April 9, 1993 certification required by Section 193.621, Florida Statutes utilizing the current information you have gathered over the years in your files.

Enclosed please find the report analyzing the cost of pollution control equipment prepared by Thomas Fitzpatrick, P.E. for your convenience. We will be happy to supply you with any other documents you believe are necessary to make your determination.

We thank you in advance for your cooperation.

Very truly yours,

BROAD AND CASSEL

Gary M. Carman

GMC:mj
Enclosure

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ANALYSIS OF

THE COST OF

POLLUTION CONTROL EQUIPMENT

FOR THE BROWARD COUNTY

RESOURCE RECOVERY FACILITIES

SFT PROJECT NO. 9757

JANUARY 1998

SFT, Inc.
6629 West Central Avenue
Toledo, Ohio 43617
(419) 843-8200

SFT

SFT, Inc.
6629 W. Central Aven.
Toledo, Ohio 43617
(419) 843-8200
FAX (419) 843-8020

January 28, 1998

Wheelabrator Technologies, Inc.
4 Liberty lane
Hampton, New Hampshire 03842

Attention: Mr. Mark P. Hepp
Vice President
Engineering and Construction

Subject: Broward County Resource Recovery Facilities
Pollution Control Systems and Equipment
SFT Project No. 9757

Gentlemen:

SFT has performed an analysis of the cost of pollution control equipment for both the North and South Broward County Resource Recovery Facilities. This analysis is based on the breakdown of original costs provided by Wheelabrator Technologies, Inc. (Wheelabrator), a review of the piping and instrumentation drawings for these facilities, site visits, a review of the applicable Florida statutes which define pollution control facilities, and my own knowledge of facilities of this type.

The analysis is presented in the following three (3) tables:

- Table No. 1: Methodology Used to Allocate Original Cost to Pollution Control and Non Pollution Control Categories
- Table No. 2: South Broward Facility - Allocation of Original Cost Between Pollution Control and Non Pollution Control
- Table No. 3: North Broward Facility - Allocation of Original Cost between Pollution Control and Non Pollution Control

In order to provide a complete package, I have also included in Appendix No. 1 a copy of the July 22, 1997 letter from Babcock & Wilcox. This letter provides a breakdown of the installed cost of the boilers. Copies of Valuation Engineers Segregation Studies for the South and North Facilities are included in Appendices Nos. 2 and 3, respectively.

The essential results of the study are as follows:

FACILITY	SOUTH BROWARD	NORTH BROWARD
Original Cost allocated to pollution control	$ 96,335,862 (48.27%)	$91,213,987 (48.85%)
Original cost allocated to non pollution control	$103,256,138 (51.73%)	$95,524,013 (51.15%)
Total Original Cost	$199,592,000 (100.00%)	$186,738,000 (100.00%)

Please review the attached and advise if additional information is required.

THOMAS J. FITZPATRICK
CERTIFICATE
0044846
STATE OF
FLORIDA
REGISTERED ENGINEER

Very truly yours,

Tom Fitzpatrick

Tom Fitzpatrick, P.E.
Project Manager

TF/012798PL1.WPD
Attach.

cc: Mr. David Freedman - Shapo, Freedman & Fletcher, P.A.

TABLE NO. 1

BROWARD COUNTY RESOURCE RECOVERY FACILITIES METHODOLOGY USED TO ALLOCATE ORIGINAL COSTS TO POLLUTION CONTROL AND NON POLLUTION CONTROL CATEGORIES.

ITEM NO.	DESCRIPTION	ALLOCATION METHOD
1	Earthwork and site improvements	This work includes excavation, backfill, landscaping, fencing and other items associated with preparing the site for foundations and finishing the site. The costs of the storm water drainage culvert and wetland mitigation are allocated to pollution control. In order to mitigate its impact on the groundwater table, the facility was constructed with the basement located at grade. This required that the trash tipping floor be elevated thereby requiring the construction of an access ramp. The cost of the access ramp is allocated to pollution control because it is part of the design used to mitigate the plant's impact upon groundwater.
2	Administration Building	None of the cost of this item is allocated to pollution control.
3	Pump House	None of the cost of this item is allocated to pollution control.
4	Water tanks and pumps	None of the cost of this item is allocated to pollution control.
5	City water, sewer, and process piping	The cost of the sanitary sewer system including the lift station is allocated to pollution control.
6	Truck scales and scale house	None of the cost of this item is allocated to pollution control.
7	Trash tipping enclosure	The trash tipping floor is fully enclosed from the outside and under negative pressure. This design prevents any storm water runoff from being created and minimizes the amount of fugitive dust and odors being emitted. The entire cost of the trash tipping enclosure is allocated to pollution control.
8	Concrete refuse pit	The concrete refuse pit provides storage space for the refuse prior to burning. This refuse pit isolates the refuse from the elements, prevents the creation of storm water runoff, and prevents any leachate from being discharged. The entire cost of the concrete refuse pit is allocated to pollution control.
9	Refuse pit enclosure	The refuse pit is fully enclosed from the outside and under negative pressure. The design prevents any storm water runoff from being created and minimizes the amount of fugitive dust and odors being emitted. The entire cost of the refuse pit enclosure is allocated to pollution control.
10	Refuse crane	None of the cost of this item is allocated to pollution control.
11	Refuse area process electrical	None of the cost of this item is allocated to pollution control.

ITEM NO.	DESCRIPTION	ALLOCATION METHOD
12	Boilers and grates	The cost of the furnace, natural gas burners, and steam coil air heaters is allocated to pollution control. The furnace design is used to comply with emission limits for NOX and VOC. The natural gas burners and steam coil air heaters are used to maintain the furnace temperature of 1,800 F required by the PSD permit. A furnace temperature of 1,800 F minimizes dioxin emissions. The remaining boiler related equipment is allocated to non pollution control. From this, a factor named BLRSUB is calculated and used to allocate the following items which support the construction and operation of all boiler equipment: auxiliary structures and enclosures, auxiliary equipment, process piping, controls, instrumentation, and process electrical.
13	Air cooled condenser/cooling tower	The South Broward facility uses an air cooled condenser to condense steam discharged by the steam turbine-generator. The North Broward facility utilizes the more traditional design of a cooling tower and water cooled condenser. The air cooled condenser system cost $10,492,000 versus $3,250,000 for the cooling tower/water cooled condenser system. The cooling tower/water cooled condenser design results in a discharge of water vapor to the atmosphere and requires that water be added to the system to make up for this discharge. The South Broward facility was required to use an air cooled condenser in order to eliminate both the water vapor discharge to the atmosphere and the need for a make up water supply. None of the cost of the North's cooling tower/water cooled condenser is allocated to pollution control. $7,242,000 of the South's air cooled condenser system is allocated to pollution control. This $7,242,000 represents the difference in cost between the South's air cooled condenser and the North's cooling tower/water cooled condenser.
14	Turbine-generator system	None of the cost of this item is allocated to pollution control
15	Spray Dry Absorber (SDA)	This item is the cost of purchasing equipment for the spray dry absorber (SDA). The SDA is used to reduce the emissions of SO_2 into the atmosphere. 100% of the cost of SDA equipment is allocated to pollution control.
16	Fly ash and fabric filter equipment	This item represents the cost of the fabric filter used to collect particulate emissions downstream of the SDA.100% of the cost of SDA equipment is allocated to pollution control.
17	Induced draft fan motors	The induced draft fan motors provide the horsepower necessary to convey the flue gases through the SDA, fabric filter, and stack. 100% of the cost of the induced draft fan motors is allocated to pollution control.
18	SDA and fabric filter structures	This item is the cost of the structures which physically support the SDA and fabric filter. This item is an essential part of the air pollution control system The entire cost of SDA and fabric filter structures is allocated to pollution control.
19	Emission stack	The stack is an integral part of the air pollution control system and allows for proper dispersion of emissions into the atmosphere in order to maintain compliance with all ambient air quality standards. 100% of the cost of the emission stack is allocated to pollution control.

ITEM NO.	DESCRIPTION	ALLOCATION METHOD
20	Continuous emission monitoring system (CEMS)	The emissions data from the CEMS provides operators with feedback on the performance of the SDA and fabric filter. This information is critical to maintaining proper operation of the air pollution control system. 100% of the cost of the emission stack is allocated to pollution control.
21	SDA and fabric filter equipment installation	This item represents the cost of installing the equipment associated with the SDA and fabric filter. The entire cost of this item is allocated to pollution control.
22	SDA controls and installation	This item is an integral part of the plant's air pollution control system. The entire cost of this item is allocated to pollution control.
23	SDA process piping	This item is an integral part of the plant's air pollution control system. The entire cost of this item is allocated to pollution control.
24	SDA process electrical	This item is an integral part of the plant's air pollution control system. The entire cost of this item is allocated to pollution control.
25	SDA, FF, and stack foundations	This item is an integral part of the plant's air pollution control system. The entire cost of this item is allocated to pollution control
26	Bottom ash and ash conditioning equipment	This system includes equipment to convey, collect, store, condition, and discharge solids from the bottom ash hoppers. 100% of the cost of this system is allocated to pollution control.
27	Bulldozer	None of the cost of this item is allocated to pollution control
28	Safety equipment	None of the cost of this item is allocated to pollution control
29	Mobile equipment	None of the cost of this item is allocated to pollution control
30	Office furniture and equipment	None of the cost of this item is allocated to pollution control
	Subtotal of Items 1 - 30	A factor named SUBTOTAL is calculated based on the total of Items 1 through 30.
31	Miscellaneous items	This category includes all miscellaneous equipment, systems and structures which cannot be directly assigned to either pollution control or non pollution control. This equipment supports both pollution control and non pollution control systems and is therefore allocated on the basis of the factor SUBTOTAL.
	Total	The total of Items 1 through 31

TABL 2
SOUTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
1	EARTHWORK AND SITE IMPROVEMENTS				
	DRAINAGE CULVERT	192,037	192,037	0	NOTE (1)
	WETLANDS MITIGATION	1,675,038	1,675,038	0	NOTE (1)
	ACCESS RAMP	1,642,230	1,642,230	0	NOTE (1)
	OTHER	11,157,695	0	11,157,695	
	TOTAL EARTHWORK AND SITE IMPROVEMENTS	14,667,000	3,509,305	11,157,695	
2	ADMINISTRATION BUILDING	526,000	0	526,000	
3	PUMPHOUSE	247,000	0	247,000	
4	WATER TANKS AND PUMPS	450,000	0	450,000	
5	CITY WATER, SEWER & PROCESS PIPING	1,631,000	360,106	1,270,894	SANITARY SEWERS, MANHOLES AND LIFT STATION ALLOCATED TO POLLUTION CONTROL: NOTE (1)
6	TRUCK SCALES & SCALE HOUSE	260,000	0	260,000	
7	TRASH TIPPING ENCLOSURE	2,554,000	2,554,000	0	
8	CONCRETE REFUSE PIT	4,017,000	4,017,000	0	
9	REFUSE PIT ENCLOSURE	7,936,000	7,936,000	0	
10	REFUSE CRANE	2,756,000	0	2,756,000	
11	REFUSE AREA PROCESS ELECTRICAL	760,000	0	760,000	
12	BOILERS AND GRATES				
	FURNACES	19,499,920	19,499,920	0	
	SUPERHEATERS	9,306,780	0	9,306,780	
	GENERATING BANKS	6,647,700	0	6,647,700	
	ECONOMIZERS	2,659,080	0	2,659,080	
	STEAM COIL AIR HEATERS	300,204	300,204	0	COST ESTIMATED BY SFT
	NATURAL GAS BURNERS	360,000	360,000	0	COST ESTIMATED BY SFT
	MISC. EQUIPMENT	5,544,316	0	5,544,316	
	VON ROLL GRATES & RAM FEED	12,637,000	0	12,637,000	
	BOILER & GRATES SUBTOTAL	58,955,000	20,160,124	36,794,876	
	FACTOR BLRSUB	100.00%	35.40%	64.60%	
	BOILER AUXILIARY STRUCTURES & ENCLOSURES	14,637,000	5,180,998	9,456,002	FACTOR BLRSUB
	BOILER AUXILIARY EQUIPMENT	5,566,000	1,970,174	3,595,826	FACTOR BLRSUB
	BOILER PROCESS PIPING	5,751,000	2,035,658	3,715,342	FACTOR BLRSUB
	BOILER CONTROLS & INSTRUMENTATION	2,993,000	1,059,420	1,933,580	FACTOR BLRSUB
	BOILER PROCESS ELECTRICAL	3,510,000	1,242,420	2,267,580	FACTOR BLRSUB
	BOILER TOTAL	89,412,000	31,648,793	57,763,207	

NOTE(1): BREAKOUT COSTS FOR THESE ITEMS WERE OBTAINED FROM VALUATION ENGINEERING REPORT OF APRIL 5, 1993

TABL_ ... 2
SOUTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
13	AIR COOLED CONDENSER	10,492,000	7,242,000	3,250,000	POLLUTION CONTROL COST IS THE DIFFERENCE IN COST BETWEEN AN AIR COOLED CONDENSER SYSTEM AND A COOLING TOWER SYSTEM
14	TURBINE GENERATOR SYSTEM				
	TURBINE GENERATOR EQUIPMENT	10,679,000	0	10,679,000	
	T/G & CONDENSER AUX. EQUIPMENT	686,000	0	686,000	
	T/G STRUCTURES & ENCLOSURES	1,661,000	0	1,661,000	
	T/G CONTROLS & INSTRUMENTATION	399,000	0	399,000	
	T/G PROCESS PIPING	1,370,000	0	1,370,000	
	T/G PROCESS ELECTRICAL	5,063,000	0	5,063,000	
	T/G TOTAL	19,858,000	0	19,858,000	
15	SPRAY DRY ABSORBERS (SDA)	18,347,000	18,347,000	0	
16	FLYASH & FABRIC FILTER EQUIPMENT	1,627,000	1,627,000	0	
17	INDUCED DRAFT FAN MOTORS	426,000	426,000	0	
18	SDA & FABRIC FILTER STRUCTURES	722,000	722,000	0	
19	EMISSION STACK	1,701,000	1,701,000	0	
20	CEMS	1,040,000	1,040,000	0	
21	SDA & FABRIC FILTER EQUIPMENT INSTALLATION	5,407,000	5,407,000	0	
22	SDA CONTROLS & INSTRUMENTATION	288,000	288,000	0	
23	SDA PROCESS PIPING	773,000	773,000	0	
24	SDA PROCESS ELECTRICAL	1,030,000	1,030,000	0	
25	SDA, FF & STACK FOUNDATIONS	2,008,000	2,008,000	0	
26	BOTTOM ASH & ASH CONDITIONING EQUIPMENT	2,196,000	2,196,000	0	
27	BULLDOZER	138,000	0	138,000	
28	SAFETY EQUIPMENT	73,000	0	73,000	
29	MOBILE EQUIPMENT	681,000	0	681,000	
30	OFFICE FURNITURE & EQUIPMENT	310,000	0	310,000	
	SUBTOTAL OF ITEMS 1 THROUGH 30	192,333,000	92,832,204	99,500,796	
	FACTOR SUBTOTAL	100.00%	48.27%	51.73%	

TABLE NO. 2
SOUTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
31	MISCELLANEOUS ITEMS				
	MISCELLANEOUS STRUCTURAL MODIFICATIONS	838,000	404,472	433,528	FACTOR SUBTOTAL
	MISCELLANEOUS EQUIPMENT FOUNDATIONS	1,942,000	937,333	1,004,667	FACTOR SUBTOTAL
	MISC. EQUIPMENT & PROCESS PIPING	948,000	457,565	490,435	FACTOR SUBTOTAL
	MISC. ELECTRICAL & INSTRUMENTATION	987,000	476,389	510,611	FACTOR SUBTOTAL
	MAINTENANCE BUILDING	594,000	286,702	307,298	FACTOR SUBTOTAL
	MAINTENANCE EQUIPMENT	264,000	127,423	136,577	FACTOR SUBTOTAL
	E&I/MACHINE SHOP EQUIPMENT	170,000	82,053	87,947	FACTOR SUBTOTAL
	OPERATING SUPPLY INVENTORY	94,000	45,370	48,630	FACTOR SUBTOTAL
	LABORATORY EQUIPMENT	19,000	9,171	9,829	FACTOR SUBTOTAL
	SPARE PARTS	1,403,000	677,178	725,822	FACTOR SUBTOTAL
	MISCELLANEOUS TOTAL	7,259,000	3,503,658	3,755,342	
	TOTAL ORIGINAL COST ITEMS 1 THROUGH 37	199,592,000	96,335,862	103,256,138	
	FACTOR ORGCOST	100.00%	48.27%	51.73%	

TABL 3
NORTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
1	EARTHWORK AND SITE IMPROVEMENTS				
	DRAINAGE CULVERT	158,757	158,757	0	NOTE (1)
	MEHTANE VENTILATION SYSTEM	124,303	124,303	0	NOTE (1)
	DETENTION POND LINER	327,234	327,234	0	NOTE (1)
	ACCESS RAMP	1,482,833	1,482,833	0	NOTE (1)
	OTHER	6,186,873	0	6,186,873	
	TOTAL EARTHWORK AND SITE IMPROVEMENTS	8,280,000	2,093,127	6,186,873	
2	ADMINISTRATION BUILDING	694,000	0	694,000	
3	PUMPHOUSE	53,000	0	53,000	
4	WATER TANKS AND PUMPS	437,000	0	437,000	
5	CITY WATER, SEWER & PROCESS PIPING	949,000	188,827	760,173	SANITARY SEWERS, MANHOLES AND LIFT STATION ALLOCATED TO POLLUTION CONTROL
6	TRUCK SCALES & SCALE HOUSE	241,000	0	241,000	
7	TRASH TIPPING ENCLOSURE	2,511,000	2,511,000	0	
8	CONCRETE REFUSE PIT	5,572,000	5,572,000	0	
9	REFUSE PIT ENCLOSURE	7,837,000	7,837,000	0	
10	REFUSE CRANE	2,910,000	0	2,910,000	
11	REFUSE AREA PROCESS ELECTRICAL	816,000	0	816,000	
12	BOILERS AND GRATES				
	FURNACES	19,411,040	19,411,040	0	
	SUPERHEATERS	9,264,360	0	9,264,360	
	GENERATING BANKS	6,617,400	0	6,617,400	
	ECONOMIZERS	2,646,960	0	2,646,960	
	STEAM COIL AIR HEATERS	301,490	301,490	0	COST ESTIMATED BY SFT
	NATURAL GAS BURNERS	360,000	360,000	0	COST ESTIMATED BY SFT
	MISC. EQUIPMENT	5,514,751	0	5,514,751	
	VON ROLL GRATES & RAM FEED	11,311,000	0	11,311,000	
	BOILER & GRATES SUBTOTAL	55,427,000	20,072,530	35,354,471	
	FACTOR BLRSUB	100.00%	36.21%	63.79%	
	BOILER AUXILIARY STRUCTURES & ENCLOSURES	14,986,000	5,427,083	9,558,917	FACTOR BLRSUB
	BOILER AUXILIARY EQUIPMENT	5,480,000	1,984,547	3,495,453	FACTOR BLRSUB
	BOILER PROCESS PIPING	4,498,000	1,628,922	2,869,078	FACTOR BLRSUB
	BOILER CONTROLS & INSTRUMENTATION	2,791,000	1,010,743	1,780,257	FACTOR BLRSUB
	BOILER PROCESS ELECTRICAL	3,434,000	1,243,601	2,190,399	FACTOR BLRSUB
	BOILER TOTAL	86,616,000	31,367,424	55,248,576	

NOTE(1): BREAKOUT COSTS FOR THESE ITEMS WERE OBTAINED FROM VALUATION ENGINEERING REPORT OF APRIL 5, 1993

ABLE ... 3
NORTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
13	CONDENSER AND COOLING TOWER	3,250,000	0	3,250,000	
14	TURBINE GENERATOR SYSTEM				
	TURBINE GENERATOR EQUIPMENT	10,870,000	0	10,870,000	
	T/G & CONDENSER AUX. EQUIPMENT	572,000	0	572,000	
	T/G STRUCTURES & ENCLOSURES	1,617,000	0	1,617,000	
	T/G CONTROLS & INSTRUMENTATION	751,000	0	751,000	
	T/G PROCESS PIPING	1,870,000	0	1,870,000	
	T/G PROCESS ELECTRICAL	4,475,000	0	4,475,000	
	T/G TOTAL	20,155,000	0	20,155,000	
15	SPRAY DRY ABSORBERS (SDA)	17,248,000	17,248,000	0	
16	FLYASH & FABRIC FILTER EQUIPMENT	1,548,000	1,548,000	0	
17	INDUCED DRAFT FAN MOTORS	452,000	452,000	0	
18	SDA & FABRIC FILTER STRUCTURES	786,000	786,000	0	
19	EMISSION STACK	1,721,000	1,721,000	0	
20	CEMS	1,006,000	1,006,000	0	
21	SDA & FABRIC FILTER EQUIPMENT INSTALLATION	6,125,000	6,125,000	0	
22	SDA CONTROLS & INSTRUMENTATION	187,000	187,000	0	
23	SDA PROCESS PIPING	715,000	715,000	0	
24	SDA PROCESS ELECTRICAL	1,131,000	1,131,000	0	
25	SDA, FF & STACK FOUNDATIONS	2,340,000	2,340,000	0	
26	BOTTOM ASH & ASH CONDITIONING EQUIPMENT	2,159,000	2,159,000	0	
27	TERTIARY WATER PLANT	2,443,000	2,443,000	0	
28	SAFETY EQUIPMENT	88,000	0	88,000	
29	MOBILE EQUIPMENT	385,000	0	385,000	
30	OFFICE FURNITURE & EQUIPMENT	337,000	0	337,000	
	SUBTOTAL OF ITEMS 1 THROUGH 30	178,992,000	87,430,378	91,561,622	
	FACTOR SUBTOTAL	100.00%	48.85%	51.15%	

TABLE NO. 3
NORTH BROWARD FACILITY

ALLOCATION OF ORIGINAL COST BETWEEN
POLLUTION CONTROL AND NON POLLUTION CONTROL

ITEM NO.	DESCRIPTION	TOTAL COST	POLLUTION CONTROL COST	NON POLLUTION CONTROL COST	ALLOCATION NOTES
31	MISCELLANEOUS ITEMS				
	MISCELLANEOUS STRUCTURAL MODIFICATIONS	756,000	369,276	386,724	FACTOR SUBTOTAL
	MISCELLANEOUS EQUIPMENT FOUNDATIONS	1,896,000	926,120	969,880	FACTOR SUBTOTAL
	MISC. EQUIPMENT & PROCESS PIPING	1,033,000	504,579	528,421	FACTOR SUBTOTAL
	MISC. ELECTRICAL & INSTRUMENTATION	1,425,000	696,055	728,945	FACTOR SUBTOTAL
	MAINTENANCE BUILDING	614,000	299,914	314,086	FACTOR SUBTOTAL
	MAINTENANCE EQUIPMENT	220,000	107,461	112,539	FACTOR SUBTOTAL
	E&I/MACHINE SHOP EQUIPMENT	125,000	61,057	63,943	FACTOR SUBTOTAL
	OPERATING SUPPLY INVENTORY	3,000	1,465	1,535	FACTOR SUBTOTAL
	LABORATORY EQUIPMENT	20,000	9,769	10,231	FACTOR SUBTOTAL
	SPARE PARTS	1,654,000	807,912	846,088	FACTOR SUBTOTAL
	MISCELLANEOUS TOTAL	7,746,000	3,783,609	3,962,391	
	TOTAL ORIGINAL COST ITEMS 1 THROUGH 37	186,738,000	91,213,987	95,524,013	
	FACTOR ORGCOST	100.00%	48.85%	51.15%	

APPENDIX NO. 1

BABCOCK & WILCOX LETTER DATED JULY 22, 1997

Babcock & Wilcox
a McDermott company

Power Generation Gro
20 S. Van Buren Avenue
P.O. Box 351
Barberton, OH 44203-(
(330) 753-4511

July 22, 1997

Wheelabrator Environmental Systems
Liberty Lane
Hampton, New Hampshire 03842

Attention: Mr. Mark P. Hepp

Dear Mark:

In response to your letter to Bob Leckonby dated June 12, 1997, I have reviewed our files on the Broward County project and have compiled the information you requested.

The following information pertains to one 750 TPD boiler for Broward County.

	Approx. % of Total Cost	Dry Weight
Water-cooled Furnace	44%	529 tons
Superheater	21%	96 tons
Generating Bank	15%	214 tons
Economizer	6%	112 tons
Misc. Equipment - Fans, Deasher	14%	99 tons
Total	100%	1,050 tons

Please give me a call if you have any questions or comments.

Sincerely,

James S. Gittinger
Manager - Global Marketing
Fluidized Bed & Refuse Technologies

cc: R.S. Leckonby

APPENDIX NO. 2

VALUATION ENGINEERS
SEGREGATION STUDY
SOUTH BROWARD FACILITY

INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

VALUATION ENGINEER

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April 5, 1993

Mr. Vaughn Hooks
Vice President - Taxes
WMX Technology & Services, Inc.
3003 Butterfield Road
Oak Brook, IL 60521

RE: Wheelabrator South Broward Inc.
Refuse-to-Energy Facility
Investment Tax Credit Study

Dear Mr. Hooks:

In accordance with your request, we have made an investigation and analysis of the construction and equipment expenditures made by Wheelabrator Technologies associated with the new Wheelabrator South Broward Inc. Refuse-to-Energy facility located in Ft. Lauderdale, Florida. The primary purpose for this study was to identify Internal Revenue Code Section 38 property, eligible for an investment tax credit.

Our services included an inspection of the property, an analysis of the construction drawings and cost records, and meetings with Wheelabrator Technologies' engineers regarding the function and nature of installation of all components of the Refuse-to-Energy facility.

Based upon this study, we recommend that the investment tax credit be claimed in accordance with the conclusions presented in the body of this report. The following is a summary of our findings:

Section 38/1245 Property	$ 222,366,826
Section 1250 Property	18,565,006
Total Depreciable Cost	$ 240,931,832

A detailed presentation delineating the methodology employed and the conclusions reached in this study is contained in the report that follows.

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Our services have been confined to a property classification and construction cost segregation study. We have not investigated the title to the property nor the possible existence or effect of liens, mortgages or assessments.

This study was performed by the use of methods and procedures conforming to ethical standards and practices. Valuation Engineers has no financial interest in the property, and our fee for these services was not contingent upon the recommendations or conclusions presented herein.

Very truly yours,

Stewart M. Swenson

Stewart M. Swenson
Director of Appraisal Services

SMS/akm

INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

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INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

PURPOSE OF STUDY

Our services focused on the construction and equipment expenditures made by Wheelabrator Technologies Inc. associated with the new Wheelabrator South Broward Inc. Refuse-to-Energy facility located in Ft. Lauderdale, Florida.

The purpose of our investigation and analysis was to identify those tangible components of property and their respective costs which, in our opinion, under the provisions of the Internal Revenue Code, are considered to be Section 1245 and Section 38 property. For purposes of this study, the definition of Section 1245 property is the same as Section 38 property.

Exhibit I., the ASSET SUMMARY schedule of this report, summarizes the results of our analysis. It shows the total cost of each asset and indicates those assets which are considered to be Section 38/1245 property and Section 1250 property.

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SECTION 38 PROPERTY

Property described in this report as Section 38 property basically includes all tangible property, except buildings or their structural components, meeting certain tests of function, life and date of acquisition. The definition of Section 38 property is contained within Section 48 (a)(1) of the Internal Revenue Code, which states as follows:

IN GENERAL--Except as provided in this subsection, the term "section 38 property" means--

(A) tangible personal property (other than an air conditioning or heating unit), or

(B) other tangible property (not including a building and its structural components) but only if such property--

(i) is used as an integral part of manufacturing, production, or extraction or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or

(ii) constitutes a research facility used in connection with any of the activities referred to in clause (i), or

(iii) constitutes a facility used in connection with any of the activities referred to in clause (i), for the bulk storage of fungible commodities (including commodities in a liquid or gaseous state), or

(C) elevators and escalators, but only if--

(i) the construction, reconstruction, or erection of the elevator or escalator is completed by the taxpayer after June 30, 1963 or

(ii) the elevator or escalator is acquired after June 30, 1963, and the original use of such elevator or escalator commences with the taxpayer and commences after such date, or

(D) single purpose agricultural or horticultural structures, or

(E) in the case of a qualified rehabilitated building, that portion of the basis which is attributable to qualified rehabilitation expenditures (within the meaning of subsection (g)).

(F) in the case of qualified timber property (within the meaning of section 194(c)(1)), that portion of the basis of such property constituting the amortizable basis acquired during the taxable year (other than that portion of such amortizable basis attributable to property which otherwise qualifies as section 38 property) and taken into account under section 194 (after the application of section 194(b)(1)), or

(G) a storage facility (not including a building and its structural components) used in connection with the distribution of petroleum or any primary product of petroleum.

Such term includes only property to which section 168 applies without regard to any useful life and any other property with respect to which depreciation (or amortization in lieu of depreciation) is allowable and having a useful life (determined as of the time such property is placed in service) of 3 years or more. The preceding sentence shall not apply to property described in subparagraph (F) and, for purposes of this subpart, the useful life of such property shall be treated as its normal growing period.

Property may qualify as Section 38 property under any one of the subparagraphs of Section 48 (a)(1), or may qualify under two or more of these subparagraphs. The eligibility of Section 38 property is not intended to be defined narrowly nor necessarily be defined by state statute or case law. Assets may constitute tangible personal property under Section 38, but be classified as fixtures, and therefore real property, under local law.

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METHODOLOGY OF STUDY

Our investigation and analysis of the Wheelabrator South Broward Inc. Refuse-to-Energy facility included the following procedures:

- An analysis of all construction documents including drawings, specifications, applications for payment, and contract change orders.
- Meetings with Wheelabrator Technologies' engineers to determine the function and nature of installation of all components of the facility.
- An inspection of the facility to verify the final installation of all Section 38 property components.

Our methodology follows professional engineering and cost estimating procedures. From our inspection of the facility and an analysis of the construction drawings, we developed a list of assets which in our opinion meet the criteria of the definition of Section 38 property. These assets were defined based upon consideration of tangibility, function, and the nature of installation.

The cost build up of each asset was determined by developing engineering quantity take-offs for construction labor and material amounts from the analysis of the construction drawings and specifications. Invoices and change orders which provide unit costs directly for individual assets or take-offs were matched accordingly. Contract amounts which apply to multiple assets were allocated based upon professional construction cost estimating procedures in relation to the quantity take-offs and unit prices obtained from construction industry cost sources, such as MEANS, Building Construction Cost Data. The contract reference cost source for each take-off of each asset is listed in EXHIBIT II., the ASSET DETAIL listings of this report.

The total depreciable cost analyzed in this study was $240,931,832. Of this amount $202,622,708 was identified as expenditures directly related to identifiable tangible units of property. The balance of $38,309,124 was project indirect costs, including construction management costs, startup costs, training costs, construction interest, insurance costs and legal fees. The sources and amounts of all project costs are listed on page 6 of this report.

Indirect costs were allocated to the direct cost of each asset in order to obtain the total cost for each asset listed in Exhibit I., the ASSET SUMMARY schedule. The allocation of indirect costs were proportionate to the amount of each asset's direct cost for both Section 38/1245 property and Section 1250 property.

TOTAL CAPITALIZED COST

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

DESCRIPTION	TOTAL COST ($)	DIRECT COST ($)	INDIRECT COST ($)
RUST INTERNATIONAL CONTRACT	196,440,253	196,440,253	
CONSTRUCTION INTEREST	22,823,053		22,823,053
BULLDOZER	138,012	138,012	
INTERCONNECT	3,084,145	3,084,145	
ENGINEERING COSTS	44,622		44,622
BROWARD REIMBURSABLES	1,738,097		1,738,097
INSURANCE CLAIM - BOILER NO. 1	513,855	513,855	
CONSTRUCTION MANAGEMENT	2,236,702		2,236,702
VON ROLL ROYALTY	447,404	447,404	
INSURANCE	1,088,606		1,088,606
LEGAL FEES	2,863,519		2,863,519
MAINTENANCE EQUIPMENT	263,537	263,537	
ARCHITECTURAL SERVICES	35,345		35,345
E&I MACHINE SHOP EQUIPMENT	169,943	169,943	
SAFETY EQUIPMENT	73,288	73,288	
LUBRICANTS	25,610		25,610
OPERATING SUPPLY INVENTORY	94,070		94,070
MOBILE EQUIPMENT	681,223	681,223	
LABORATORY EQUIPMENT	19,465	19,465	
OFFICE FURNITURE & EQUIPMENT	310,028	310,028	
TRAINING COSTS	1,760,404		1,760,404
START-UP COSTS	610,723		610,723
LANDSCAPING	481,555	481,555	
PERMITS & TESTING	752,668		752,668
SALES TAX	727,407		727,407
ENVIRONMENTAL TESTING	180,002		180,002
OTHER FEES	2,176,296		2,176,296
OTHER COSTS	1,152,000		1,152,000
TOTAL DEPRECIABLE COST ($)	240,931,832	202,622,708	38,309,124

DESCRIPTION OF FACILITY

The Wheelabrator South Broward Inc. Refuse-to-Energy facility is located at 4400 South State Road 7 in Ft. Lauderdale, Florida. The facility is designed to process 2250 tons of refuse per day and generate 67.5 megawatts of electrical power. It is a mass burn type facility with three waterwall type boiler systems and one steam turbine generator.

The operation of the facility begins with trash being trucked to the facility. Trucks are weighed as they enter the plant site before proceeding to drive into the refuse tipping enclosure and depositing the trash into the refuse pit. Overhead cranes are used to mix the refuse and transfer it from the refuse pit up to the boiler charging platform and into the feed hoppers. Hydraulic rams push the refuse from the bottom of the feed hoppers onto the boiler stoker grates.

The boiler stoker grates are the Von Roll reciprocating type. The reciprocating action of the grates moves the refuse through the combustion zones ensuring that all combustible materials are completely burned. The remaining noncombustible materials and ash then fall off the end of the grate into the clinker chute and onto the bottom ash conveyor. Superheated steam from each boiler is supplied to the turbine generator through a common manifold and electrical power is produced. An air-cooled condenser system is used to condense the steam for recirculation back to the boiler.

Air pollution control equipment includes three spray dryer absorber systems with fabric filters to process the combustion gases of each boiler. The processed gases are then emitted via induced draft fans and a stack. Flyash residue from the pollution control system is conveyed back to the boiler bottom ash conveyor and into the ash conditioning enclosure.

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CONCLUSION

The conclusions of this study are presented in Exhibit I., the ASSET SUMMARY schedule, and are summarized as follows:

Section 38/1245 Property	$ 222,366,826
Section 1250 Property	18,565,006
Total Depreciable Cost	$ 240,931,832

It is our opinion that the conclusions set forth in this report have given consideration to all available facts pertaining to the construction of the new Wheelabrator South Broward Inc. Refuse-to-Energy facility. The results of our investigation and analysis are detailed in the Exhibits that follow:

EXHIBIT I. ASSET SUMMARY Schedule

EXHIBIT II. ASSET DETAIL Listings

EXHIBIT I.

ASSET SUMMARY

ASSET SUMMARY

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	DESCRIPTION	DIRECT COST ($)	INDIRECT COST ($)	TOTAL COST ($)	SEC 1250 COST ($)	SEC 38/1245 COST ($)
101	SITE IMPROVEMENTS	11,098,936	2,098,434	13,197,370	13,197,370	
102	SITE UTILITIES	2,265,128	428,259	2,693,387	2,693,387	
103	PUMP HOUSE	46,570	8,805	55,375	55,375	
104	ADMINISTRATION BUILDING	534,376	101,032	635,408	635,408	
105	PLANT LOCKER ROOMS & OFFICES	1,064,770	201,312	1,266,082	1,266,082	
106	MAINTENANCE BUILDING	603,317	114,067	717,384	717,384	
201	TRUCK ACCESS PAVEMENTS	3,086,080	583,474	3,669,554		3,669,554
202	TRUCK SCALE FACILITIES	458,948	86,772	545,720		545,720
203	REFUSE TIPPING ENCLOSURE	3,576,385	676,174	4,252,559		4,252,559
204	REFUSE PIT	4,059,384	767,493	4,826,877		4,826,877
205	REFUSE PIT ENCLOSURE	6,468,308	1,222,939	7,691,247		7,691,247
206	BOILER EQUIPMENT ENCLOSURE	11,802,375	2,231,431	14,033,806		14,033,806
207	ASH CONDITIONING ENCLOSURE	399,680	75,566	475,246		475,246
208	ASH LOAD-OUT EQUIPMENT ENCL.	588,973	111,355	700,328		700,328
209	TURBINE GENERATOR ENCLOSURE	851,706	161,029	1,012,735		1,012,735
210	ELECTRIC SWITCHGEAR ENCLOSURE	419,109	79,239	498,348		498,348
211	MOTOR CONTROL EQUIPMENT ENCL.	157,154	29,712	186,866		186,866
212	EQUIPMENT FOUNDATIONS & STRL.	4,213,711	796,671	5,010,382		5,010,382
213	REFUSE HANDLING CRANES	2,786,370	526,809	3,313,179		3,313,179
214	BOILER EQUIPMENT	50,252,738	9,501,099	59,753,837		59,753,837
215	ASH HANDLING EQUIPMENT	3,521,272	665,754	4,187,026		4,187,026
216	AIR POLLUTION CONTROL EQUIP.	26,325,717	4,977,306	31,303,023		31,303,023
217	EMISSIONS STACK	1,720,888	325,362	2,046,250		2,046,250
218	STOKER/GRATES EQUIPMENT	13,224,741	2,500,353	15,725,094		15,725,094
219	MISCELLANEOUS EQUIPMENT	2,836,988	536,379	3,373,367		3,373,367
220	PROCESS INSTRUMENTATION	4,012,518	758,632	4,771,150		4,771,150
221	PROCESS PIPING & VENTILATION	9,887,002	1,869,299	11,756,301		11,756,301
222	PROCESS ELEC. POWER WIRING	9,268,006	1,752,267	11,020,273		11,020,273
223	AIR-COOLED CONDENSER EQUIP.	10,970,837	2,074,215	13,045,052		13,045,052
224	TURBINE GENERATOR EQUIPMENT	11,116,923	2,101,835	13,218,758		13,218,758
225	ELECTRIC POWER TRANSMISSION	4,860,764	919,007	5,779,771		5,779,771
226	AUXILLARY COOLING TOWER	143,034	27,043	170,077		170,077

EXHIBIT II.

ASSET DETAIL

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
101	01	DEMOLITION	1 LS	364,670.00	RUST 1-1100-011	364,670.00
101	01	CLEAR & GRUB	1 LS	261,785.00	RUST 1-1100-021	261,785.00
101	01	SITE EXCAVATION	1 LS	1,108,519.00	RUST 1-1100-023	1,108,519.00
101	01	DRAINAGE CULVERT & CONC. PIPE	1 LS	192,037.00	RUST 1-1100-026	192,037.00
101	01	WETLANDS MITIGATION	1 LS	1,675,038.00	RUST 1-1100-028	1,675,038.00
101	01	PARKING LOT PAVING	1 LS	55,697.00	RUST 1-1100-030	55,697.00
101	01	SOIL STABILIZATION	1 LS	62,560.00	RUST 1-1100-035	62,560.00
101	01	SITE - BACKFILL	1 LS	2,848,912.00	RUST 1-1100-077	2,848,912.00
101	01	SIDEWALKS	1 LS	6,500.00	RUST 1-1200-031	6,500.00
101	01	ASPHALT PAVING - AUTO ACCESS	1 LS	41,404.00	RUST 1-1200-032	41,404.00
101	01	PARKING LOT LIGHTING	1 LS	19,242.00	RUST 1-1400-830	19,242.00
101	01	LANDSCAPING AT DETENTION PONDS	1 LS	105,910.00	RUST 1-1495-040	105,910.00
101	01	FOUNTAIN	1 LS	134,595.00	RUST 1-1497-040	134,595.00
101	01	LANDSCAPING	1 LS	269,241.00	RUST 1-1500-040	269,241.00
101	01	SEEDING	1 LS	38,720.00	RUST 1-1501-041	38,720.00
101	01	TOP SOIL	1 LS	58,400.00	RUST 1-1502-022	58,400.00
101	01	CHAIN LINK FENCING	1 LS	76,139.00	RUST 1-1503-043	76,139.00
101	OH	RUST CONTRACT OVERHEAD	1 LS	3,298,012.00	RUST OVERHEAD	3,298,012.00
101	GL	LANDSCAPING	1 LS	481,555.00	G/L 1505BAL	481,555.00
		ASSET NO. 101 * SITE IMPROVEMENTS ********** TOTAL ($)				11,098,936.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
102	01	WATER STORAGE TANK FOUNDATIONS	1 LS	31,211.00	RUST 3-1000-350	31,211.00
102	01	WATER PUMP FOUNDATIONS	1 LS	5,747.00	RUST 3-2000-350	5,747.00
102	01	INSTALLATION OF PUMPS	1 LS	9,067.00	RUST 4-0001-540	9,067.00
102	01	PUMP - CITY WATER BOOSTER #1	1 LS	4,194.00	RUST 4-1010-540	4,194.00
102	01	PUMP - CITY WATER BOOSTER #2	1 LS	4,194.00	RUST 4-1020-540	4,194.00
102	01	WATER STORAGE TANK, 350000 GAL	1 LS	129,359.00	RUST 4-1100-507	129,359.00
102	01	WATER STORAGE TANK, 125000 GAL	1 LS	76,900.00	RUST 4-1105-507	76,900.00
102	01	PUMP - FIRE PROTECTION #1	1 LS	31,830.00	RUST 4-1110-540	31,830.00
102	01	PUMP - FIRE PROTECTION #2	1 LS	34,256.00	RUST 4-1120-540	34,256.00
102	01	PUMP - JOCKEY F.P. #3	1 LS	3,351.00	RUST 4-1140-540	3,351.00
102	01	VALVES, METERS & FITTINGS	1 LS	20,860.00	RUST 4-1200-583	20,860.00
102	01	POTABLE WATER PIPING	1 LS	138,187.00	RUST 5-0100-485	138,187.00
102	01	SITE INSTRUMENTATION	1 LS	68,132.00	RUST 6-6000-590	68,132.00
102	01	FIRE PROTECTION YARD LOOP	1 LS	340,064.00	RUST 7-2000-489	340,064.00
102	01	EXCAVATION FOR SITE PIPING	1 LS	45,819.00	RUST 7-7000-070	45,819.00
102	01	SITE PIPING - CARBON STEEL	1 LS	182,802.00	RUST 7-7000-625	182,802.00
102	01	SANITARY SEWERS & LIFT STATION	1 LS	360,106.00	RUST 7-7010-491	360,106.00
102	01	SITE MISC. VALVES & FITTINGS	1 LS	12,547.00	RUST 7-7790-790	12,547.00
102	01	SITE ELEC. TRANSFORMER	1 LS	7,471.00	RUST 8-8000-821	7,471.00
102	01	SITE MOTOR CONTROL CENTERS	1 LS	11,790.00	RUST 8-8000-822	11,790.00
102	01	SITE MISC. ELEC. CONDUIT	1 LS	20,444.00	RUST 8-8000-823	20,444.00
102	01	SITE ELEC. WIRE & CABLE	1 LS	11,410.00	RUST 8-8000-825	11,410.00
102	01	SITE ELEC. CONTROL EQUIPMENT	1 LS	8,714.00	RUST 8-8000-827	8,714.00
102	01	SITE ELEC. TERMINATIONS	1 LS	3,070.00	RUST 8-8000-828	3,070.00
102	OH	RUST CONTRACT OVERHEAD	1 LS	703,603.00	RUST OVERHEAD	703,603.00
		ASSET NO. 102 * SITE UTILITIES **********			TOTAL ($)	2,265,128.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
103	01	EXCAVATION & BACKFILL	1 LS	994.00	RUST 2-0200-070	994.00
103	01	CONCRETE FOUNDATIONS & SLABS	1 LS	14,987.00	RUST 2-0200-350	14,987.00
103	01	STRUCTURAL STEEL	1 LS	4,970.00	RUST 2-0200-420	4,970.00
103	01	MASONRY	1 LS	2,129.00	RUST 2-0200-443	2,129.00
103	01	METAL ROOFING	1 LS	3,900.00	RUST 2-0200-452	3,900.00
103	01	PAINTING	1 LS	575.00	RUST 2-0200-483	575.00
103	01	FIRE PROTECTION PIPING	1 LS	1,500.00	RUST 5-0200-488	1,500.00
103	01	LIGHTING FIXTURES & WIRING	1 LS	3,049.00	RUST 5-0200-830	3,049.00
103	OH	RUST CONTRACT OVERHEAD	1 LS	14,466.00	RUST OVERHEAD	14,466.00
		ASSET NO. 103 * PUMP HOUSE ********** TOTAL ($)				46,570.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
104	01	BUILDING CONSTRUCTION	1 LS	362,518.00	RUST 2-0100-400	362,518.00
104	01	INTERIOR PAINTING	1 LS	3,712.00	RUST 2-0100-471	3,712.00
104	01	ELECTRIC TRANSFORMER & C.B.	1 LS	2,156.00	RUST 5-0100-831	2,156.00
104	OH	RUST CONTRACT OVERHEAD	1 LS	165,990.00	RUST OVERHEAD	165,990.00
		ASSET NO. 104 * ADMINISTRATION BUILDING ****** TOTAL ($)				534,376.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
105	02	BUILDING STRUCTURE	1 LS	266,600.00	RUST 2-0300-420	266,600.00
105	02	INTERIOR FINISHES	1 LS	193,349.00	RUST 2-0300-460	193,349.00
105	02	CEILINGS & WALLS	1 LS	155,236.00	RUST 2-0300-462	155,236.00
105	02	WINDOWS	1 LS	8,577.00	RUST 2-0300-463	8,577.00
105	02	LOCKER ROOM & TOILET ACCESS.	1 LS	4,865.00	RUST 2-0300-469	4,865.00
105	02	PAINTING	1 LS	12,400.00	RUST 2-0300-480	12,400.00
105	02	PLUMBING	1 LS	31,000.00	RUST 5-0300-485	31,000.00
105	02	FIRE PROTECTION SYSTEM	1 LS	12,400.00	RUST 5-0300-488	12,400.00
105	02	HVAC	1 LS	24,800.00	RUST 5-0300-495	24,800.00
105	02	LIGHTING FIXTURES & WIRING	1 LS	24,800.00	RUST 5-0300-834	24,800.00
105	OH	RUST CONTRACT OVERHEAD	1 LS	330,743.00	RUST OVERHEAD	330,743.00
		ASSET NO. 105 * PLANT LOCKER ROOMS & OFFICES * TOTAL ($)				1,064,770.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
106	03	EXCAVATION & BACKFILL	1 LS	19,055.00	RUST 2-1720-070	19,055.00
106	03	CONCRETE FOUNDATIONS	1 LS	47,319.00	RUST 2-1720-350	47,319.00
106	03	CONCRETE SLAB-ON-GRADE	1 LS	29,587.00	RUST 2-1720-330	29,587.00
106	03	CONCRETE SUPPORTED SLAB	1 LS	1,216.00	RUST 2-1720-340	1,216.00
106	03	PRE-ENGINEERED STRUCTURE	1 LS	191,065.00	RUST 2-1720-400	191,065.00
106	03	MASONRY	1 LS	27,481.00	RUST 2-1720-443	27,481.00
106	03	BUILT-UP ROOFING	1 LS	7,769.00	RUST 2-1720-451	7,769.00
106	03	CARPENTRY	1 LS	7,250.00	RUST 2-1720-460	7,250.00
106	03	DOORS	1 LS	7,490.00	RUST 2-1720-464	7,490.00
106	03	TOILET ACCESSORIES	1 LS	1,230.00	RUST 2-1720-469	1,230.00
106	03	PAINTING	1 LS	4,892.00	RUST 2-1720-482	4,892.00
106	03	PLUMBING FIXTURES & PIPING	1 LS	18,814.00	RUST 5-1720-485	18,814.00
106	03	FIRE PROTECTION SYSTEM	1 LS	11,207.00	RUST 5-1720-488	11,207.00
106	03	HEATING & AIR-CONDITIONING	1 LS	17,975.00	RUST 5-1720-495	17,975.00
106	03	LIGHTING FIXTURES & WIRING	1 LS	20,431.00	RUST 5-1720-834	20,431.00
106	03	ELECTRICAL GROUNDING	1 LS	3,131.00	RUST 5-1720-835	3,131.00
106	OH	RUST CONTRACT OVERHEAD	1 LS	187,405.00	RUST OVERHEAD	187,405.00
		ASSET NO. 106 * MAINTENANCE BUILDING ********* TOTAL ($)				603,317.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
201	01	ACCESS RAMP - BACKFILL	1 LS	234,660.00	RUST 1-1100-077	234,660.00
201	01	ACCESS RAMP BERM - BACKFILL	1 LS	528,000.00	RUST 1-1100-077	528,000.00
201	01	RAMP - CONCRETE V. GUTTERS	1 LS	46,719.00	RUST 1-1101-020	46,719.00
201	01	ASPHALT PAVING - TRUCK ACCESS	1 LS	191,030.00	RUST 1-1200-032	191,030.00
201	01	PAVEMENT BASE	1 LS	118,722.00	RUST 1-1200-033	118,722.00
201	01	SIGNS, GUARDRAIL & BUMPERS	1 LS	66,616.00	RUST 1-1200-037	66,616.00
201	01	CULVERTS & CATCH BASINS	1 LS	19,066.00	RUST 1-1300-026	19,066.00
201	01	SITE LIGHTING	1 LS	86,232.00	RUST 1-1400-834	86,232.00
201	01	REINFORCED EARTH ACCESS RAMP	1 LS	813,785.00	RUST 1-1600-445	813,785.00
201	01	ACCESS RAMP TUNNEL LIGHTING	1 LS	963.00	RUST 5-1600-830	963.00
201	01	SITE LIGHTING FOUNDATIONS	1 LS	21,677.00	RUST 3-1400-350	21,677.00
201	OH	RUST CONTRACT OVERHEAD	1 LS	958,610.00	RUST OVERHEAD	958,610.00
		ASSET NO. 201 * TRUCK ACCESS PAVEMENTS ******* TOTAL ($)				3,086,080.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
202	02	SCALE HOUSE STRUCTURE	1 LS	47,561.00	RUST 2-0100-400	47,561.00
202	02	SCALE HOUSE - PLUMBING	1 LS	31,360.00	RUST 5-0100-485	31,360.00
202	02	SCALE HOUSE - HVAC	1 LS	18,845.00	RUST 5-0100-495	18,845.00
202	02	SCALE HOUSE - LIGHTING	1 LS	10,838.00	RUST 5-0100-834	10,838.00
202	02	SCALE HOUSE - ELEC. GROUNDING	1 LS	4,027.00	RUST 5-0100-835	4,027.00
202	02	TRUCK SCALE PIT - EARTHWORK	1 LS	21,820.00	RUST 3-1000-070	21,820.00
202	02	TRUCK SCALE PIT - CONCRETE	1 LS	113,585.00	RUST 3-1000-350	113,585.00
202	02	TRUCK SCALE NO. 1	1 LS	22,840.00	RUST 4-1010-505	22,840.00
202	02	TRUCK SCALE NO. 2	1 LS	22,393.00	RUST 4-1020-505	22,393.00
202	02	TRUCK SCALE NO. 3	1 LS	21,793.00	RUST 4-1030-505	21,793.00
202	02	TRUCK SCALE SUMP PUMP	1 LS	1,326.00	RUST 4-1010-540	1,326.00
202	OH	RUST CONTRACT OVERHEAD	1 LS	142,560.00	RUST OVERHEAD	142,560.00
		ASSET NO. 202 * TRUCK SCALE FACILITIES ******* TOTAL ($)				458,948.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
203	01	TIPPING FLOOR - BACKFILL	1 LS	685,344.00	RUST 1-1100-077	685,344.00
203	02	EXCAVATION & BACKFILL	1 LS	42,370.00	RUST 2-0200-070	42,370.00
203	02	CONCRETE FOOTINGS & GRADE BEAM	1 LS	172,393.00	RUST 2-0200-350	172,393.00
203	02	CONCRETE SLAB-ON-GRADE	1 LS	233,905.00	RUST 2-0200-330	233,905.00
203	02	CONCRETE PARKING BLOCKS	1 LS	2,227.00	RUST 2-0200-037	2,227.00
203	02	STRUCTURAL STEEL	1 LS	741,611.00	RUST 2-0200-420	741,611.00
203	02	METAL ROOFING	1 LS	204,034.00	RUST 2-0200-452	204,034.00
203	02	ENTRY DOORS	1 LS	27,863.00	RUST 2-0200-464	27,863.00
203	02	EXTERIOR SIDING	1 LS	124,397.00	RUST 2-0200-471	124,397.00
203	02	PAINTING	1 LS	12,861.00	RUST 2-0200-480	12,861.00
203	02	FLOOR & ROOF DRAINS	1 LS	19,378.00	RUST 5-0200-487	19,378.00
203	02	FIRE PROTECTION SYSTEM	1 LS	113,811.00	RUST 5-0200-488	113,811.00
203	02	LIGHTING FIXTURES & WIRING	1 LS	80,766.00	RUST 5-0200-834	80,766.00
203	02	ELECTRICAL GROUNDING	1 LS	4,514.00	RUST 5-0200-835	4,514.00
203	OH	RUST CONTRACT OVERHEAD	1 LS	1,110,911.00	RUST OVERHEAD	1,110,911.00
		ASSET NO. 203 * REFUSE TIPPING ENCLOSURE ***** TOTAL ($)				3,576,385.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
204	02	CONCRETE MUD SLAB	1 LS	22,034.00	RUST 3-2000-077	22,034.00
204	02	PILINGS	1 LS	462,731.00	RUST 3-2000-094	462,731.00
204	02	CONCRETE MAT FOUNDATION	1 LS	338,654.00	RUST 3-2000-310	338,654.00
204	02	CONCRETE WALLS & PILASTERS	1 LS	1,188,278.00	RUST 3-2000-350	1,188,278.00
204	02	WATERPROOFING	1 LS	8,470.00	RUST 3-2000-410	8,470.00
204	02	STRUCTURAL STEEL	1 LS	135,328.00	RUST 3-2000-420	135,328.00
204	02	ANCHOR BOLTS, GROUT & EMBEDS	1 LS	26,204.00	RUST 3-2000-418	26,204.00
204	02	REINFORCED EARTH WALL	1 LS	616,650.00	RUST 3-2000-445	616,650.00
204	02	PAINTING	1 LS	93.00	RUST 3-2000-480	93.00
204	OH	RUST CONTRACT OVERHEAD	1 LS	1,260,942.00	RUST OVERHEAD	1,260,942.00
		ASSET NO. 204 * REFUSE PIT **********			TOTAL ($)	4,059,384.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
205	02	EXCAVATION & BACKFILL	1 LS	48,493.00	RUST 2-0300-070	48,493.00
205	02	PILINGS	1 LS	59,102.00	RUST 2-0300-090	59,102.00
205	02	CONCRETE PILE CAPS & TIE BEAMS	1 LS	51,140.00	RUST 2-0300-310	51,140.00
205	02	CONCRETE FOOTINGS & GRADE BEAM	1 LS	78,170.00	RUST 2-0300-350	78,170.00
205	02	CONCRETE SLAB-ON-GRADE	1 LS	60,023.00	RUST 2-0300-330	60,023.00
205	02	CONCRETE SUPPORTED SLAB	1 LS	226,690.00	RUST 2-0300-340	226,690.00
205	02	METAL DECKING	1 LS	61,857.00	RUST 2-0300-145	61,857.00
205	02	STRUCTURAL STEEL	1 LS	1,909,080.00	RUST 2-0300-420	1,909,080.00
205	02	GRATING	1 LS	10,174.00	RUST 2-0300-431	10,174.00
205	02	FLOOR PLATE	1 LS	23,843.00	RUST 2-0300-432	23,843.00
205	02	HANDRAIL	1 LS	39,002.00	RUST 2-0300-433	39,002.00
205	02	STEEL STAIRS & LADDERS	1 LS	31,611.00	RUST 2-0300-434	31,611.00
205	02	STAIR & PLATFORM FRAMING	1 LS	29,755.00	RUST 2-0300-435	29,755.00
205	02	ANCHOR BOLTS & IMBEDS	1 LS	65,207.00	RUST 2-0300-436	65,207.00
205	02	MASONRY	1 LS	230,297.00	RUST 2-0300-440	230,297.00
205	02	BUILT-UP ROOFING	1 LS	20,369.00	RUST 2-0300-451	20,369.00
205	02	STANDING SEAM METAL ROOFING	1 LS	156,466.00	RUST 2-0300-452	156,466.00
205	02	ENTRY DOORS	1 LS	192,466.00	RUST 2-0300-464	192,466.00
205	02	FLOORING	1 LS	53,000.00	RUST 2-0300-466	53,000.00
205	02	EXTERIOR SIDING	1 LS	280,685.00	RUST 2-0300-471	280,685.00
205	02	FIREPROOFING	1 LS	35,050.00	RUST 2-0300-477	35,050.00
205	02	PAINTING	1 LS	50,249.00	RUST 2-0300-480	50,249.00
205	02	PLUMBING	1 LS	146,161.00	RUST 5-0300-485	146,161.00
205	02	FLOOR & ROOF DRAINS	1 LS	58,930.00	RUST 5-0300-487	58,930.00
205	02	FIRE PROTECTION SYSTEM	1 LS	248,198.00	RUST 5-0300-488	248,198.00
205	02	LIGHTING FIXTURES & WIRING	1 LS	277,670.00	RUST 5-0300-834	277,670.00
205	02	ELECTRICAL GROUNDING	1 LS	15,409.00	RUST 5-0300-835	15,409.00
205	OH	RUST CONTRACT OVERHEAD	1 LS	2,009,211.00	RUST OVERHEAD	2,009,211.00

ASSET NO. 205 * REFUSE PIT ENCLOSURE ********* TOTAL ($) 6,468,308.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
206	03	EXCAVATION & BACKFILL	1 LS	78,672.00	RUST 2-0100-070	78,672.00
206	03	PILINGS	1 LS	167,097.00	RUST 2-0100-094	167,097.00
206	03	CONCRETE PILE CAPS & TIE BEAMS	1 LS	105,355.00	RUST 2-0100-310	105,355.00
206	03	CONCRETE PIER FOUNDATIONS	1 LS	125,883.00	RUST 2-0100-350	125,883.00
206	03	CONCRETE SLAB-ON-GRADE	1 LS	83,105.00	RUST 2-0100-330	83,105.00
206	03	CONCRETE SUPPORTED SLAB	1 LS	254,978.00	RUST 2-0100-340	254,978.00
206	03	METAL DECKING	1 LS	61,212.00	RUST 2-0100-145	61,212.00
206	03	CONCRETE SEALER	1 LS	207,287.00	RUST 2-0100-400	207,287.00
206	03	STRUCTURAL STEEL	1 LS	3,945,510.00	RUST 2-0100-420	3,945,510.00
206	03	GRATING	1 LS	305,856.00	RUST 2-0100-431	305,856.00
206	03	FLOOR PLATE	1 LS	62,659.00	RUST 2-0100-432	62,659.00
206	03	HANDRAIL	1 LS	229,696.00	RUST 2-0100-433	229,696.00
206	03	STEEL STAIRS & LADDERS	1 LS	218,130.00	RUST 2-0100-434	218,130.00
206	03	ANCHOR BOLTS & EMBEDS	1 LS	116,992.00	RUST 2-0100-437	116,992.00
206	03	MASONRY	1 LS	398,409.00	RUST 2-0100-443	398,409.00
206	03	ROOFING	1 LS	55,453.00	RUST 2-0100-452	55,453.00
206	03	CARPENTRY	1 LS	18,888.00	RUST 2-0100-460	18,888.00
206	03	WINDOWS	1 LS	740.00	RUST 2-0100-463	740.00
206	03	DOORS	1 LS	203,011.00	RUST 2-0100-464	203,011.00
206	03	VINYL FLOORING	1 LS	1,230.00	RUST 2-0100-466	1,230.00
206	03	METAL SIDING	1 LS	322,793.00	RUST 2-0100-471	322,793.00
206	03	FIREPROOFING	1 LS	47,850.00	RUST 2-0100-477	47,850.00
206	03	PAINTING	1 LS	194,645.00	RUST 2-0100-481	194,645.00
206	03	FLOOR & ROOF DRAINS	1 LS	106,932.00	RUST 5-0100-487	106,932.00
206	03	FIRE PROTECTION	1 LS	47,203.00	RUST 5-0100-488	47,203.00
206	03	LIGHTING FIXTURES & WIRING	1 LS	709,842.00	RUST 5-0100-834	709,842.00
206	03	ELECTRICAL GROUNDING	1 LS	66,847.00	RUST 5-0100-835	66,847.00
206	OH	RUST CONTRACT OVERHEAD	1 LS	3,666,100.00	RUST OVERHEAD	3,666,100.00

ASSET NO. 206 * BOILER EQUIPMENT ENCLOSURE *** TOTAL ($) 11,802,375.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
207	03	EXCAVATION & BACKFILL	1 LS	6,332.00	RUST 3-6030-070	6,332.00
207	03	CONCRETE FOUNDATIONS	1 LS	28,975.00	RUST 3-6030-350	28,975.00
207	03	CONCRETE SUPPORTED SLAB	1 LS	10,434.00	RUST 3-6030-340	10,434.00
207	03	METAL DECKING	1 LS	1,573.00	RUST 3-6030-145	1,573.00
207	03	STRUCTURAL STEEL	1 LS	117,394.00	RUST 3-6030-420	117,394.00
207	03	GRATING	1 LS	10,461.00	RUST 3-6030-431	10,461.00
207	03	HANDRAIL	1 LS	16,727.00	RUST 3-6030-433	16,727.00
207	03	STEEL STAIRS & LADDERS	1 LS	26,048.00	RUST 3-6030-434	26,048.00
207	03	ANCHOR BOLTS & EMBEDS	1 LS	16,358.00	RUST 3-6030-437	16,358.00
207	03	DOORS	1 LS	30,018.00	RUST 3-6030-464	30,018.00
207	03	PAINTING	1 LS	11,210.00	RUST 3-6030-481	11,210.00
207	OH	RUST CONTRACT OVERHEAD	1 LS	124,150.00	RUST OVERHEAD	124,150.00
		ASSET NO. 207 * ASH CONDITIONING ENCLOSURE *** TOTAL ($)				399,680.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
208	03	EXCAVATION & BACKFILL	1 LS	7,901.00	RUST 2-0600-070	7,901.00
208	03	CONCRETE FOUNDATIONS	1 LS	42,124.00	RUST 2-0600-350	42,124.00
208	03	CONCRETE SLAB-ON-GRADE	1 LS	18,811.00	RUST 2-0600-330	18,811.00
208	03	STRUCTURAL STEEL	1 LS	94,217.00	RUST 2-0600-420	94,217.00
208	03	GRATING	1 LS	10,538.00	RUST 2-0600-431	10,538.00
208	03	HANDRAIL	1 LS	6,637.00	RUST 2-0600-433	6,637.00
208	03	STAIRS & PLATFORMS	1 LS	1,208.00	RUST 2-0600-435	1,208.00
208	03	ANCHOR BOLTS & EMBEDS	1 LS	5,492.00	RUST 2-0600-437	5,492.00
208	03	METAL ROOFING	1 LS	17,366.00	RUST 2-0600-452	17,366.00
208	03	DOORS	1 LS	12,015.00	RUST 2-0600-464	12,015.00
208	03	METAL SIDING	1 LS	47,350.00	RUST 2-0600-471	47,350.00
208	03	PAINTING	1 LS	3,752.00	RUST 2-0600-480	3,752.00
208	03	LIGHTING FIXTURES & WIRING	1 LS	137,355.00	RUST 5-0600-834	137,355.00
208	03	ELECTRICAL GROUNDING	1 LS	1,258.00	RUST 5-0600-835	1,258.00
208	OH	RUST CONTRACT OVERHEAD	1 LS	182,949.00	RUST OVERHEAD	182,949.00
		ASSET NO. 208 * ASH LOAD-OUT EQUIPMENT ENCL. * TOTAL ($)				588,973.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
209	10	EXCAVATION & BACKFILL	1 LS	33,227.00	RUST 2-0100-070	33,227.00
209	10	CONCRETE PIER FOUNDATIONS	1 LS	78,084.00	RUST 2-0100-350	78,084.00
209	10	CONCRETE SLAB-ON-GRADE	1 LS	26,757.00	RUST 2-0100-330	26,757.00
209	10	CONCRETE SUPPORTED SLAB	1 LS	16,837.00	RUST 2-0100-340	16,837.00
209	10	METAL DECKING	1 LS	3,519.00	RUST 2-0100-145	3,519.00
209	10	STRUCTURAL STEEL	1 LS	159,361.00	RUST 2-0100-420	159,361.00
209	10	GRATING	1 LS	37,641.00	RUST 2-0100-431	37,641.00
209	10	HANDRAIL	1 LS	19,380.00	RUST 2-0100-433	19,380.00
209	10	STEEL STAIRS & LADDERS	1 LS	5,177.00	RUST 2-0100-434	5,177.00
209	10	ANCHOR BOLTS & EMBEDS	1 LS	16,932.00	RUST 2-0100-437	16,932.00
209	10	MASONRY	1 LS	929.00	RUST 2-0100-443	929.00
209	10	ROOFING	1 LS	1,050.00	RUST 2-0100-451	1,050.00
209	10	CARPENTRY	1 LS	2,618.00	RUST 2-0100-460	2,618.00
209	10	DOORS	1 LS	4,617.00	RUST 2-0100-464	4,617.00
209	10	SIDING	1 LS	16,647.00	RUST 2-0100-471	16,647.00
209	10	PAINTING	1 LS	21,598.00	RUST 2-0100-481	21,598.00
209	10	FLOOR & ROOF DRAINS	1 LS	2,501.00	RUST 5-0100-487	2,501.00
209	10	FIRE PROTECTION SYSTEM	1 LS	38,810.00	RUST 5-0100-488	38,810.00
209	10	LIGHTING FIXTURES & WIRING	1 LS	77,222.00	RUST 5-0100-834	77,222.00
209	10	ELECTRICAL GROUNDING	1 LS	24,239.00	RUST 5-0100-835	24,239.00
209	OH	RUST CONTRACT OVERHEAD	1 LS	264,560.00	RUST OVERHEAD	264,560.00
		ASSET NO. 209 * TURBINE GENERATOR ENCLOSURE ** TOTAL ($)				851,706.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
210	10	EXCAVATION & BACKFILL	1 LS	13,445.00	RUST 2-0200-070	13,445.00
210	10	CONCRETE FOUNDATIONS	1 LS	85,982.00	RUST 2-0200-350	85,982.00
210	10	CONCRETE SUPPORTED SLAB	1 LS	17,104.00	RUST 2-0200-340	17,104.00
210	10	METAL DECKING	1 LS	4,983.00	RUST 2-0200-145	4,983.00
210	10	STRUCTURAL STEEL	1 LS	11,264.00	RUST 2-0200-420	11,264.00
210	10	MASONRY	1 LS	56,846.00	RUST 2-0200-443	56,846.00
210	10	ROOFING	1 LS	21,280.00	RUST 2-0200-451	21,280.00
210	10	DOORS	1 LS	11,676.00	RUST 2-0200-464	11,676.00
210	10	PAINTING	1 LS	29,103.00	RUST 2-0200-482	29,103.00
210	10	LIGHTING FIXTURES & WIRING	1 LS	23,710.00	RUST 5-0200-834	23,710.00
210	10	ELECTRICAL GROUNDING	1 LS	13,531.00	RUST 5-0200-835	13,531.00
210	OH	RUST CONTRACT OVERHEAD	1 LS	130,185.00	RUST OVERHEAD	130,185.00
		ASSET NO. 210 * ELECTRIC SWITCHGEAR ENCLOSURE			TOTAL ($)	419,109.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
211	10	EXCAVATION & BACKFILL	1 LS	4,564.00	RUST 2-0300-070	4,564.00
211	10	CONCRETE FOUNDATIONS	1 LS	34,763.00	RUST 2-0300-350	34,763.00
211	10	CONCRETE SUPPORTED SLAB	1 LS	6,197.00	RUST 2-0300-340	6,197.00
211	10	METAL DECKING	1 LS	2,729.00	RUST 2-0300-145	2,729.00
211	10	STRUCTURAL STEEL	1 LS	3,494.00	RUST 2-0300-420	3,494.00
211	10	MASONRY	1 LS	21,776.00	RUST 2-0300-443	21,776.00
211	10	ROOFING	1 LS	8,590.00	RUST 2-0300-451	8,590.00
211	10	DOORS	1 LS	5,418.00	RUST 2-0300-464	5,418.00
211	10	LIGHTING FIXTURES & WIRING	1 LS	11,658.00	RUST 5-0300-834	11,658.00
211	10	ELECTRICAL GROUNDING	1 LS	9,149.00	RUST 5-0300-835	9,149.00
211	OH	RUST CONTRACT OVERHEAD	1 LS	48,816.00	RUST OVERHEAD	48,816.00
		ASSET NO. 211 * MOTOR CONTROL EQUIPMENT ENCL.			TOTAL ($)	157,154.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
212	03	LIME SLAKER FOUNDATIONS & STRL	1 LS	71,236.00	RUST 2-0400-400	71,236.00
212	03	CEMS EQUIPMENT FOUNDATIONS	1 LS	7,528.00	RUST 2-0701-350	7,528.00
212	03	WINDSCREEN FOUNDATIONS & STRL	1 LS	336,862.00	RUST 2-1615-400	336,862.00
212	03	AIR COMPRESSOR FOUNDATIONS	1 LS	20,812.00	RUST 2-1800-330	20,812.00
212	03	WAPC PILING FOUNDATIONS	1 LS	80,605.00	RUST 3-0000-090	80,605.00
212	03	MISC. EQUIPMENT FOUNDATIONS	1 LS	97,158.00	RUST 3-1000-350	97,158.00
212	03	FABRIC FILTER FOUNDATIONS	1 LS	167,697.00	RUST 3-1610-350	167,697.00
212	03	SDA EQUIPMENT FOUNDATIONS	1 LS	72,163.00	RUST 3-1630-350	72,163.00
212	03	ID FAN FOUNDATIONS	1 LS	164,210.00	RUST 3-5500-310	164,210.00
212	03	STACK FOUNDATIONS	1 LS	38,465.00	RUST 3-5900-310	38,465.00
212	03	PHOSPHORIC ACID TANK FDN	1 LS	15,320.00	RUST 3-6475-350	15,320.00
212	03	ASH HANDLING CONVEYOR SUPPORTS	1 LS	377,710.00	RUST 3-6500-420	377,710.00
212	03	VIBRATORY CONVEYOR FOUNDATIONS	1 LS	107,101.00	RUST 3-6510-310	107,101.00
212	03	ASH EXPELLAR PLATFORM	1 LS	91,084.00	RUST 3-6530-435	91,084.00
212	03	WATER TREATMENT FOUNDATIONS	1 LS	30,076.00	RUST 3-7000-350	30,076.00
212	03	DEMIN WATER TANK FOUNDATION	1 LS	13,664.00	RUST 3-7500-310	13,664.00
212	03	WASTEWATER SUMP PIT	1 LS	106,495.00	RUST 3-7505-350	106,495.00
212	03	CLEANWATER SUMP PIT	1 LS	6,863.00	RUST 3-7515-350	6,863.00
212	03	UTILITY BRIDGE	1 LS	91,101.00	RUST 3-7700-420	91,101.00
212	03	WASTE WATER TANK FOUNDATION	1 LS	29,791.00	RUST 3-8550-350	29,791.00
212	05	LIME PREPARATION STRUCTURE	1 LS	152,343.00	RUST 2-0400-400	152,343.00
212	05	SDA SUPPORT STEEL & PENTHOUSE	1 LS	163,802.00	RUST 4-1611-529	163,802.00
212	10	TURBINE GENERATOR FOUNDATION	1 LS	259,841.00	RUST 3-1000-310	259,841.00
212	10	CONDENSATE TANK FOUNDATION	1 LS	3,722.00	RUST 3-1030-350	3,722.00
212	10	CONDENSER FOUNDATION	1 LS	336,061.00	RUST 3-5000-310	336,061.00
212	10	AUX. COOLING TOWER FOUNDATION	1 LS	36,757.00	RUST 3-6000-350	36,757.00
212	10	ELECTRIC SWITCHGEAR FOUNDATION	1 LS	26,365.00	RUST 3-8200-350	26,365.00
212	OH	RUST CONTRACT OVERHEAD	1 LS	1,308,879.00	RUST OVERHEAD	1,308,879.00

ASSET NO. 212 * EQUIPMENT FOUNDATIONS & STRL. TOTAL ($) 4,213,711.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
213	02	REFUSE CRANE NO. 1, 90 TON	1 LS	829,971.00	RUST 4-1110-503	829,971.00
213	02	REFUSE CRANE NO. 2, 90 TON	1 LS	826,830.00	RUST 4-1150-503	826,830.00
213	02	CRANE OPERATOR PULPIT	1 LS	71,958.00	RUST 4-1155-503	71,958.00
213	02	REFUSE GRAPPLE NO. 1	1 LS	41,195.00	RUST 4-1210-503	41,195.00
213	02	REFUSE GRAPPLE NO. 2	1 LS	42,203.00	RUST 4-1220-503	42,203.00
213	02	REFUSE GRAPPLE SPARE	1 LS	40,675.00	RUST 4-1230-503	40,675.00
213	02	SERVICE HOIST NO. 1	1 LS	27,581.00	RUST 4-1410-503	27,581.00
213	02	SERVICE HOIST NO. 2	1 LS	16,549.00	RUST 4-1420-503	16,549.00
213	02	SHIMS & GROUT	1 LS	14,657.00	RUST 4-9996-586	14,657.00
213	02	EQUIPMENT PAINTING	1 LS	2,846.00	RUST 4-9999-589	2,846.00
213	02	INSTALLATION OF MOTORS	1 LS	6,392.00	RUST 4-0002-540	6,392.00
213	OH	RUST CONTRACT OVERHEAD	1 LS	865,513.00	RUST OVERHEAD	865,513.00
		ASSET NO. 213 * REFUSE HANDLING CRANES ******* TOTAL ($)				2,786,370.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
214	03	REFUSE FIRED BOILER NO. 1	1 LS	10,419,408.00	RUST 4-1000-559	10,419,408.00
214	03	REFUSE FIRED BOILER NO. 2	1 LS	10,233,269.00	RUST 4-2000-559	10,233,269.00
214	03	REFUSE FIRED BOILER NO. 3	1 LS	10,240,512.00	RUST 4-3000-559	10,240,512.00
214	03	INSULATION & LAGGING NO. 1	1 LS	419,180.00	RUST 4-1001-588	419,180.00
214	03	INSULATION & LAGGING NO. 2	1 LS	377,880.00	RUST 4-2001-588	377,880.00
214	03	INSULATION & LAGGING NO. 3	1 LS	377,883.00	RUST 4-3001-588	377,883.00
214	03	FD AIR FAN MOTORS NO. 1	1 LS	34,452.00	RUST 4-1110-551	34,452.00
214	03	FD AIR FAN MOTORS NO. 2	1 LS	34,452.00	RUST 4-2110-551	34,452.00
214	03	FD AIR FAN MOTORS NO. 3	1 LS	34,452.00	RUST 4-3110-551	34,452.00
214	03	REFRACTORY NO. 1	1 LS	189,318.00	RUST 4-1205-511	189,318.00
214	03	REFRACTORY NO. 2	1 LS	186,715.00	RUST 4-2205-511	186,715.00
214	03	REFRACTORY NO. 3	1 LS	186,715.00	RUST 4-3205-511	186,715.00
214	03	FEEDWATER CONTROL PANELS	1 LS	4,242.00	RUST 4-1050-559	4,242.00
214	03	STEAM COIL AIR HEATERS	1 LS	200,136.00	RUST 4-1115-518	200,136.00
214	03	DEAERATOR & STORAGE TANK	1 LS	124,541.00	RUST 4-6000-521	124,541.00
214	03	FEEDWATER PUMP & MOTOR NO. 1	1 LS	162,322.00	RUST 4-6010-540	162,322.00
214	03	FEEDWATER PUMP & MOTOR NO. 2	1 LS	155,167.00	RUST 4-6015-540	155,167.00
214	03	BOILER DRAIN TANK	1 LS	17,819.00	RUST 4-6020-508	17,819.00
214	03	CONTINUOUS BLOWDOWN TANK	1 LS	7,777.00	RUST 4-6021-508	7,777.00
214	03	CONDENSATE TANK & PUMPS	1 LS	19,742.00	RUST 4-6025-508	19,742.00
214	03	DEMIN. WATER TREATMENT SYSTEM	1 LS	310,108.00	RUST 4-8200-582	310,108.00
214	03	SULFURIC ACID TANK & PUMP	1 LS	22,310.00	RUST 4-8320-508	22,310.00
214	03	CAUSTIC STORAGE TANK & PUMP	1 LS	23,247.00	RUST 4-8325-508	23,247.00
214	03	DEMIN. WATER TANK & PUMPS	1 LS	65,172.00	RUST 4-8380-507	65,172.00
214	03	BOILER CHEMICAL FEED SYSTEM	1 LS	37,691.00	RUST 4-8400-582	37,691.00
214	03	SAMPLING SYSTEM	1 LS	35,285.00	RUST 4-8495-583	35,285.00
214	03	NEUTRALIZATION TANK & MIXER	1 LS	48,092.00	RUST 4-8500-507	48,092.00
214	03	MISC. BOILER EQUIP. & MATL.	1 LS	268,676.00	RUST 4-9990-500	268,676.00
214	03	INSTALLATION OF PUMPS & MOTORS	1 LS	52,234.00	RUST 4-0003-540	52,234.00
214	OH	RUST CONTRACT OVERHEAD	1 LS	15,450,086.00	RUST OVERHEAD	15,450,086.00
214	GL	BOILER INSURANCE	1 LS	513,855.00	G/L 1371BAL	513,855.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
215	03	BOTTOM ASH FLOPGATES (6)	1	LS	125,060.00	RUST 4-1430-501	125,060.00
215	03	ASH COLLECTING SCREW CONVEYOR	1	LS	56,571.00	RUST 4-1450-533	56,571.00
215	03	ASH TRANSFER EXPANSION JOINTS	1	LS	23,097.00	RUST 4-1460-513	23,097.00
215	03	ASH CONVEYOR DISCHARGE CHUTE	1	LS	7,812.00	RUST 4-1481-501	7,812.00
215	03	ASH TRANSFER SCREW CONV. NO. 1	1	LS	50,155.00	RUST 4-1485-533	50,155.00
215	03	ASH TRANSFER SCREW CONV. NO. 2	1	LS	31,597.00	RUST 4-1490-533	31,597.00
215	03	ASH TRANSFER CONV. DISCHARGE	1	LS	1,127.00	RUST 4-1495-501	1,127.00
215	03	FLY ASH DRAG CONVEYORS	1	LS	834,209.00	RUST 4-1530-501	834,209.00
215	03	DRAG CONVEYOR EXPANSION JOINTS	1	LS	30,938.00	RUST 4-1534-501	30,938.00
215	03	FLY ASH EXPANSION JOINTS	1	LS	6,346.00	RUST 4-7106-501	6,346.00
215	03	FLY ASH SURGE BIN	1	LS	21,166.00	RUST 4-7124-508	21,166.00
215	03	ASH CONDITIONERS NO. 1 & 2	1	LS	299,320.00	RUST 4-7130-501	299,320.00
215	03	AC DUST COLLECTOR	1	LS	35,826.00	RUST 4-7310-531	35,826.00
215	03	AC VALVES, FLOPGATE & CHUTE	1	LS	8,502.00	RUST 4-7340-501	8,502.00
215	03	BOTTOM ASH CONVEYOR	1	LS	577,099.00	RUST 4-7400-535	577,099.00
215	03	FLY ASH BELT CONVEYOR	1	LS	288,742.00	RUST 4-7420-501	288,742.00
215	03	PHOSPHORIC ACID TANK	1	LS	13,956.00	RUST 4-7910-508	13,956.00
215	03	PHOSPHORIC ACID METERING PUMPS	1	LS	15,958.00	RUST 4-7920-540	15,958.00
215	OH	RUST CONTRACT OVERHEAD	1	LS	1,093,791.00	RUST OVERHEAD	1,093,791.00
		ASSET NO. 215 * ASH HANDLING EQUIPMENT ******* TOTAL ($)					3,521,272.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
216	03	SPRAY DRYER ABSORBER NO. 1	1 LS	4,261,575.00	RUST 4-1610-529	4,261,575.00
216	03	SPRAY DRYER ABSORBER NO. 2	1 LS	4,261,574.00	RUST 4-2610-529	4,261,574.00
216	03	SPRAY DRYER ABSORBER NO. 3	1 LS	4,264,567.00	RUST 4-3610-529	4,264,567.00
216	03	ID FAN MOTOR NO. 1	1 LS	99,000.00	RUST 4-1881-551	99,000.00
216	03	ID FAN MOTOR NO. 2	1 LS	99,000.00	RUST 4-2881-551	99,000.00
216	03	ID FAN MOTOR NO. 3	1 LS	99,000.00	RUST 4-3881-521	99,000.00
216	03	FABRIC FILTER FLAPPER VALVES	1 LS	168,998.00	RUST 4-1500-501	168,998.00
216	03	FABRIC FILTER EXPANSION JOINTS	1 LS	25,244.00	RUST 4-1501-501	25,244.00
216	03	SDA VALVES	1 LS	75,447.00	RUST 4-1502-501	75,447.00
216	03	CONT. EMISSIONS MONITORING SYS	1 LS	724,779.00	RUST 4-7600-562	724,779.00
216	03	CONTACT WATER STORAGE TANK	1 LS	89,785.00	RUST 4-8550-507	89,785.00
216	03	CONTACT WATER PUMPS	1 LS	19,918.00	RUST 4-8540-540	19,918.00
216	03	SLAKER SUMP PUMP	1 LS	3,344.00	RUST 4-8570-540	3,344.00
216	05	WAPC FEE	1 LS	1,124,048.00	RUST 4-0000-529	1,124,048.00
216	05	SDA EQUIPMENT DUCTWORK	1 LS	266,946.00	RUST 4-1605-513	266,946.00
216	05	SDA EQUIPMENT INSTALLATION	1 LS	321,180.00	RUST 4-1610-529	321,180.00
216	05	SDA/FF INSULATION & LAGGING	1 LS	928,909.00	RUST 4-1620-588	928,909.00
216	05	FABRIC FILTER / BAG HOUSES	1 LS	637,440.00	RUST 4-1800-531	637,440.00
216	05	INDUCED DRAFT FANS	1 LS	102,872.00	RUST 4-1880-526	102,872.00
216	05	LIME PREPARATION SILO & TANKS	1 LS	89,460.00	RUST 4-6104-510	89,460.00
216	05	SDA/FF MISC. MATL. & EQUIP.	1 LS	51,328.00	RUST 4-9996-586	51,328.00
216	05	SDA/FF EQUIPMENT PAINTING	1 LS	83,176.00	RUST 4-9999-589	83,176.00
216	05	SDA/FF VENTILATION EQUIPMENT	1 LS	36,191.00	RUST 5-1000-495	36,191.00
216	05	SDA/FF EQUIPMENT LIGHTING	1 LS	314,539.00	RUST 5-1000-834	314,539.00
216	OH	RUST CONTRACT OVERHEAD	1 LS	8,177,397.00	RUST OVERHEAD	8,177,397.00

ASSET NO. 216 * AIR POLLUTION CONTROL EQUIP. * TOTAL ($) 26,325,717.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
217	03	STEEL STACK - 195 FT.	1 LS	1,186,339.00	RUST 4-6900-512	1,186,339.00
217	OH	RUST CONTRACT OVERHEAD	1 LS	534,549.00	RUST OVERHEAD	534,549.00
		ASSET NO. 217 * EMISSIONS STACK ********** TOTAL ($)				1,720,888.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
219	03	COMMUNICATIONS EQUIP. & WIRING	1 LS	265,998.00	RUST 5-0110-840	265,998.00
219	03	FIRE ALARM EQUIP. & WIRING	1 LS	320,564.00	RUST 5-0120-840	320,564.00
219	03	EQUIPMENT SERVICE ELEVATOR	1 LS	227,930.00	RUST 4-6400-582	227,930.00
219	OH	RUST CONTRACT OVERHEAD	1 LS	367,000.00	RUST OVERHEAD	367,000.00
219	GL	MAINTENANCE EQUIPMENT	1 LS	263,537.00	G/L 1400BAL	263,537.00
219	GL	E&I MACHINE SHOP EQUIPMENT	1 LS	169,943.00	G/L 1403BAL	169,943.00
219	GL	SAFETY EQUIPMENT	1 LS	73,288.00	G/L 1406BAL	73,288.00
219	GL	MOBILE EQUIPMENT	1 LS	681,223.00	G/L 1412BAL	681,223.00
219	GL	LAB EQUIPMENT	1 LS	19,465.00	G/L 1415BAL	19,465.00
219	GL	OFFICE FURNITURE & EQUIPMENT	1 LS	310,028.00	G/L 1418BAL	310,028.00
219	GL	BULLDOZER	1 LS	138,012.00	G/L 1041BAL	138,012.00
		ASSET NO. 219 * MISCELLANEOUS EQUIPMENT ****** TOTAL ($)				2,836,988.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
220	02	REFUSE PIT INSTRUMENTATION	1 LS	87,662.00	RUST 6-6000-590	87,662.00
220	03	AIR COMPRESSOR, DRYER & RECR	1 LS	113,139.00	RUST 4-6065-525	113,139.00
220	03	BOILER INSTRUMENTATION	1 LS	2,086,368.00	RUST 6-6000-590	2,086,368.00
220	05	SDA/FF INSTRUMENTATION	1 LS	201,280.00	RUST 6-6000-590	201,280.00
220	10	TURBINE GEN. INSTRUMENTATION	1 LS	277,685.00	RUST 6-6000-590	277,685.00
220	OH	RUST CONTRACT OVERHEAD	1 LS	1,246,384.00	RUST OVERHEAD	1,246,384.00
		ASSET NO. 220 * PROCESS INSTRUMENTATION ****** TOTAL ($)				4,012,518.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
221	01	LANDFILL LEACHATE PIPELINE	1 LS	195,410.00	RUST 7-7000-600	195,410.00
221	02	REFUSE PIT VENTILATION	1 LS	339,250.00	RUST 5-0300-495	339,250.00
221	02	REFUSE PIT PROCESS PIPING	1 LS	64,689.00	RUST 7-7000-600	64,689.00
221	03	BOILER EQUIPMENT VENTILATION	1 LS	613,824.00	RUST 5-0100-495	613,824.00
221	03	ASH EQUIPMENT VENTILATION	1 LS	16,197.00	RUST 5-0600-495	16,197.00
221	03	BOILER PROCESS PIPING	1 LS	4,009,244.00	RUST 7-7000-600	4,009,244.00
221	05	SDA/FF PROCESS PIPING	1 LS	538,420.00	RUST 7-7000-600	538,420.00
221	10	SWITCHGEAR VENTILATION	1 LS	63,581.00	RUST 5-0200-495	63,581.00
221	10	MCC EQUIPMENT VENTILATION	1 LS	20,667.00	RUST 5-0300-495	20,667.00
221	10	ALLOY STEEL STEAM PIPING	1 LS	85,269.00	RUST 7-1000-640	85,269.00
221	10	CONDENSER PROCESS PIPING	1 LS	869,312.00	RUST 7-7000-600	869,312.00
221	OH	RUST CONTRACT OVERHEAD	1 LS	3,071,139.00	RUST OVERHEAD	3,071,139.00
		ASSET NO. 221 * PROCESS PIPING & VENTILATION * TOTAL ($)				9,887,002.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
222	01	SITE GROUNDING	1 LS	84,616.00	RUST 1-1400-835	84,616.00
222	01	SITE ELECTRIC DUCT BANK	1 LS	300,000.00	RUST 8-8000-823	300,000.00
222	02	REFUSE PIT PROCESS ELECTRICAL	1 LS	529,760.00	RUST 8-8000-800	529,760.00
222	03	AIR COMPRESSOR GROUNDING	1 LS	5,176.00	RUST 5-1800-835	5,176.00
222	03	ID FAN ELECTRIC POWER EQUIP.	1 LS	207,403.00	RUST 8-1050-821	207,403.00
222	03	BOILER AREA PROCESS ELECTRICAL	1 LS	2,239,617.00	RUST 8-8000-800	2,239,617.00
222	05	SDA/FF PROCESS ELECTRICAL	1 LS	717,778.00	RUST 8-8000-800	717,778.00
222	10	MAIN SUBSTATIONS	1 LS	556,306.00	RUST 8-8000-817	556,306.00
222	10	UNINTERRUPTED POWER SUPPLY	1 LS	140,387.00	RUST 8-8000-819	140,387.00
222	10	MOTOR CONTROL CENTERS	1 LS	127,332.00	RUST 8-8000-822	127,332.00
222	10	CONDUIT	1 LS	367,743.00	RUST 8-8000-823	367,743.00
222	10	CABLE TRAY	1 LS	83,228.00	RUST 8-8000-824	83,228.00
222	10	WIRE & CABLE	1 LS	476,889.00	RUST 8-8000-825	476,889.00
222	10	POWER & FEEDER BUS DUCT	1 LS	284,027.00	RUST 8-8000-826	284,027.00
222	10	CONTROL EQUIPMENT	1 LS	58,742.00	RUST 8-8000-827	58,742.00
222	10	TERMINATIONS	1 LS	130,025.00	RUST 8-8000-828	130,025.00
222	10	ELECTRICAL TESTING	1 LS	80,113.00	RUST 8-8000-849	80,113.00
222	OH	RUST CONTRACT OVERHEAD	1 LS	2,878,864.00	RUST OVERHEAD	2,878,864.00
		ASSET NO. 222 * PROCESS ELEC. POWER WIRING *** TOTAL ($)				9,268,006.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
223	10	AIR-COOLED CONDENSER	1 LS	7,314,251.00	RUST 4-5020-519	7,314,251.00
223	10	EQUIP. SHIMS, GROUT & MTLS	1 LS	53,408.00	RUST 4-9996-586	53,408.00
223	10	EQUIPMENT INSULATION	1 LS	58,510.00	RUST 4-9998-588	58,510.00
223	10	EQUIPMENT PAINTING	1 LS	10,130.00	RUST 4-9999-589	10,130.00
223	10	INSTALLATION OF PUMPS & MOTORS	1 LS	37,622.00	RUST 4-0010-540	37,622.00
223	10	CONDENSER EQUIPMENT LIGHTING	1 LS	84,359.00	RUST 5-5000-834	84,359.00
223	10	CONDENSER EQUIPMENT GROUNDING	1 LS	4,753.00	RUST 5-5000-835	4,753.00
223	OH	RUST CONTRACT OVERHEAD	1 LS	3,407,804.00	RUST OVERHEAD	3,407,804.00
		ASSET NO. 223 * AIR-COOLED CONDENSER EQUIP. ** TOTAL ($)				10,970,837.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
224	10	TURBINE GENERATOR	1 LS	7,444,210.00	RUST 4-1000-550	7,444,210.00
224	10	LUBE OIL CONDITIONER	1 LS	31,637.00	RUST 4-1150-582	31,637.00
224	10	DUCT CONDENSATE DRAIN PUMPS	1 LS	7,616.00	RUST 4-1290-540	7,616.00
224	10	HOTWELL PUMP & MOTOR NO. 1	1 LS	30,890.00	RUST 4-1320-540	30,890.00
224	10	HOTWELL PUMP & MOTOR NO. 2	1 LS	27,890.00	RUST 4-1330-540	27,890.00
224	10	CONT. BLOWDOWN HEAT EXCHANGER	1 LS	5,942.00	RUST 4-1340-518	5,942.00
224	10	LOW PRESS. FEEDWATER HEATER	1 LS	115,556.00	RUST 4-1350-524	115,556.00
224	OH	RUST CONTRACT OVERHEAD	1 LS	3,453,182.00	RUST OVERHEAD	3,453,182.00
		ASSET NO. 224 * TURBINE GENERATOR EQUIPMENT ** TOTAL ($)				11,116,923.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
225	10	HIGH VOLTAGE PRIMARY DISTRN	1 LS	564,758.00	RUST 8-8600-820	564,758.00
225	10	HIGH VOLTAGE UNIT SUBSTATION	1 LS	660,001.00	RUST 8-8620-821	660,001.00
225	OH	RUST CONTRACT OVERHEAD	1 LS	551,860.00	RUST OVERHEAD	551,860.00
225	GL	INTERCONNECT	1 LS	3,084,145.00	G/L 1354BAL	3,084,145.00
		ASSET NO. 225 * ELECTRIC POWER TRANSMISSION ** TOTAL ($)				4,860,764.00

ASSET DETAIL LISTING

WHEELABRATOR SOUTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
226	10	AUX. PACKAGE COOLING TOWER	1 LS	63,746.00	RUST 4-5900-520	63,746.00
226	10	COOLING WATER PUMP NO. 1	1 LS	13,943.00	RUST 4-5915-540	13,943.00
226	10	COOLING WATER PUMP NO. 2	1 LS	14,025.00	RUST 4-5920-540	14,025.00
226	10	CHEMICAL FEED SYSTEM	1 LS	6,890.00	RUST 4-5930-582	6,890.00
226	OH	RUST CONTRACT OVERHEAD	1 LS	44,430.00	RUST OVERHEAD	44,430.00
		ASSET NO. 226 * AUXILLARY COOLING TOWER ****** TOTAL ($)				143,034.00

APPENDIX NO. 3

VALUATION EXPENSES
SEGREGATION STUDY
NORTH BROWARD FACILITY

INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

VALUATION ENGINEEI

VALUATION ENGINEERS • Consultants

April 5, 1993

Mr. Vaughn Hooks
Vice President - Taxes
WMX Technology & Services, Inc.
3003 Butterfield Road
Oak Brook, IL 60521

RE: Wheelabrator North Broward Inc.
Refuse-to-Energy Facility
Investment Tax Credit Study

Dear Mr. Hooks:

In accordance with your request, we have made an investigation and analysis of the construction and equipment expenditures made by Wheelabrator Technologies associated with the new Wheelabrator North Broward Inc. Refuse-to-Energy facility located in Pompano Beach, Florida. The primary purpose for this study was to identify Internal Revenue Code Section 38 property, eligible for an investment tax credit.

Our services included an inspection of the property, an analysis of the construction drawings and cost records, and meetings with Wheelabrator Technologies' engineers regarding the function and nature of installation of all components of the Refuse-to-Energy facility.

Based upon this study, we recommend that the investment tax credit be claimed in accordance with the conclusions presented in the body of this report. The following is a summary of our findings:

Section 38/1245 Property	$ 215,556,678
Section 1250 Property	9,821,363
Total Depreciable Cost	$ 225,378,041

A detailed presentation delineating the methodology employed and the conclusions reached in this study is contained in the report that follows.

37 Crystal Avenue Suite 200 Derry, NH 03038 (603) 434-4522

Our services have been confined to a property classification and construction cost segregation study. We have not investigated the title to the property nor the possible existence or effect of liens, mortgages or assessments.

This study was performed by the use of methods and procedures conforming to ethical standards and practices. Valuation Engineers has no financial interest in the property, and our fee for these services was not contingent upon the recommendations or conclusions presented herein.

Very truly yours,

Stewart M. Swenson

Stewart M. Swenson
Director of Appraisal Services

SMS/akm

INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

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EXHIBIT I. ASSET SUMMARY Schedule

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VALUATION ENGINEE

INVESTMENT TAX CREDIT STUDY

WMX TECHNOLOGY & SERVICES, INC.

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

PURPOSE OF STUDY

Our services focused on the construction and equipment expenditures made by Wheelabrator Technologies Inc. associated with the new Wheelabrator North Broward Inc. Refuse-to-Energy facility located in Pompano Beach, Florida.

The purpose of our investigation and analysis was to identify those tangible components of property and their respective costs which, in our opinion, under the provisions of the Internal Revenue Code, are considered to be Section 1245 and Section 38 property. For purposes of this study, the definition of Section 1245 property is the same as Section 38 property.

Exhibit I., the ASSET SUMMARY schedule of this report, summarizes the results of our analysis. It shows the total cost of each asset and indicates those assets which are considered to be Section 38/1245 property and Section 1250 property.

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SECTION 38 PROPERTY

Property described in this report as Section 38 property basically includes all tangible property, except buildings or their structural components, meeting certain tests of function, life and date of acquisition. The definition of Section 38 property is contained within Section 48 (a)(1) of the Internal Revenue Code, which states as follows:

> IN GENERAL--Except as provided in this subsection, the term "section 38 property" means--
>
> (A) tangible personal property (other than an air conditioning or heating unit), or
>
> (B) other tangible property (not including a building and its structural components) but only if such property--
>
> (i) is used as an integral part of manufacturing, production, or extraction or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or
>
> (ii) constitutes a research facility used in connection with any of the activities referred to in clause (i), or
>
> (iii) constitutes a facility used in connection with any of the activities referred to in clause (i), for the bulk storage of fungible commodities (including commodities in a liquid or gaseous state), or
>
> (C) elevators and escalators, but only if--
>
> (i) the construction, reconstruction, or erection of the elevator or escalator is completed by the taxpayer after June 30, 1963 or

VALUATION ENGINEE

(ii) the elevator or escalator is acquired after June 30, 1963, and the original use of such elevator or escalator commences with the taxpayer and commences after such date, or

(D) single purpose agricultural or horticultural structures, or

(E) in the case of a qualified rehabilitated building, that portion of the basis which is attributable to qualified rehabilitation expenditures (within the meaning of subsection (g)).

(F) in the case of qualified timber property (within the meaning of section 194(c)(1)), that portion of the basis of such property constituting the amortizable basis acquired during the taxable year (other than that portion of such amortizable basis attributable to property which otherwise qualifies as section 38 property) and taken into account under section 194 (after the application of section 194(b)(1)), or

(G) a storage facility (not including a building and its structural components) used in connection with the distribution of petroleum or any primary product of petroleum.

Such term includes only property to which section 168 applies without regard to any useful life and any other property with respect to which depreciation (or amortization in lieu of depreciation) is allowable and having a useful life (determined as of the time such property is placed in service) of 3 years or more. The preceding sentence shall not apply to property described in subparagraph (F) and, for purposes of this subpart, the useful life of such property shall be treated as its normal growing period.

Property may qualify as Section 38 property under any one of the subparagraphs of Section 48 (a)(1), or may qualify under two or more of these subparagraphs. The eligibility of Section 38 property is not intended to be defined narrowly nor necessarily be defined by state statute or case law. Assets may constitute tangible personal property under Section 38, but be classified as fixtures, and therefore real property, under local law.

VALUATION ENGINEE

METHODOLOGY OF STUDY

Our investigation and analysis of the Wheelabrator North Broward Inc. Refuse-to-Energy facility included the following procedures:

- An analysis of all construction documents including drawings, specifications, applications for payment, and contract change orders.
- Meetings with Wheelabrator Technologies' engineers to determine the function and nature of installation of all components of the facility.
- An inspection of the facility to verify the final installation of all Section 38 property components.

Our methodology follows professional engineering and cost estimating procedures. From our inspection of the facility and an analysis of the construction drawings, we developed a list of assets which in our opinion meet the criteria of the definition of Section 38 property. These assets were defined based upon consideration of tangibility, function, and the nature of installation.

The cost build up of each asset was determined by developing engineering quantity take-offs for construction labor and material amounts from the analysis of the construction drawings and specifications. Invoices and change orders which provide unit costs directly for individual assets or take-offs were matched accordingly. Contract amounts which apply to multiple assets were allocated based upon professional construction cost estimating procedures in relation to the quantity take-offs and unit prices obtained from construction industry cost sources, such as MEANS, Building Construction Cost Data. The contract reference cost source for each take-off of each asset is listed in EXHIBIT II., the ASSET DETAIL listings of this report.

VALUATION ENGINEE

The total depreciable cost analyzed in this study was $225,378,041. Of this amount $187,763,412 was identified as expenditures directly related to identifiable tangible units of property. The balance of $37,614,629 was project indirect costs, including construction management costs, startup costs, training costs, construction interest, insurance costs and legal fees. The sources and amounts of all project costs are listed on page 6 of this report.

Indirect costs were allocated to the direct cost of each asset in order to obtain the total cost for each asset listed in Exhibit I., the ASSET SUMMARY schedule. The allocation of indirect costs were proportionate to the amount of each asset's direct cost for both Section 38/1245 property and Section 1250 property.

TOTAL CAPITALIZED COST

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

DESCRIPTION	TOTAL COST ($)	DIRECT COST ($)	INDIRECT COST ($)
RUST INTERNATIONAL CONTRACT	181,463,181	181,463,181	
CONSTRUCTION INTEREST	17,982,539		17,982,539
TERTIARY WATER PLANT	2,442,606	2,442,606	
INTERCONNECT	2,167,354	2,167,354	
ENGINEERING COSTS	40,630		40,630
BROWARD REIMBURSABLES	682,620		682,620
CONSTRUCTION MANAGEMENT	2,682,124		2,682,124
VON ROLL ROYALTY	497,115	497,115	
INSURANCE	1,237,754		1,237,754
LEGAL FEES	1,425,482		1,425,482
MAINTENANCE EQUIPMENT	220,340	220,340	
ARCHITECTURAL SERVICES	21,619		21,619
E&I MACHINE SHOP EQUIPMENT	125,277	125,277	
SAFETY EQUIPMENT	88,251	88,251	
LUBRICANTS	36,869		36,869
OPERATING SUPPLY INVENTORY	2,849		2,849
MOBILE EQUIPMENT	384,874	384,874	
LABORATORY EQUIPMENT	19,576	19,576	
OFFICE FURNITURE & EQUIPMENT	336,838	336,838	
TRAINING COSTS	1,565,393		1,565,393
START-UP COSTS	868,483		868,483
LANDSCAPING	18,000	18,000	
PERMITS & TESTING	355,368		355,368
SALES TAX	729,613		729,613
PROPERTY TAXES	46,274		46,274
ASH LANDFILL	908		908
ENVIRONMENTAL TESTING	46,354		46,354
OTHER FEES	2,619,901		2,619,901
OTHER COSTS	7,269,849		7,269,849
TOTAL DEPRECIABLE COST ($)	225,378,041	187,763,412	37,614,629
LAND COST	4,754,375		
TOTAL CAPITALIZED COST ($)	230,132,416		

DESCRIPTION OF FACILITY

The Wheelabrator North Broward Inc. Refuse-to-Energy facility is located at 2600 N.W. 48th Street in Pompano Beach, Florida. The facility is designed to process 2250 tons of refuse per day and generate 67.5 megawatts of electrical power. It is a mass burn type facility with three waterwall type boiler systems and one steam turbine generator.

The operation of the facility begins with trash being trucked to the facility. Trucks are weighed as they enter the plant site before proceeding to drive into the refuse tipping enclosure and depositing the trash into the refuse pit. Overhead cranes are used to mix the refuse and transfer it from the refuse pit up to the boiler charging platform and into the feed hoppers. Hydraulic rams push the refuse from the bottom of the feed hoppers onto the boiler stoker grates.

The boiler stoker grates are the Von Roll reciprocating type. The reciprocating action of the grates moves the refuse through the combustion zones ensuring that all combustible materials are completely burned. The remaining noncombustible materials and ash then fall off the end of the grate into the clinker chute and onto the bottom ash conveyor. Superheated steam from each boiler is supplied to the turbine generator through a common manifold and electrical power is produced. A surface condenser and cooling tower system is used to condense the steam for recirculation back to the boiler.

Air pollution control equipment includes three spray dryer absorber systems with fabric filters to process the combustion gases of each boiler. The processed gases are then emitted via induced draft fans and a stack. Flyash residue from the pollution control system is conveyed back to the boiler bottom ash conveyor and into the ash conditioning enclosure.

CONCLUSION

The conclusions of this study are presented in Exhibit I., the ASSET SUMMARY schedule, and are summarized as follows:

Section 38/1245 Property	$ 215,556,678
Section 1250 Property	9,821,363
Total Depreciable Cost	$ 225,378,041

It is our opinion that the conclusions set forth in this report have given consideration to all available facts pertaining to the construction of the new Wheelabrator North Broward Inc. Refuse-to-Energy facility. The results of our investigation and analysis are detailed in the Exhibits that follow:

EXHIBIT I. ASSET SUMMARY Schedule

EXHIBIT II. ASSET DETAIL Listings

EXHIBIT I.

ASSET SUMMARY

ASSET SUMMARY

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	DESCRIPTION	DIRECT COST ($)	INDIRECT COST ($)	TOTAL COST ($)	SEC 1250 COST ($)	SEC 38/1245 COST ($)
101	SITE IMPROVEMENTS	4,045,944	810,524	4,856,468	4,856,468	
102	SITE UTILITIES	1,676,581	335,869	2,012,450	2,012,450	
103	PUMP HOUSE	53,552	10,728	64,280	64,280	
104	ADMINISTRATION BUILDING	702,365	140,705	843,070	843,070	
105	PLANT LOCKER ROOMS & OFFICES	1,082,801	216,917	1,299,718	1,299,718	
106	MAINTENANCE BUILDING	620,977	124,400	745,377	745,377	
201	TRUCK ACCESS PAVEMENTS	3,285,245	658,133	3,943,378		3,943,378
202	TRUCK SCALE FACILITIES	534,455	107,067	641,522		641,522
203	REFUSE TIPPING ENCLOSURE	3,555,028	712,178	4,267,206		4,267,206
204	REFUSE PIT	5,638,591	1,129,579	6,768,170		6,768,170
205	REFUSE PIT ENCLOSURE	6,378,847	1,277,874	7,656,721		7,656,721
206	BOILER EQUIPMENT ENCLOSURE	12,022,201	2,408,407	14,430,608		14,430,608
207	ASH CONDITIONING ENCLOSURE	385,827	77,293	463,120		463,120
208	ASH LOAD-OUT EQUIPMENT ENCL.	631,823	126,573	758,396		758,396
209	TURBINE GENERATOR ENCLOSURE	688,812	137,990	826,802		826,802
210	ELECTRIC SWITCHGEAR ENCLOSURE	548,092	109,799	657,891		657,891
211	MOTOR CONTROL EQUIPMENT ENCL.	230,448	46,166	276,614		276,614
212	EQUIPMENT FOUNDATIONS & STRL.	4,740,516	949,667	5,690,183		5,690,183
213	REFUSE HANDLING CRANES	2,946,082	590,188	3,536,270		3,536,270
214	BOILER EQUIPMENT	49,475,347	9,911,392	59,386,739		59,386,739
215	ASH HANDLING EQUIPMENT	3,395,876	680,296	4,076,172		4,076,172
216	AIR POLLUTION CONTROL EQUIP.	25,966,142	5,201,795	31,167,937		31,167,937
217	EMISSIONS STACK	1,741,099	348,794	2,089,893		2,089,893
218	STOKER/GRATES EQUIPMENT	11,943,161	2,392,572	14,335,733		14,335,733
219	MISCELLANEOUS EQUIPMENT	2,398,556	480,503	2,879,059		2,879,059
220	PROCESS INSTRUMENTATION	4,125,407	826,442	4,951,849		4,951,849
221	PROCESS PIPING & VENTILATION	11,300,581	2,263,844	13,564,425		13,564,425
222	PROCESS ELEC. POWER WIRING	8,847,708	1,772,461	10,620,169		10,620,169
223	COOLING TOWER EQUIPMENT	2,172,034	435,123	2,607,157		2,607,157
224	TURBINE GENERATOR EQUIPMENT	12,726,604	2,549,520	15,276,124		15,276,124
225	ELECTRIC POWER TRANSMISSION	3,902,710	781,830	4,684,540		4,684,540

EXHIBIT II.

ASSET DETAIL

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
101	01	DEMOLITION	1	LS	154,133.00	RUST 1-1100-011	154,133.00
101	01	CLEAR & GRUB	1	LS	37,167.00	RUST 1-1100-021	37,167.00
101	01	SITE EXCAVATION	1	LS	98,098.00	RUST 1-1100-023	98,098.00
101	01	DRAINAGE CULVERT & CONC. PIPE	1	LS	158,757.00	RUST 1-1100-026	158,757.00
101	01	SOIL STABILIZATION	1	LS	26,655.00	RUST 1-1100-035	26,655.00
101	01	SODDING & LAWN SPRINKLERS	1	LS	11,660.00	RUST 1-1100-040	11,660.00
101	01	SITE - BACKFILL	1	LS	1,111,602.00	RUST 1-1100-077	1,111,602.00
101	01	DETENTION POND SODDING	1	LS	29,275.00	RUST 1-1101-040	29,275.00
101	01	DETENTION POND OUTLET STRL	1	LS	10,000.00	RUST 1-1101-050	10,000.00
101	01	DETENTION POND LINER	1	LS	327,234.00	RUST 1-1101-051	327,234.00
101	01	SIDEWALKS	1	LS	4,200.00	RUST 1-1200-031	4,200.00
101	01	ASPHALT PAVING - AUTO ACCESS	1	LS	47,124.00	RUST 1-1200-032	47,124.00
101	01	CONCRETE CURB & GUTTER	1	LS	15,300.00	RUST 1-1200-038	15,300.00
101	01	48TH STREET IMPROVEMENTS	1	LS	120,655.00	RUST 1-1210-030	120,655.00
101	01	SITE LIGHTING - AUTO ACCESS	1	LS	16,000.00	RUST 1-1400-830	16,000.00
101	01	SIGN, FLAGPOLE & FOUNTAIN	1	LS	85,800.00	RUST 1-1497-040	85,800.00
101	01	LANDSCAPING	1	LS	180,496.00	RUST 1-1500-040	180,496.00
101	01	SITE MASONRY/STUCCO WALL	1	LS	65,790.00	RUST 1-1501-040	65,790.00
101	01	SEEDING	1	LS	9,000.00	RUST 1-1501-041	9,000.00
101	01	TOP SOIL	1	LS	53,000.00	RUST 1-1502-022	53,000.00
101	01	CHAIN LINK FENCING	1	LS	36,454.00	RUST 1-1503-043	36,454.00
101	01	SITE METHANE VENTILATION SYS.	1	LS	124,303.00	RUST 4-1500-526	124,303.00
101	OH	RUST CONTRACT OVERHEAD	1	LS	1,305,241.00	RUST OVERHEAD	1,305,241.00
101	GL	LANDSCAPING	1	LS	18,000.00	G/L 1505BAL	18,000.00

ASSET NO. 101 * SITE IMPROVEMENTS ********** TOTAL ($) 4,045,944.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
102	01	SANITARY SEWER MANHOLES	1	LS	26,121.00	RUST 1-1301-492	26,121.00
102	01	WATER & METER PITS	1	LS	29,547.00	RUST 1-1320-300	29,547.00
102	01	WATER STORAGE TANK FOUNDATION	1	LS	2,804.00	RUST 3-1000-350	2,804.00
102	01	WATER PUMP FOUNDATIONS	1	LS	2,961.00	RUST 3-2000-430	2,961.00
102	01	INSTALLATION OF PUMPS	1	LS	834.00	RUST 4-0001-540	834.00
102	01	PUMP - CITY WATER BOOSTER #1	1	LS	4,443.00	RUST 4-1010-540	4,443.00
102	01	PUMP - CITY WATER BOOSTER #2	1	LS	4,443.00	RUST 4-1020-540	4,443.00
102	01	WATER STORAGE TANK, 50,000 GAL	1	LS	59,590.00	RUST 4-1100-507	59,590.00
102	01	PUMP - FIRE PROTECTION #1	1	LS	32,482.00	RUST 4-1110-540	32,482.00
102	01	PUMP - FIRE PROTECTION #2	1	LS	34,270.00	RUST 4-1120-540	34,270.00
102	01	PUMP - JOCKEY F.P. #3	1	LS	3,577.00	RUST 4-1140-540	3,577.00
102	01	VALVES, METERS & FITTINGS	1	LS	12,450.00	RUST 4-1200-583	12,450.00
102	01	PUMP - SUBMERSIBLE SEWER #1	1	LS	11,228.00	RUST 4-1250-540	11,228.00
102	01	PUMP - SUBMERSIBLE SEWER #2	1	LS	11,228.00	RUST 4-1260-540	11,228.00
102	01	SITE INSTRUMENTATION	1	LS	103,880.00	RUST 6-6000-590	103,880.00
102	01	FIRE PROTECTION YARD LOOP	1	LS	277,550.00	RUST 7-2000-489	277,550.00
102	01	EXCAVATION FOR SITE PIPING	1	LS	12,877.00	RUST 7-7000-070	12,877.00
102	01	SITE PIPING - CARBON STEEL	1	LS	99,444.00	RUST 7-7000-625	99,444.00
102	01	SITE PIPING - PVC PIPING	1	LS	25,963.00	RUST 7-7000-740	25,963.00
102	01	SITE PIPING - DUCTILE IRON	1	LS	59,704.00	RUST 7-7000-755	59,704.00
102	01	SITE PIPING - CLEAN & TEST	1	LS	8,359.00	RUST 7-7000-793	8,359.00
102	01	SANITARY SEWERS & LIFT STATION	1	LS	162,706.00	RUST 7-7010-491	162,706.00
102	01	SITE MISC. VALVES & FITTINGS	1	LS	2,844.00	RUST 7-7790-790	2,844.00
102	01	SITE ELEC. TRANSFORMERS	1	LS	14,801.00	RUST 8-8000-821	14,801.00
102	01	SITE MOTOR CONTROL CENTERS	1	LS	8,861.00	RUST 8-8000-822	8,861.00
102	01	SITE MISC. ELEC. CONDUIT	1	LS	66,189.00	RUST 8-8000-823	66,189.00
102	01	SITE ELEC. CABLE TRAY	1	LS	3,431.00	RUST 8-8000-824	3,431.00
102	01	SITE ELEC. WIRE & CABLE	1	LS	38,430.00	RUST 8-8000-825	38,430.00
102	01	SITE ELEC. CONTROL EQUIPMENT	1	LS	10,737.00	RUST 8-8000-827	10,737.00
102	01	SITE ELEC. CATHODIC PROTECTION	1	LS	1,537.00	RUST 8-8000-843	1,537.00
102	OH	RUST CONTRACT OVERHEAD	1	LS	543,290.00	RUST OVERHEAD	543,290.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
103	01	EXCAVATION & BACKFILL	1 LS	744.00	RUST 2-0200-070	744.00
103	01	CONCRETE FOUNDATIONS & SLABS	1 LS	15,013.00	RUST 2-0200-350	15,013.00
103	01	STRUCTURAL STEEL	1 LS	12,176.00	RUST 2-0200-420	12,176.00
103	01	MASONRY	1 LS	1,112.00	RUST 2-0200-443	1,112.00
103	01	METAL ROOFING	1 LS	2,488.00	RUST 2-0200-452	2,488.00
103	01	PAINTING	1 LS	575.00	RUST 2-0200-483	575.00
103	01	FIRE PROTECTION PIPING	1 LS	1,650.00	RUST 5-0200-488	1,650.00
103	01	LIGHTING FIXTURES & WIRING	1 LS	2,441.00	RUST 5-0200-830	2,441.00
103	OH	RUST CONTRACT OVERHEAD	1 LS	17,353.00	RUST OVERHEAD	17,353.00
		ASSET NO. 103 * PUMP HOUSE ********** TOTAL ($)				53,552.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
104	01	EXCAVATION & BACKFILL	1 LS	6,150.00	RUST 2-0100-070	6,150.00
104	01	PILINGS	1 LS	22,972.00	RUST 2-0100-094	22,972.00
104	01	CONCRETE FOUNDATIONS & SLABS	1 LS	54,958.00	RUST 2-0100-350	54,958.00
104	01	BUILDING STRUCTURE	1 LS	60,611.00	RUST 2-0100-400	60,611.00
104	01	METHANE PROTECTION	1 LS	44,273.00	RUST 2-0100-411	44,273.00
104	01	MISC. STRUCTURAL STEEL	1 LS	7,917.00	RUST 2-0100-420	7,917.00
104	01	CARPENTRY	1 LS	3,590.00	RUST 2-0100-460	3,590.00
104	01	INTR. WALLS & CEILINGS	1 LS	43,604.00	RUST 2-0100-462	43,604.00
104	01	WINDOWS	1 LS	16,255.00	RUST 2-0100-463	16,255.00
104	01	DOORS	1 LS	20,400.00	RUST 2-0100-464	20,400.00
104	01	FLOOR & WALL COVERINGS	1 LS	14,914.00	RUST 2-0100-466	14,914.00
104	01	TOILET ACCESSORIES	1 LS	3,874.00	RUST 2-0100-469	3,874.00
104	01	METAL SIDING & ROOFING	1 LS	35,288.00	RUST 2-0100-471	35,288.00
104	01	PAINTING	1 LS	2,480.00	RUST 2-0100-483	2,480.00
104	01	PLUMBING FIXTURES & PIPING	1 LS	20,345.00	RUST 5-0100-485	20,345.00
104	01	FIRE PROTECTION SYSTEM	1 LS	11,900.00	RUST 5-0100-488	11,900.00
104	01	HEATING & AIR-CONDITIONING	1 LS	75,900.00	RUST 5-0100-495	75,900.00
104	01	LIGHTING FIXTURES & WIRING	1 LS	29,335.00	RUST 5-0100-830	29,335.00
104	OH	RUST CONTRACT OVERHEAD	1 LS	227,599.00	RUST OVERHEAD	227,599.00
		ASSET NO. 104 * ADMINISTRATION BUILDING ****** TOTAL ($)				702,365.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
105	02	BUILDING STRUCTURE	1 LS	264,850.00	RUST 2-0300-420	264,850.00
105	02	INTERIOR FINISHES	1 LS	178,743.00	RUST 2-0300-460	178,743.00
105	02	CEILINGS & WALLS	1 LS	172,860.00	RUST 2-0300-462	172,860.00
105	02	WINDOWS	1 LS	5,400.00	RUST 2-0300-463	5,400.00
105	02	LOCKER ROOM & TOILET ACCESS.	1 LS	2,920.00	RUST 2-0300-469	2,920.00
105	02	PAINTING	1 LS	14,150.00	RUST 2-0300-482	14,150.00
105	02	PLUMBING	1 LS	31,000.00	RUST 5-0300-485	31,000.00
105	02	FIRE PROTECTION SYSTEM	1 LS	12,400.00	RUST 5-0300-488	12,400.00
105	02	HVAC	1 LS	24,800.00	RUST 5-0300-495	24,800.00
105	02	LIGHTING FIXTURES & WIRING	1 LS	24,800.00	RUST 5-0300-834	24,800.00
105	OH	RUST CONTRACT OVERHEAD	1 LS	350,878.00	RUST OVERHEAD	350,878.00
		ASSET NO. 105 * PLANT LOCKER ROOMS & OFFICES * TOTAL ($)				1,082,801.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
106	03	EXCAVATION & BACKFILL	1 LS	8,981.00	RUST 2-1720-070	8,981.00
106	03	CONCRETE FOUNDATIONS	1 LS	39,565.00	RUST 2-1720-350	39,565.00
106	03	CONCRETE SLAB-ON-GRADE	1 LS	27,049.00	RUST 2-1720-330	27,049.00
106	03	CONCRETE SUPPORTED SLAB	1 LS	5,260.00	RUST 2-1720-340	5,260.00
106	03	PRE-ENGINEERED STRUCTURE	1 LS	179,349.00	RUST 2-1720-400	179,349.00
106	03	METHANE PROTECTION	1 LS	38,784.00	RUST 2-1720-411	38,784.00
106	03	MASONRY	1 LS	10,111.00	RUST 2-1720-443	10,111.00
106	03	BUILT-UP ROOFING	1 LS	11,454.00	RUST 2-1720-451	11,454.00
106	03	CARPENTRY	1 LS	7,367.00	RUST 2-1720-460	7,367.00
106	03	DOORS	1 LS	6,835.00	RUST 2-1720-464	6,835.00
106	03	TOILET ACCESSORIES	1 LS	1,230.00	RUST 2-1720-469	1,230.00
106	03	PAINTING	1 LS	3,620.00	RUST 2-1720-482	3,620.00
106	03	PLUMBING FIXTURES & PIPING	1 LS	16,844.00	RUST 5-1720-485	16,844.00
106	03	FIRE PROTECTION SYSTEM	1 LS	9,282.00	RUST 5-1720-488	9,282.00
106	03	HEATING & AIR-CONDITIONING	1 LS	17,190.00	RUST 5-1720-495	17,190.00
106	03	LIGHTING FIXTURES & WIRING	1 LS	28,967.00	RUST 5-1720-834	28,967.00
106	03	ELECTRICAL GROUNDING	1 LS	7,864.00	RUST 5-1720-835	7,864.00
106	OH	RUST CONTRACT OVERHEAD	1 LS	201,225.00	RUST OVERHEAD	201,225.00
		ASSET NO. 106 * MAINTENANCE BUILDING ********* TOTAL ($)				620,977.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
201	01	GUARD RAIL & BUMPERS	1	LS	49,729.00	RUST 1-1100-037	49,729.00
201	01	ACCESS RAMP - BACKFILL	1	LS	234,750.00	RUST 1-1100-077	234,750.00
201	01	RAMP - CONCRETE V. GUTTERS	1	LS	60,175.00	RUST 1-1101-020	60,175.00
201	01	ASPHALT PAVING - TRUCK ACCESS	1	LS	217,333.00	RUST 1-1200-032	217,333.00
201	01	PAVEMENT BASE	1	LS	306,538.00	RUST 1-1200-033	306,538.00
201	01	DRAINAGE INLET STRUCTURES	1	LS	25,800.00	RUST 1-1300-492	25,800.00
201	01	SITE LIGHTING - TRUCK ACCESS	1	LS	117,954.00	RUST 1-1400-830	117,954.00
201	01	REINFORCED EARTH ACCESS RAMP	1	LS	1,041,840.00	RUST 1-1600-445	1,041,840.00
201	01	ACCESS RAMP CONCRETE FDN.	1	LS	44,850.00	RUST 1-1750-350	44,850.00
201	01	ACCESS RAMP FDN. PILINGS	1	LS	101,218.00	RUST 1-1750-094	101,218.00
201	01	SITE LIGHTING FOUNDATIONS	1	LS	20,486.00	RUST 3-1400-350	20,486.00
201	OH	RUST CONTRACT OVERHEAD	1	LS	1,064,572.00	RUST OVERHEAD	1,064,572.00
		ASSET NO. 201 * TRUCK ACCESS PAVEMENTS ******* TOTAL ($)					3,285,245.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
202	02	SCALE HOUSE STRUCTURE	1 LS	49,255.00	RUST 2-0100-400	49,255.00
202	02	SCALE HOUSE - PLUMBING	1 LS	12,493.00	RUST 5-0100-485	12,493.00
202	02	SCALE HOUSE - HVAC	1 LS	19,112.00	RUST 5-0100-495	19,112.00
202	02	SCALE HOUSE - LIGHTING	1 LS	9,125.00	RUST 5-0100-834	9,125.00
202	02	SCALE HOUSE - ELEC. GROUNDING	1 LS	4,411.00	RUST 5-0100-835	4,411.00
202	02	TRUCK SCALE PIT - EARTHWORK	1 LS	9,787.00	RUST 3-1000-070	9,787.00
202	02	TRUCK SCALE PIT - PILINGS	1 LS	76,983.00	RUST 3-1000-094	76,983.00
202	02	TRUCK SCALE PIT - CONCRETE	1 LS	109,331.00	RUST 3-1000-350	109,331.00
202	02	TRUCK SCALE NO. 1	1 LS	23,376.00	RUST 4-1010-505	23,376.00
202	02	TRUCK SCALE NO. 2	1 LS	23,318.00	RUST 4-1020-505	23,318.00
202	02	TRUCK SCALE NO. 3	1 LS	22,750.00	RUST 4-1030-505	22,750.00
202	02	TRUCK SCALE SUMP PUMP	1 LS	1,326.00	RUST 4-1010-540	1,326.00
202	OH	RUST CONTRACT OVERHEAD	1 LS	173,188.00	RUST OVERHEAD	173,188.00
		ASSET NO. 202 * TRUCK SCALE FACILITIES ******* TOTAL ($)				534,455.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
203	01	TIPPING FLOOR - BACKFILL	1	LS	685,344.00	RUST 1-1100-077	685,344.00
203	02	EXCAVATION & BACKFILL	1	LS	6,560.00	RUST 2-0200-070	6,560.00
203	02	CONCRETE FOOTINGS & GRADE BEAM	1	LS	190,930.00	RUST 2-0200-350	190,930.00
203	02	CONCRETE SLAB-ON-GRADE	1	LS	167,467.00	RUST 2-0200-330	167,467.00
203	02	STRUCTURAL STEEL	1	LS	740,302.00	RUST 2-0200-420	740,302.00
203	02	METAL ROOFING	1	LS	192,308.00	RUST 2-0200-452	192,308.00
203	02	ENTRY DOORS	1	LS	27,360.00	RUST 2-0200-464	27,360.00
203	02	EXTERIOR SIDING	1	LS	123,404.00	RUST 2-0200-471	123,404.00
203	02	PAINTING	1	LS	17,550.00	RUST 2-0200-480	17,550.00
203	02	FLOOR & ROOF DRAINS	1	LS	43,085.00	RUST 5-0200-487	43,085.00
203	02	FIRE PROTECTION SYSTEM	1	LS	129,734.00	RUST 5-0200-488	129,734.00
203	02	LIGHTING FIXTURES & WIRING	1	LS	76,088.00	RUST 5-0200-834	76,088.00
203	02	ELECTRICAL GROUNDING	1	LS	2,902.00	RUST 5-0200-835	2,902.00
203	OH	RUST CONTRACT OVERHEAD	1	LS	1,151,994.00	RUST OVERHEAD	1,151,994.00
		ASSET NO. 203 * REFUSE TIPPING ENCLOSURE ***** TOTAL ($)					3,555,028.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
204	02	CONCRETE MUD SLAB	1 LS	13,028.00	RUST 3-2000-077	13,028.00
204	02	PILINGS	1 LS	1,354,490.00	RUST 3-2000-094	1,354,490.00
204	02	CONCRETE MAT FOUNDATION	1 LS	327,312.00	RUST 3-2000-310	327,312.00
204	02	CONCRETE WALLS & PILASTERS	1 LS	1,132,170.00	RUST 3-2000-350	1,132,170.00
204	02	WATERPROOFING	1 LS	2,787.00	RUST 3-2000-410	2,787.00
204	02	METHANE PROTECTION	1 LS	34,879.00	RUST 3-2000-411	34,879.00
204	02	STRUCTURAL STEEL	1 LS	149,618.00	RUST 3-2000-420	149,618.00
204	02	ANCHOR BOLTS, GROUT & EMBEDS	1 LS	13,981.00	RUST 3-2000-418	13,981.00
204	02	REINFORCED EARTH WALL	1 LS	783,161.00	RUST 3-2000-445	783,161.00
204	OH	RUST CONTRACT OVERHEAD	1 LS	1,827,165.00	RUST OVERHEAD	1,827,165.00
		ASSET NO. 204 * REFUSE PIT **********			TOTAL ($)	5,638,591.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
205	02	EXCAVATION & BACKFILL	1 LS	16,556.00	RUST 2-0300-070	16,556.00
205	02	PILINGS	1 LS	112,114.00	RUST 2-0300-094	112,114.00
205	02	CONCRETE MAT	1 LS	50,870.00	RUST 2-0300-310	50,870.00
205	02	CONCRETE FOOTINGS & GRADE BEAM	1 LS	80,403.00	RUST 2-0300-350	80,403.00
205	02	CONCRETE SLAB-ON-GRADE	1 LS	60,574.00	RUST 2-0300-330	60,574.00
205	02	CONCRETE SUPPORTED SLAB	1 LS	168,105.00	RUST 2-0300-340	168,105.00
205	02	METAL DECKING	1 LS	53,381.00	RUST 2-0300-145	53,381.00
205	02	METHANE PROTECTION	1 LS	123,369.00	RUST 2-0300-411	123,369.00
205	02	STRUCTURAL STEEL	1 LS	1,695,236.00	RUST 2-0300-420	1,695,236.00
205	02	GRATING	1 LS	14,938.00	RUST 2-0300-431	14,938.00
205	02	FLOOR PLATE	1 LS	19,128.00	RUST 2-0300-432	19,128.00
205	02	HANDRAIL	1 LS	37,113.00	RUST 2-0300-433	37,113.00
205	02	STEEL STAIRS	1 LS	34,745.00	RUST 2-0300-434	34,745.00
205	02	STEEL PLATFORMS	1 LS	4,571.00	RUST 2-0300-435	4,571.00
205	02	ANCHOR BOLTS & IMBEDS	1 LS	62,806.00	RUST 2-0300-436	62,806.00
205	02	MASONRY	1 LS	207,910.00	RUST 2-0300-440	207,910.00
205	02	BUILT-UP ROOFING	1 LS	31,971.00	RUST 2-0300-451	31,971.00
205	02	STANDING METAL SEAM ROOFING	1 LS	155,272.00	RUST 2-0300-452	155,272.00
205	02	ENTRY DOORS	1 LS	175,726.00	RUST 2-0300-464	175,726.00
205	02	FLOORING	1 LS	55,310.00	RUST 2-0300-466	55,310.00
205	02	EXTERIOR SIDING	1 LS	287,050.00	RUST 2-0300-471	287,050.00
205	02	FIREPROOFING	1 LS	31,900.00	RUST 2-0300-477	31,900.00
205	02	PAINTING	1 LS	57,000.00	RUST 2-0300-481	57,000.00
205	02	PLUMBING	1 LS	119,472.00	RUST 5-0300-485	119,472.00
205	02	FLOOR & ROOF DRAINS	1 LS	55,002.00	RUST 5-0300-487	55,002.00
205	02	FIRE PROTECTION SYSTEM	1 LS	255,634.00	RUST 5-0300-488	255,634.00
205	02	LIGHTING FIXTURES & WIRING	1 LS	328,612.00	RUST 5-0300-834	328,612.00
205	02	ELECTRICAL GROUNDING	1 LS	17,037.00	RUST 5-0300-835	17,037.00
205	OH	RUST CONTRACT OVERHEAD	1 LS	2,067,042.00	RUST OVERHEAD	2,067,042.00

ASSET NO. 205 * REFUSE PIT ENCLOSURE ********* TOTAL ($) 6,378,847.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
206	03	EXCAVATION & BACKFILL	1 LS	38,337.00	RUST 2-0100-070	38,337.00
206	03	PILINGS	1 LS	440,165.00	RUST 2-0100-094	440,165.00
206	03	CONCRETE MAT	1 LS	192,112.00	RUST 2-0100-310	192,112.00
206	03	CONCRETE PIER FOUNDATIONS	1 LS	54,976.00	RUST 2-0100-350	54,976.00
206	03	CONCRETE SLAB-ON-GRADE	1 LS	84,060.00	RUST 2-0100-330	84,060.00
206	03	CONCRETE SUPPORTED SLAB	1 LS	292,294.00	RUST 2-0100-340	292,294.00
206	03	METAL DECKING	1 LS	83,517.00	RUST 2-0100-145	83,517.00
206	03	CONCRETE SEALER	1 LS	188,710.00	RUST 2-0100-400	188,710.00
206	03	METHANE PROTECTION	1 LS	167,392.00	RUST 2-0100-411	167,392.00
206	03	STRUCTURAL STEEL	1 LS	3,733,899.00	RUST 2-0100-420	3,733,899.00
206	03	GRATING	1 LS	327,861.00	RUST 2-0100-431	327,861.00
206	03	FLOOR PLATE	1 LS	98,674.00	RUST 2-0100-432	98,674.00
206	03	HANDRAIL	1 LS	236,415.00	RUST 2-0100-433	236,415.00
206	03	STEEL STAIRS & LADDERS	1 LS	139,221.00	RUST 2-0100-434	139,221.00
206	03	ANCHOR BOLTS & EMBEDS	1 LS	110,600.00	RUST 2-0100-437	110,600.00
206	03	MASONRY	1 LS	343,627.00	RUST 2-0100-443	343,627.00
206	03	ROOFING	1 LS	52,959.00	RUST 2-0100-452	52,959.00
206	03	CARPENTRY	1 LS	16,235.00	RUST 2-0100-460	16,235.00
206	03	WINDOWS	1 LS	740.00	RUST 2-0100-463	740.00
206	03	DOORS	1 LS	169,425.00	RUST 2-0100-464	169,425.00
206	03	VINYL FLOORING	1 LS	1,852.00	RUST 2-0100-466	1,852.00
206	03	METAL SIDING	1 LS	324,314.00	RUST 2-0100-471	324,314.00
206	03	FIREPROOFING	1 LS	47,850.00	RUST 2-0100-477	47,850.00
206	03	PAINTING	1 LS	83,580.00	RUST 2-0100-481	83,580.00
206	03	FLOOR & ROOF DRAINS	1 LS	119,097.00	RUST 5-0100-487	119,097.00
206	03	FIRE PROTECTION	1 LS	40,578.00	RUST 5-0100-488	40,578.00
206	03	LIGHTING FIXTURES & WIRING	1 LS	685,098.00	RUST 5-0100-834	685,098.00
206	03	ELECTRICAL GROUNDING	1 LS	52,862.00	RUST 5-0100-835	52,862.00
206	OH	RUST CONTRACT OVERHEAD	1 LS	3,895,751.00	RUST OVERHEAD	3,895,751.00

ASSET NO. 206 * BOILER EQUIPMENT ENCLOSURE *** TOTAL ($) 12,022,201.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
207	03	EXCAVATION & BACKFILL	1 LS	3,036.00	RUST 3-6030-070	3,036.00
207	03	CONCRETE FOUNDATIONS	1 LS	19,727.00	RUST 3-6030-350	19,727.00
207	03	CONCRETE SLAB-ON-GRADE	1 LS	28,083.00	RUST 3-6030-330	28,083.00
207	03	CONCRETE SUPPORTED SLAB	1 LS	6,438.00	RUST 3-6030-340	6,438.00
207	03	METAL DECKING	1 LS	1,597.00	RUST 3-6030-145	1,597.00
207	03	METHANE PROTECTION	1 LS	2,755.00	RUST 3-6030-411	2,755.00
207	03	STRUCTURAL STEEL	1 LS	123,593.00	RUST 3-6030-420	123,593.00
207	03	GRATING	1 LS	4,552.00	RUST 3-6030-431	4,552.00
207	03	HANDRAIL	1 LS	17,099.00	RUST 3-6030-433	17,099.00
207	03	STEEL STAIRS & LADDERS	1 LS	9,856.00	RUST 3-6030-434	9,856.00
207	03	ANCHOR BOLTS & EMBEDS	1 LS	2,925.00	RUST 3-6030-437	2,925.00
207	03	DOORS	1 LS	29,930.00	RUST 3-6030-464	29,930.00
207	03	PAINTING	1 LS	11,210.00	RUST 3-6030-481	11,210.00
207	OH	RUST CONTRACT OVERHEAD	1 LS	125,026.00	RUST OVERHEAD	125,026.00
		ASSET NO. 207 * ASH CONDITIONING ENCLOSURE *** TOTAL ($)				385,827.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
208	03	EXCAVATION & BACKFILL	1 LS	4,945.00	RUST 2-0600-070	4,945.00
208	03	CONCRETE FOUNDATIONS	1 LS	27,745.00	RUST 2-0600-350	27,745.00
208	03	CONCRETE SLAB-ON-GRADE	1 LS	46,529.00	RUST 2-0600-330	46,529.00
208	03	METHANE PROTECTION	1 LS	40,814.00	RUST 2-0600-411	40,814.00
208	03	STRUCTURAL STEEL	1 LS	99,795.00	RUST 2-0600-420	99,795.00
208	03	GRATING	1 LS	18,153.00	RUST 2-0600-431	18,153.00
208	03	HANDRAIL	1 LS	7,801.00	RUST 2-0600-433	7,801.00
208	03	STAIRS & PLATFORMS	1 LS	4,441.00	RUST 2-0600-435	4,441.00
208	03	ANCHOR BOLTS & EMBEDS	1 LS	19,087.00	RUST 2-0600-437	19,087.00
208	03	METAL ROOFING	1 LS	17,282.00	RUST 2-0600-452	17,282.00
208	03	DOORS	1 LS	11,410.00	RUST 2-0600-464	11,410.00
208	03	METAL SIDING	1 LS	46,269.00	RUST 2-0600-471	46,269.00
208	03	LIGHTING FIXTURES & WIRING	1 LS	75,223.00	RUST 5-0600-834	75,223.00
208	03	ELECTRICAL GROUNDING	1 LS	7,589.00	RUST 5-0600-835	7,589.00
208	OH	RUST CONTRACT OVERHEAD	1 LS	204,740.00	RUST OVERHEAD	204,740.00
		ASSET NO. 208 * ASH LOAD-OUT EQUIPMENT ENCL. * TOTAL ($)				631,823.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
209	10	EXCAVATION & BACKFILL	1 LS	5,013.00	RUST 2-0100-070	5,013.00
209	10	PILINGS	1 LS	23,433.00	RUST 2-0100-094	23,433.00
209	10	CONCRETE PIER FOUNDATIONS	1 LS	14,241.00	RUST 2-0100-350	14,241.00
209	10	CONCRETE SLAB-ON-GRADE	1 LS	59,776.00	RUST 2-0100-330	59,776.00
209	10	CONCRETE SUPPORTED SLAB	1 LS	15,847.00	RUST 2-0100-340	15,847.00
209	10	METAL DECKING	1 LS	2,825.00	RUST 2-0100-145	2,825.00
209	10	STRUCTURAL STEEL	1 LS	129,046.00	RUST 2-0100-420	129,046.00
209	10	GRATING	1 LS	36,533.00	RUST 2-0100-431	36,533.00
209	10	FLOOR PLATE	1 LS	433.00	RUST 2-0100-432	433.00
209	10	HANDRAIL	1 LS	24,575.00	RUST 2-0100-433	24,575.00
209	10	STEEL STAIRS & LADDERS	1 LS	10,679.00	RUST 2-0100-434	10,679.00
209	10	ANCHOR BOLTS & EMBEDS	1 LS	6,709.00	RUST 2-0100-437	6,709.00
209	10	ROOFING	1 LS	1,050.00	RUST 2-0100-451	1,050.00
209	10	CARPENTRY	1 LS	2,470.00	RUST 2-0100-460	2,470.00
209	10	DOORS	1 LS	289.00	RUST 2-0100-464	289.00
209	10	PAINTING	1 LS	1,750.00	RUST 2-0100-483	1,750.00
209	10	FLOOR & ROOF DRAINS	1 LS	1,739.00	RUST 5-0100-487	1,739.00
209	10	FIRE PROTECTION SYSTEM	1 LS	32,665.00	RUST 5-0100-488	32,665.00
209	10	LIGHTING FIXTURES & WIRING	1 LS	78,574.00	RUST 5-0100-834	78,574.00
209	10	ELECTRICAL GROUNDING	1 LS	17,958.00	RUST 5-0100-835	17,958.00
209	OH	RUST CONTRACT OVERHEAD	1 LS	223,207.00	RUST OVERHEAD	223,207.00

ASSET NO. 209 * TURBINE GENERATOR ENCLOSURE ** TOTAL ($) 688,812.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
210	10	EXCAVATION & BACKFILL	1 LS	2,910.00	RUST 2-0200-070	2,910.00
210	10	PILINGS	1 LS	38,970.00	RUST 2-0200-094	38,970.00
210	10	CONCRETE FOUNDATIONS	1 LS	145,715.00	RUST 2-0200-350	145,715.00
210	10	CONCRETE SUPPORTED SLAB	1 LS	6,195.00	RUST 2-0200-340	6,195.00
210	10	METAL DECKING	1 LS	4,484.00	RUST 2-0200-145	4,484.00
210	10	METHANE PROTECTION	1 LS	23,580.00	RUST 2-0200-411	23,580.00
210	10	STRUCTURAL STEEL	1 LS	5,024.00	RUST 2-0200-420	5,024.00
210	10	MASONRY	1 LS	62,297.00	RUST 2-0200-443	62,297.00
210	10	ROOFING	1 LS	23,268.00	RUST 2-0200-451	23,268.00
210	10	DOORS	1 LS	11,201.00	RUST 2-0200-464	11,201.00
210	10	PAINTING	1 LS	3,500.00	RUST 2-0200-482	3,500.00
210	10	LIGHTING FIXTURES & WIRING	1 LS	34,822.00	RUST 5-0200-834	34,822.00
210	10	ELECTRICAL GROUNDING	1 LS	8,519.00	RUST 5-0200-835	8,519.00
210	OH	RUST CONTRACT OVERHEAD	1 LS	177,607.00	RUST OVERHEAD	177,607.00

ASSET NO. 210 * ELECTRIC SWITCHGEAR ENCLOSURE TOTAL ($) 548,092.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
211	10	EXCAVATION & BACKFILL	1 LS	1,194.00	RUST 2-0300-070	1,194.00
211	10	PILINGS	1 LS	29,842.00	RUST 2-0300-094	29,842.00
211	10	CONCRETE FOUNDATIONS	1 LS	27,015.00	RUST 2-0300-350	27,015.00
211	10	CONCRETE PILE CAPS	1 LS	10,827.00	RUST 2-0300-310	10,827.00
211	10	CONCRETE SLAB-ON-GRADE	1 LS	8,830.00	RUST 2-0300-330	8,830.00
211	10	CONCRETE SUPPORTED SLAB	1 LS	1,889.00	RUST 2-0300-340	1,889.00
211	10	METAL DECKING	1 LS	2,648.00	RUST 2-0300-145	2,648.00
211	10	METHANE PROTECTION	1 LS	7,970.00	RUST 2-0300-411	7,970.00
211	10	STRUCTURAL STEEL	1 LS	11,653.00	RUST 2-0300-420	11,653.00
211	10	MASONRY	1 LS	17,503.00	RUST 2-0300-443	17,503.00
211	10	ROOFING	1 LS	10,918.00	RUST 2-0300-451	10,918.00
211	10	DOORS	1 LS	4,516.00	RUST 2-0300-464	4,516.00
211	10	PAINTING	1 LS	550.00	RUST 2-0300-482	550.00
211	10	LIGHTING FIXTURES & WIRING	1 LS	12,035.00	RUST 5-0300-834	12,035.00
211	10	ELECTRICAL GROUNDING	1 LS	8,382.00	RUST 5-0300-835	8,382.00
211	OH	RUST CONTRACT OVERHEAD	1 LS	74,676.00	RUST OVERHEAD	74,676.00
		ASSET NO. 211 * MOTOR CONTROL EQUIPMENT ENCL.			TOTAL ($)	230,448.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
212	.03	LIME SLURRY FOUNDATIONS & STRL	1	LS	165,866.00	RUST 2-0400-400	165,866.00
212	03	CEMS EQUIPMENT FOUNDATIONS	1	LS	2,609.00	RUST 2-0701-350	2,609.00
212	03	WINDSCREEN FOUNDATIONS & STRL	1	LS	291,456.00	RUST 2-1615-400	291,456.00
212	03	AIR COMPRESSOR FOUNDATIONS	1	LS	38,200.00	RUST 2-1800-350	38,200.00
212	03	MISC. EQUIPMENT FOUNDATIONS	1	LS	50,916.00	RUST 3-1000-350	50,916.00
212	03	FABRIC FILTER FOUNDATIONS	1	LS	261,015.00	RUST 3-1610-350	261,015.00
212	03	SDA EQUIPMENT FOUNDATIONS	1	LS	239,079.00	RUST 3-1630-350	239,079.00
212	03	ID FAN FOUNDATIONS	1	LS	96,836.00	RUST 3-5500-310	96,836.00
212	03	STACK FOUNDATIONS	1	LS	137,218.00	RUST 3-5900-310	137,218.00
212	03	PHOSPHORIC ACID TANK FDN	1	LS	11,720.00	RUST 3-6475-350	11,720.00
212	03	ASH HANDLING CONVEYOR SUPPORTS	1	LS	395,443.00	RUST 3-6500-420	395,443.00
212	03	VIBRATORY CONVEYOR FOUNDATIONS	1	LS	130,491.00	RUST 3-6510-310	130,491.00
212	03	ASH EXPELLAR PLATFORM	1	LS	68,123.00	RUST 3-6530-435	68,123.00
212	03	WATER TREATMENT FOUNDATIONS	1	LS	32,944.00	RUST 3-7000-350	32,944.00
212	03	DEMIN WATER TANK FOUNDATION	1	LS	13,396.00	RUST 3-7500-310	13,396.00
212	03	WASTEWATER SUMP PIT	1	LS	33,353.00	RUST 3-7505-350	33,353.00
212	03	CLEANWATER SUMP PIT	1	LS	5,803.00	RUST 3-7515-350	5,803.00
212	03	UTILITY BRIDGE	1	LS	108,842.00	RUST 3-7600-420	108,842.00
212	03	CONTACT WATER TANK FOUNDATION	1	LS	27,754.00	RUST 3-8550-350	27,754.00
212	05	LIME PREPARATION STRUCTURE	1	LS	135,345.00	RUST 2-0400-400	135,345.00
212	05	SDA SUPPORT STEEL & PENTHOUSE	1	LS	223,020.00	RUST 4-1611-529	223,020.00
212	10	TURBINE GENERATOR FOUNDATION	1	LS	230,408.00	RUST 3-1000-310	230,408.00
212	10	ELECTRIC SWITCHGEAR FOUNDATION	1	LS	52,061.00	RUST 3-1030-350	52,061.00
212	10	COOLING TOWER FDN & STRL	1	LS	452,471.00	RUST 3-5000-310	452,471.00
212	OH	RUST CONTRACT OVERHEAD	1	LS	1,536,147.00	RUST OVERHEAD	1,536,147.00

ASSET NO. 212 * EQUIPMENT FOUNDATIONS & STRL. TOTAL ($) 4,740,516.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
213	02	REFUSE CRANE NO. 1, 90 TON	1 LS	869,643.00	RUST 4-1110-503	869,643.00
213	02	REFUSE CRANE NO. 2, 90 TON	1 LS	876,208.00	RUST 4-1150-503	876,208.00
213	02	CRANE OPERATOR PULPIT	1 LS	64,642.00	RUST 4-1155-503	64,642.00
213	02	CONTROL ROOM CCTV PANEL	1 LS	490.00	RUST 4-1195-827	490.00
213	02	REFUSE GRAPPLE NO. 1	1 LS	40,871.00	RUST 4-1210-503	40,871.00
213	02	REFUSE GRAPPLE NO. 2	1 LS	41,566.00	RUST 4-1220-503	41,566.00
213	02	REFUSE GRAPPLE SPARE	1 LS	39,900.00	RUST 4-1230-503	39,900.00
213	02	SERVICE HOIST NO. 1	1 LS	24,742.00	RUST 4-1410-503	24,742.00
213	02	SERVICE HOIST NO. 2	1 LS	15,210.00	RUST 4-1420-503	15,210.00
213	02	SHIMS & GROUT	1 LS	8,488.00	RUST 4-9996-586	8,488.00
213	02	CRANE MAINTENANCE EQUIPMENT	1 LS	9,655.00	RUST 4-9997-500	9,655.00
213	OH	RUST CONTRACT OVERHEAD	1 LS	954,667.00	RUST OVERHEAD	954,667.00
		ASSET NO. 213 * REFUSE HANDLING CRANES ******* TOTAL ($)				2,946,082.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
214	03	REFUSE FIRED BOILER NO. 1	1 LS	10,049,659.00	RUST 4-1000-559	10,049,659.00
214	03	REFUSE FIRED BOILER NO. 2	1 LS	10,049,330.00	RUST 4-2000-559	10,049,330.00
214	03	REFUSE FIRED BOILER NO. 3	1 LS	10,080,082.00	RUST 4-3000-559	10,080,082.00
214	03	INSULATION & LAGGING NO. 1	1 LS	328,858.00	RUST 4-1001-588	328,858.00
214	03	INSULATION & LAGGING NO. 2	1 LS	328,858.00	RUST 4-2001-588	328,858.00
214	03	INSULATION & LAGGING NO. 3	1 LS	328,856.00	RUST 4-3001-588	328,856.00
214	03	FD AIR FAN MOTORS NO. 1	1 LS	34,452.00	RUST 4-1110-551	34,452.00
214	03	FD AIR FAN MOTORS NO. 2	1 LS	34,452.00	RUST 4-2110-551	34,452.00
214	03	FD AIR FAN MOTORS NO. 3	1 LS	34,452.00	RUST 4-3110-551	34,452.00
214	03	REFRACTORY NO. 1	1 LS	181,768.00	RUST 4-1205-511	181,768.00
214	03	REFRACTORY NO. 2	1 LS	181,768.00	RUST 4-2205-511	181,768.00
214	03	REFRACTORY NO. 3	1 LS	181,768.00	RUST 4-3205-511	181,768.00
214	03	FEEDWATER CONTROL PANELS	1 LS	4,853.00	RUST 4-1050-559	4,853.00
214	03	STEAM COIL AIR HEATERS	1 LS	200,993.00	RUST 4-1115-518	200,993.00
214	03	DEAERATOR & STORAGE TANK	1 LS	129,162.00	RUST 4-6000-521	129,162.00
214	03	FEEDWATER PUMP & MOTOR NO. 1	1 LS	164,103.00	RUST 4-6010-540	164,103.00
214	03	FEEDWATER PUMP & MOTOR NO. 2	1 LS	162,218.00	RUST 4-6015-540	162,218.00
214	03	BOILER DRAIN TANK	1 LS	16,988.00	RUST 4-6020-508	16,988.00
214	03	CONTINUOUS BLOWDOWN TANK	1 LS	8,454.00	RUST 4-6021-508	8,454.00
214	03	CONDENSATE TANK & PUMPS	1 LS	17,039.00	RUST 4-6025-508	17,039.00
214	03	DEMIN. WATER TREATMENT SYSTEM	1 LS	311,268.00	RUST 4-8200-582	311,268.00
214	03	SULFURIC ACID TANK & PUMP	1 LS	21,607.00	RUST 4-8320-508	21,607.00
214	03	CAUSTIC STORAGE TANK & PUMP	1 LS	22,235.00	RUST 4-8325-508	22,235.00
214	03	DEMIN. WATER TANK & PUMPS	1 LS	62,232.00	RUST 4-8380-507	62,232.00
214	03	BOILER CHEMICAL FEED SYSTEM	1 LS	43,983.00	RUST 4-8400-582	43,983.00
214	03	SAMPLING SYSTEM	1 LS	34,135.00	RUST 4-8495-583	34,135.00
214	03	NEUTRALIZATION TANK & MIXER	1 LS	47,155.00	RUST 4-8500-507	47,155.00
214	03	MISC. BOILER EQUIP. & MATL.	1 LS	336,030.00	RUST 4-9990-500	336,030.00
214	03	INSTALLATION OF PUMPS & MOTORS	1 LS	46,282.00	RUST 4-0003-540	46,282.00
214	OH	RUST CONTRACT OVERHEAD	1 LS	16,032,307.00	RUST OVERHEAD	16,032,307.00

ASSET NO. 214 * BOILER EQUIPMENT ********** TOTAL ($) 49,475,247.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
215	03	BOTTOM ASH FLOPGATES (6)	1	LS	120,479.00	RUST 4-1430-501	120,479.00
215	03	ASH COLLECTING SCREW CONVEYOR	1	LS	45,579.00	RUST 4-1450-533	45,579.00
215	03	ASH TRANSFER EXPANSION JOINTS	1	LS	26,468.00	RUST 4-1460-513	26,468.00
215	03	ASH CONVEYOR DISCHARGE CHUTE	1	LS	13,928.00	RUST 4-1481-501	13,928.00
215	03	ASH TRANSFER SCREW CONV. NO. 1	1	LS	50,020.00	RUST 4-1485-533	50,020.00
215	03	ASH TRANSFER SCREW CONV. NO. 2	1	LS	35,436.00	RUST 4-1490-533	35,436.00
215	03	ASH TRANSFER CONV. DISCHARGE	1	LS	8,803.00	RUST 4-1495-501	8,803.00
215	03	FLY ASH DRAG CONVEYORS	1	LS	764,175.00	RUST 4-1530-501	764,175.00
215	03	DRAG CONVEYOR EXPANSION JOINTS	1	LS	24,419.00	RUST 4-1534-501	24,419.00
215	03	FLY ASH EXPANSION JOINTS	1	LS	7,583.00	RUST 4-7106-501	7,583.00
215	03	FLY ASH SURGE BIN	1	LS	20,670.00	RUST 4-7124-508	20,670.00
215	03	ASH CONDITIONERS NO. 1 & 2	1	LS	284,987.00	RUST 4-7130-501	284,987.00
215	03	AC DUST COLLECTOR	1	LS	39,776.00	RUST 4-7310-531	39,776.00
215	03	AC VALVES, FLOPGATE & CHUTE	1	LS	7,721.00	RUST 4-7340-501	7,721.00
215	03	BOTTOM ASH CONVEYOR	1	LS	550,574.00	RUST 4-7400-535	550,574.00
215	03	FLY ASH BELT CONVEYOR	1	LS	264,679.00	RUST 4-7420-501	264,679.00
215	03	PHOSPHORIC ACID TANK	1	LS	14,201.00	RUST 4-7910-508	14,201.00
215	03	PHOSPHORIC ACID METERING PUMPS	1	LS	15,957.00	RUST 4-7920-540	15,957.00
215	OH	RUST CONTRACT OVERHEAD	1	LS	1,100,421.00	RUST OVERHEAD	1,100,421.00
		ASSET NO. 215 * ASH HANDLING EQUIPMENT ******* TOTAL ($)					3,395,876.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
216	03	SPRAY DRYER ABSORBER NO. 1	1	LS	3,933,049.00	RUST 4-1610-529	3,933,049.00
216	03	SPRAY DRYER ABSORBER NO. 2	1	LS	3,933,049.00	RUST 4-2610-529	3,933,049.00
216	03	SPRAY DRYER ABSORBER NO. 3	1	LS	3,933,047.00	RUST 4-3610-529	3,933,047.00
216	03	ID FAN MOTOR NO. 1	1	LS	103,000.00	RUST 4-1881-551	103,000.00
216	03	ID FAN MOTOR NO. 2	1	LS	103,000.00	RUST 4-2881-551	103,000.00
216	03	ID FAN MOTOR NO. 3	1	LS	103,000.00	RUST 4-3881-521	103,000.00
216	03	CAPACITY MOTOR PURGE BLOWER	1	LS	3,608.00	RUST 4-1876-527	3,608.00
216	03	FABRIC FILTER FLAPPER VALVES	1	LS	172,562.00	RUST 4-1500-501	172,562.00
216	03	FABRIC FILTER EXPANSION JOINTS	1	LS	23,871.00	RUST 4-1501-501	23,871.00
216	03	SDA VALVES	1	LS	75,447.00	RUST 4-1502-501	75,447.00
216	03	CONT. EMISSIONS MONITORING SYS	1	LS	687,978.00	RUST 4-7600-562	687,978.00
216	03	CONTACT WATER STORAGE TANK	1	LS	87,436.00	RUST 4-8550-507	87,436.00
216	03	CONTACT WATER PUMPS	1	LS	19,918.00	RUST 4-8540-540	19,918.00
216	03	SLAKER SUMP PUMP	1	LS	3,344.00	RUST 4-8570-540	3,344.00
216	05	WAPC FEE	1	LS	1,367,963.00	RUST 4-0000-529	1,367,963.00
216	05	SDA EQUIPMENT DUCTWORK	1	LS	269,667.00	RUST 4-1605-513	269,667.00
216	05	SDA EQUIPMENT INSTALLATION	1	LS	352,995.00	RUST 4-1610-529	352,995.00
216	05	SDA INSULATION & LAGGING	1	LS	946,267.00	RUST 4-1620-588	946,267.00
216	05	FABRIC FILTER / BAG HOUSES	1	LS	722,390.00	RUST 4-1800-531	722,390.00
216	05	INDUCED DRAFT FANS	1	LS	93,567.00	RUST 4-1880-526	93,567.00
216	05	LIME PREPARATION SILO	1	LS	84,151.00	RUST 4-6104-510	84,151.00
216	05	SDA/FF MISC. MATL. & EQUIP.	1	LS	57,388.00	RUST 4-9996-586	57,388.00
216	05	SDA/FF EQUIPMENT PAINTING	1	LS	72,816.00	RUST 4-9999-589	72,816.00
216	05	SDA/FF VENTILATION EQUIPMENT	1	LS	44,634.00	RUST 5-1000-495	44,634.00
216	05	SDA/FF EQUIPMENT LIGHTING	1	LS	357,761.00	RUST 5-1000-834	357,761.00
216	OH	RUST CONTRACT OVERHEAD	1	LS	8,414,234.00	RUST OVERHEAD	8,414,234.00

ASSET NO. 216 * AIR POLLUTION CONTROL EQUIP. * TOTAL ($) 25,966,142.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
217	03	STEEL STACK - 250 FT.	1 LS	1,176,902.00	RUST 4-6900-512	1,176,902.00
217	OH	RUST CONTRACT OVERHEAD	1 LS	564,197.00	RUST OVERHEAD	564,197.00
		ASSET NO. 217 * EMISSIONS STACK ********** TOTAL ($)				1,741,099.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
218	03	GRATE & RAM FEED SYSTEM NO. 1	1 LS	2,613,578.00	RUST 4-1200-572	2,613,578.00
218	03	GRATE & RAM FEED SYSTEM NO. 1	1 LS	2,613,579.00	RUST 4-2200-572	2,613,579.00
218	03	GRATE & RAM FEED SYSTEM NO. 1	1 LS	2,509,839.00	RUST 4-3200-572	2,509,839.00
218	OH	RUST CONTRACT OVERHEAD	1 LS	3,709,050.00	RUST OVERHEAD	3,709,050.00
218	GL	VON ROLL ROYALTY	1 LS	497,115.00	G/L 1390BAL	497,115.00
		ASSET NO. 218 * STOKER/GRATES EQUIPMENT ****** TOTAL ($)				11,943,161.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
219	03	COMMUNICATIONS EQUIP. & WIRING	1 LS	276,536.00	RUST 5-0110-840	276,536.00
219	03	FIRE ALARM EQUIP. & WIRING	1 LS	324,846.00	RUST 5-0120-840	324,846.00
219	03	EQUIPMENT SERVICE ELEVATOR	1 LS	225,580.00	RUST 4-6400-582	225,580.00
219	OH	RUST CONTRACT OVERHEAD	1 LS	396,438.00	RUST OVERHEAD	396,438.00
219	GL	MAINTENANCE EQUIPMENT	1 LS	220,340.00	G/L 1400BAL	220,340.00
219	GL	E&I MACHINE SHOP EQUIPMENT	1 LS	125,277.00	G/L 1403BAL	125,277.00
219	GL	SAFETY EQUIPMENT	1 LS	88,251.00	G/L 1406BAL	88,251.00
219	GL	MOBILE EQUIPMENT	1 LS	384,874.00	G/L 1412BAL	384,874.00
219	GL	LAB EQUIPMENT	1 LS	19,576.00	G/L 1415BAL	19,576.00
219	GL	OFFICE FURNITURE & EQUIPMENT	1 LS	336,838.00	G/L 1418BAL	336,838.00
		ASSET NO. 219 * MISCELLANEOUS EQUIPMENT ****** TOTAL ($)				2,398,556.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
220	02	REFUSE PIT INSTRUMENTATION	1 LS	122,288.00	RUST 6-6000-590	122,288.00
220	03	AIR COMPRESSOR, DRYER & RECR	1 LS	114,274.00	RUST 4-6065-525	114,274.00
220	03	BOILER INSTRUMENTATION	1 LS	1,909,078.00	RUST 6-6000-590	1,909,078.00
220	05	SDA/FF INSTRUMENTATION	1 LS	128,350.00	RUST 6-6000-590	128,350.00
220	10	TURBINE GEN. INSTRUMENTATION	1 LS	440,492.00	RUST 6-6000-590	440,492.00
220	10	COOLING TOWER INSTRUMENTATION	1 LS	74,102.00	RUST 6-6000-590	74,102.00
220	OH	RUST CONTRACT OVERHEAD	1 LS	1,336,823.00	RUST OVERHEAD	1,336,823.00
		ASSET NO. 220 * PROCESS INSTRUMENTATION ****** TOTAL ($)				4,125,407.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
221	02	REFUSE PIT VENTILATION SYSTEM	1 LS	317,137.00	RUST 5-0300-495	317,137.00
221	02	REFUSE PIT PROCESS PIPING	1 LS	151,080.00	RUST 7-7000-600	151,080.00
221	03	BOILER EQUIPMENT VENTILATION	1 LS	564,723.00	RUST 5-0100-495	564,723.00
221	03	ASH EQUIPMENT VENTILATION	1 LS	16,239.00	RUST 5-0600-495	16,239.00
221	03	BOILER PROCESS PIPING	1 LS	3,077,022.00	RUST 7-7000-600	3,077,022.00
221	05	SDA/FF PROCESS PIPING	1 LS	489,295.00	RUST 7-7000-600	489,295.00
221	10	SWITCHGEAR VENTILATION	1 LS	71,756.00	RUST 5-0200-495	71,756.00
221	10	MCC EQUIPMENT VENTILATION	1 LS	21,657.00	RUST 5-0300-495	21,657.00
221	10	ALLOY STEEL STEAM PIPING	1 LS	51,612.00	RUST 7-1000-640	51,612.00
221	10	COOLING WATER PROCESS PIPING	1 LS	1,227,059.00	RUST 7-7000-600	1,227,059.00
221	OH	RUST CONTRACT OVERHEAD	1 LS	2,870,395.00	RUST OVERHEAD	2,870,395.00
221	GL	TERTIARY WATER PLANT	1 LS	2,442,606.00	G/L 1338BAL	2,442,606.00
		ASSET NO. 221 * PROCESS PIPING & VENTILATION * TOTAL ($)				11,300,581.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
222	01	SITE GROUNDING	1 LS	93,242.00	RUST 1-1400-835	93,242.00
222	01	SITE ELECTRIC DUCT BANK	1 LS	300,000.00	RUST 8-8000-823	300,000.00
222	02	REFUSE PIT PROCESS ELECTRICAL	1 LS	558,030.00	RUST 8-8000-800	558,030.00
222	03	BOILER AREA ELEC. GROUNDING	1 LS	18,822.00	RUST 5-0800-835	18,822.00
222	03	ID FAN ELECTRIC POWER EQUIP.	1 LS	207,959.00	RUST 8-1050-821	207,959.00
222	03	BOILER AREA PROCESS ELECTRICAL	1 LS	2,141,106.00	RUST 8-8000-800	2,141,106.00
222	05	SDA/FF PROCESS ELECTRICAL	1 LS	773,601.00	RUST 8-8000-800	773,601.00
222	10	CABLE TRENCH SYSTEM	1 LS	42,120.00	RUST 8-8000-800	42,120.00
222	10	MAIN SUBSTATIONS	1 LS	550,304.00	RUST 8-8000-817	550,304.00
222	10	UNINTERRUPTED POWER SUPPLY	1 LS	145,088.00	RUST 8-8000-819	145,088.00
222	10	MOTOR CONTROL CENTERS	1 LS	87,002.00	RUST 8-8000-822	87,002.00
222	10	CONDUIT	1 LS	242,089.00	RUST 8-8000-823	242,089.00
222	10	CABLE TRAY	1 LS	44,191.00	RUST 8-8000-824	44,191.00
222	10	WIRE & CABLE	1 LS	428,038.00	RUST 8-8000-825	428,038.00
222	10	POWER & FEEDER BUS DUCT	1 LS	210,296.00	RUST 8-8000-826	210,296.00
222	10	CONTROL EQUIPMENT	1 LS	40,922.00	RUST 8-8000-827	40,922.00
222	10	TERMINATIONS	1 LS	39,053.00	RUST 8-8000-828	39,053.00
222	10	ELECTRICAL TESTING	1 LS	58,777.00	RUST 8-8000-849	58,777.00
222	OH	RUST CONTRACT OVERHEAD	1 LS	2,867,068.00	RUST OVERHEAD	2,867,068.00
		ASSET NO. 222 * PROCESS ELEC. POWER WIRING *** TOTAL ($)				8,847,708.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY		UNIT COST	CONTRACT REF.	DIRECT COST
223	10	COOLING TOWER	1	LS	911,883.00	RUST 4-5900-520	911,883.00
223	10	COOLING WATER BOOSTER PUMPS	1	LS	23,212.00	RUST 4-5580-540	23,212.00
223	10	CT BLOWDOWN RETURN PUMPS	1	LS	5,378.00	RUST 4-5600-540	5,378.00
223	10	CT CHEMICAL TANK & PUMP NO. 1	1	LS	6,647.00	RUST 4-5800-508	6,647.00
223	10	CT CHEMICAL TANK & PUMP NO. 2	1	LS	6,376.00	RUST 4-5820-508	6,376.00
223	10	COOLING WATER PUMP NO. 1	1	LS	110,445.00	RUST 4-5915-540	110,445.00
223	10	COOLING WATER PUMP NO. 2	1	LS	110,551.00	RUST 4-5916-540	110,551.00
223	10	COOLING WATER PUMP NO. 3	1	LS	110,101.00	RUST 4-5925-540	110,101.00
223	10	CHLORINATOR	1	LS	39,929.00	RUST 4-5930-540	39,929.00
223	10	EQUIP. SHIMS, GROUT & MTLS	1	LS	38,286.00	RUST 4-9996-586	38,286.00
223	10	IN-STORAGE EQUIPMENT	1	LS	19,802.00	RUST 4-9997-500	19,802.00
223	10	EQUIPMENT INSULATION	1	LS	38,600.00	RUST 4-9998-588	38,600.00
223	10	INSTALLATION OF PUMPS & MOTORS	1	LS	26,186.00	RUST 4-0010-540	26,186.00
223	10	CT EQUIPMENT LIGHTING	1	LS	13,574.00	RUST 5-0500-834	13,574.00
223	10	CT EQUIPMENT GROUNDING	1	LS	7,224.00	RUST 5-0500-835	7,224.00
223	OH	RUST CONTRACT OVERHEAD	1	LS	703,840.00	RUST OVERHEAD	703,840.00
		ASSET NO. 223 * COOLING TOWER EQUIPMENT ****** TOTAL ($)					2,172,034.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
224	10	TURBINE GENERATOR	1 LS	7,435,908.00	RUST 4-1000-550	7,435,908.00
224	10	LUBE OIL CONDITIONER	1 LS	33,561.00	RUST 4-1150-582	33,561.00
224	10	STEAM BYPASS CONDENSER	1 LS	210,530.00	RUST 4-1300-510	210,530.00
224	10	SURFACE CONDENSER	1 LS	725,611.00	RUST 4-1300-519	725,611.00
224	10	HOTWELL PUMP & MOTOR NO. 1	1 LS	29,872.00	RUST 4-1320-540	29,872.00
224	10	HOTWELL PUMP & MOTOR NO. 2	1 LS	29,872.00	RUST 4-1330-540	29,872.00
224	10	CONT. BLOWDOWN HEAT EXCHANGER	1 LS	5,587.00	RUST 4-1340-518	5,587.00
224	10	LOW PRESS. FEEDWATER HEATER	1 LS	131,653.00	RUST 4-1350-524	131,653.00
224	OH	RUST CONTRACT OVERHEAD	1 LS	4,124,010.00	RUST OVERHEAD	4,124,010.00
		ASSET NO. 224 * TURBINE GENERATOR EQUIPMENT ** TOTAL ($)				12,726,604.00

ASSET DETAIL LISTING

WHEELABRATOR NORTH BROWARD INC.
Refuse-to-Energy Facility

ASSET NO.	RUST NO.	DESCRIPTION	QUANTITY	UNIT COST	CONTRACT REF.	DIRECT COST
225	10	HIGH VOLTAGE PRIMARY DISTRN	1 LS	564,937.00	RUST 8-8600-820	564,937.00
225	10	HIGH VOLTAGE UNIT SUBSTATION	1 LS	608,083.00	RUST 8-8620-821	608,083.00
225	OH	RUST CONTRACT OVERHEAD	1 LS	562,336.00	RUST OVERHEAD	562,336.00
225	GL	INTERCONNECT	1 LS	2,167,354.00	G/L 1354BAL	2,167,354.00
		ASSET NO. 225 * ELECTRIC POWER TRANSMISSION ** TOTAL ($)				3,902,710.00

IN THE CIRCUIT COURT OF THE
17TH JUDICIAL CIRCUIT IN AND
FOR BROWARD COUNTY,
FLORIDA

CASE NO.: 93-014143 (14)
95-011412 (14)

WILLIAM MARKHAM, as Broward
County Property Appraiser,

Plaintiff,

vs.

WHEELABRATOR NORTH BROWARD,
INC. and WHEELABRATOR SOUTH
BROWARD, INC.,

Defendants,

BROWARD COUNTY, a political
subdivision and body politic of THE
STATE OF FLORIDA

Intervening Party Defendant.
_____/

RE-NOTICE OF TAKING DEPOSITION

TO: HAMILTON OVEN, P.E.
Florida Department of Environmental Regulation
Twin Towers Office Bldg.
2600 Blair Stone Road
Tallahassee, FL 32399
Fax: (850) 921-7250

GAYLORD A. WOOD, JR., ESQ.
Attorney for Plaintiff
Wood & Stuart, P.A.
304 S.W. 12th Street
Fort Lauderdale, FL 33315
Fax: (954) 764-5734

GARY M. CARMAN, ESQ.
Attorney for Defendants
Broad & Cassel
201 South Biscayne Blvd., #3000
Miami, FL 33131
Fax: (305) 995-6422

PLEASE TAKE NOTICE that at 10:00 A.M. on Thursday, May 11th at the office of HAMILTON OVEN, P.E. at the Florida Department of Environmental Regulation, Twin Towers Office Bldg., 2600 Blair Stone Road, Tallahassee, Florida, 32399, Intervening Party Defendant BROWARD COUNTY, will take the deposition of

HAMILTON OVEN, P.E.

upon oral examination, before an officer duly authorized by law to take depositions. The deposition will continue from day to day until completed. The deposition is being taken for the purpose of discovery, for use at trial, or both of the foregoing, or for such other purposes as are permitted under the applicable and governing rules of Court.

In addition to those items listed on Exhibit "A" to the Subpoena for Deposition Duces Tecum served upon you, please provide:

1. The report prepared by Thomas Fitzpatrick, dated September 11, 1997 regarding the Ridge Generating Facility in Polk County together with all correspondence prepared or received by you in connection with that matter.

I HEREBY CERTIFY that a true and correct copy of the above and foregoing was telefaxed and mailed this 28 day of April 2000 to the above addressees.

MOSKOWITZ, MANDELL, SALIM & SIMOWITZ, P.A.
Attorneys for Broward County
800 Corporate Drive, Suite 510
Ft. Lauderdale, FL 33334
(954) 491-2000
(954) 491-2051 (FAX)

BY: _____
MICHAEL W. MOSKOWITZ
FBN 254606

IN THE CIRCUIT COURT OF THE
17TH JUDICIAL CIRCUIT IN AND
FOR BROWARD COUNTY,
FLORIDA

CASE NO.: 93-014143 (14)
95-011412 (14)

WILLIAM MARKHAM, as Broward County Property Appraiser,

Plaintiff,

vs.

WHEELABRATOR NORTH BROWARD, INC. and WHEELABRATOR SOUTH BROWARD, INC.,

Defendants,

BROWARD COUNTY, a political subdivision and body politic of THE STATE OF FLORIDA

Intervening Party Defendant.

Rec'd 4/12/00 1030
Served 4/13/00 8:28
To: Owen
By:
Theodore J. Lehmann
Special Process Server
Leon County, Florida

SUBPOENA FOR DEPOSITION DUCES TECUM

THE STATE OF FLORIDA:

TO: HAMILTON OVEN, P.E.
Florida Department of Environmental Regulation
Twin Towers Office Bldg.
2600 Blair Stone Road
Tallahassee, FL 32399

EXHIBIT A

1. Please provide complete and legible copies of all correspondence, memoranda and/or notes prepared or received by you in connection the Wheelabrator North Broward Inc. and Wheelabrator South Broward Inc. Resource Recovery Facilities (the "Facilities") from 1992-present.

2. Please provide complete and legible copies of all opinions prepared by you or your office, whether formal or informal, certified or uncertified, and regardless of by whom requested, relating to the evaluation and determination of items eligible for consideration as pollution control facilities, under § 193.621, Fla. Stat., at the Wheelabrator Facilities from 1992-present.

3. Please provide complete and legible copies of each and every document that you have received, used, utilized and/or relied upon in making your evaluation and determinations regarding the Wheelabrator Facilities.

IN THE CIRCUIT COURT OF THE
17TH JUDICIAL CIRCUIT IN AND
FOR BROWARD COUNTY,
FLORIDA

CASE NO.: 93-014143 (14)
95-011412 (14)

WILLIAM MARKHAM, as Broward
County Property Appraiser,

Plaintiff,

vs.

WHEELABRATOR NORTH BROWARD,
INC. and WHEELABRATOR SOUTH
BROWARD, INC.,

Defendants,

Rec'd _____
Served _____
To: _____
By: _____
Theodore J. Lehmann
Special Process Server
Leon County, Florida

BROWARD COUNTY, a political
subdivision and body politic of THE
STATE OF FLORIDA

Intervening Party Defendant.
_____/

NOTICE OF TAKING DEPOSITION

TO: HAMILTON OVEN, P.E.
Florida Department of Environmental Regulation
Twin Towers Office Bldg.
2600 Blair Stone Road
Tallahassee, FL 32399

GAYLORD A. WOOD, JR., ESQ.
Attorney for Plaintiff
Wood & Stuart, P.A.
304 S.W. 12th Street

Fort Lauderdale, FL 33315

GARY M. CARMAN, ESQ.
Attorney for Defendants
Broad & Cassel
201 South Biscayne Blvd., #3000
Miami, FL 33131.

PLEASE TAKE NOTICE that at 10:00 A.M. on Tuesday, May 2nd at the office of HAMILTON OVEN, P.E. at the Florida Department of Environmental Regulation, Twin Towers Office Bldg., 2600 Blair Stone Road, Tallahassee, Florida, 32399, Intervening Party Defendant BROWARD COUNTY, will take the deposition of

HAMILTON OVEN, P.E.

upon oral examination, before an officer duly authorized by law to take depositions. The deposition will continue from day to day until completed. The deposition is being taken for the purpose of discovery, for use at trial, or both of the foregoing, or for such other purposes as are permitted under the applicable and governing rules of Court.

I HEREBY CERTIFY that a true and correct copy of the above and foregoing was mailed this 7 day of April 2000 to the above addressees.

MOSKOWITZ, MANDELL, SALIM & SIMOWITZ, P.A.
Attorneys for Broward County
800 Corporate Drive, Suite 510
Ft. Lauderdale, FL 33334
(954) 491-2000
(954) 491-2051 (FAX)

BY: _____
MICHAEL W. MOSKOWITZ
FBN 254606

INTEROFFICE MEMORANDUM

Date: 21-Mar-2000 02:36pm
From: David Freedman
Dfreedma@broadandcassel.com
Dept:
Tel No:

Subject: Wheelabrator North and South Broward Plants

Hi Buck:

Its been a while since we spoke regarding pollution control issue s at the above plants. this matter is finally coming to trial in circuit court in a few months. i have a question: you reviewed the analysis of tom fitzpatrick in early 1998 and sent a letter of comment on to lee mcKee at bill markham's office dated 19feb. 1998. my office has treated that response as a statement of official position.
in reviewing fla stat sec 193.621(6), i see that the law describes a DEP response as a recommendation to be "certified" to the property apraiser.
please advise me as to whether your letter of 19Feb. 1998 is to be considered a recommendation certified to the property appraiser.

thanks as always for your assistance. also, please accept my apologoes for typos in the mesge as i have no skills in computer usage.

"WorldSecure <BroadandCassel.com>" made the following
annotations on 03/21/00 14:32:29

THE INFORMATION CONTAINED IN THIS TRANSMISSION IS ATTORNEY PRIVILEGED AND CONFIDENTIAL. IT IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPY OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY AND RETURN THE ORIGINAL MESSAGE TO THE SENDER. THANK YOU.

INTEROFFICE MEMORANDUM

Date: 21-Mar-2000 03:28pm
From: David Freedman
Dfreedma@broadandcassel.com
Dept:
Tel No:

Subject: Re: Wheelabrator North and South Broward Plants

hey. thanx for reply. i have no idea about a spell checker - never turned on a computer until 5may98 - was tryuing to retire without having to learn how to run one. i'll fax up a copy of the letter.

>>> "Hamilton Oven TAL 850/487-0472" <Hamilton.Oven@dep.state.fl.us> 03/21/00 03:19PM >>>
Can't comment since I can't find a copy of that letter since the staff
reorganized the files. Please FAX me a copy to (850) 487-0472. Ever heard of
a thing called Spell Checker? You did pretty well until you tried to
apologize.

"WorldSecure <BroadandCassel.com>" made the following
annotations on 03/21/00 15:25:49

THE INFORMATION CONTAINED IN THIS TRANSMISSION IS ATTORNEY PRIVILEGED AND CONFIDENTIAL. IT IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPY OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY AND RETURN THE ORIGINAL MESSAGE TO THE SENDER. THANK YOU.

==========

BROAD AND CASSEL
ATTORNEYS AT LAW

SUITE 3000
MIAMI CENTER
201 SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131
(305) 373-9400
FAX (305) 373-9443
www.broadandcassel.com

TELECOPIER TRANSMITTAL

DATE:	March 21, 2000
TO:	Hamilton S. Oven, P.E.
ADDRESS:	
TELECOPIER PHONE NO.:	850-487-0472 921-7250
CONFIRMATION PHONE NO.:	
FROM:	David A. Freedman
TOTAL NUMBER OF PAGES:	2 (including cover)
CLIENT AND MATTER:	24678/0001
	NO HARD COPY WILL FOLLOW

MESSAGE:

FOR YOUR INFORMATION.

PLEASE NOTIFY US IMMEDIATELY IF ALL PAGES WERE NOT RECEIVED AT (305) 373-9400

Fax Operator: _____ First Attempt: SMR Second Attempt: _____

THE INFORMATION CONTAINED IN THIS TRANSMISSION IS ATTORNEY PRIVILEGED AND CONFIDENTIAL. IT IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPY OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

INTEROFFICE MEMORANDUM

Date: 21-Mar-2000 02:36pm
From: David Freedman
Dfreedma@broadandcassel.com
Dept:
Tel No:

Subject: Wheelabrator North and South Broward Plants

Hi Buck:

Its been a while since we spoke regarding pollution control issue s at the above plants. this matter is finally coming to trial in circuit court in a few months. i have a question: you reviewed the analysis of tom fitzpatrick in early 1998 and sent a letter of comment on to lee mcKee at bill markham's office dated 19feb. 1998. my office has treated that response as a statement of official position.
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please advise me as to whether your letter of 19Feb. 1998 is to be considered a recommendation certified to the property appraiser.

thanks as always for your assistance. also, please accept my apologoes for typos in the mesge as i have no skills in computer usage.

"WorldSecure <BroadandCassel.com>" made the following
annotations on 03/21/00 14:32:29

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==========

March 22, 2000

Mr. David A. Freedman, Esq.
Broad and Cassel, Attorneys at law
Suite 3000, Miami Center
201 South Biscayne Boulevard
Miami, Florida 33131

Re: Wheelabrator North and South Broward Resource Recovery Facilities

Dear Mr. Freedman:

Thank you for providing me a copy of the Department's letter dated February 19, 1998. The letter as written is advisory to the Broward County Property Appraiser. It was not my normal response to a request by the Property Appraiser's Office where I state whether or not a certain list of pollution control equipment is eligible for assessment pursuant to § 193.621, Florida Statutes. In this instance, I was responding to your request to review the report analyzing the cost of pollution control equipment prepared by Mr. Thomas Fitzpatrick, P.E. I was commenting on Mr. Fitzpatrick's methodology. I was not responding to a formal request from Broward County. Therefore I do not consider the letter to be a certification as required by § 193.621, F. S.

If I can be of further assistance in this matter, please contact me.

Sincerely,

Hamilton S. Oven, P.E.

cc: Gaylord Wood, Esq.
Lee McKee, CFE

Department of Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

February 19, 1998

Mr. Lee McKee, CFE
Broward County Property Appraiser
Room 111, Government Center
115 South Andrews Avenue
Ft. Lauderdale, Florida 33301

Re: Wheelabrator North and South Broward Resource Recovery Facilities.

Dear Mr. McKee:

I have reviewed the Analysis of the Cost of Pollution Control Equipment for the Broward County Resource Recovery Facilities as provided by Mr. David Freedman's letter dated February 3, 1998. The approach taken by Mr. Fitzpatrick in the analysis is reasonable. I, however, take exception to two of the items in table No. 1 which will slightly affect the allocation percentages. Item No. 5 - City water, sewer, and process piping can not be included as a pollution control device. Section 193.621, Florida Statutes prohibits the inclusion of public or private domestic sewerage systems or treatment works. With respect to Item No. 19 - Emission stack, in the case of the Wheelabrator Ridge Generating Station in Polk County, I recommended that only 60% of the stack be allocated to pollution control. My reasoning is thus: exhaust stacks are a necessary component of any combustion source; air pollution control policy recommends that "good engineering practice" (GEP) stack heights be used; a GEP stack is normally 2.5 times the height of the tallest adjacent building or boiler; assuming the building height to GEP stack height ratio 1/2.5 = .40; the part of the stack used to reduce ground level impacts of air pollutant emissions is [(2.5 - 1.0)/2.5] = 0.6 = 60%.

If I can be of any further assistance in this matter, please contact me at Sumcom 277-0472 or (850) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

cc: Gaylord A. Wood, Jr., Esq
David A. Freedman, Esq.

SHAPO, FREEDMAN & BLOOM, P.A.
FIRST UNION FINANCIAL CENTER
SUITE 4750
200 SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131

(305) 358-4440

FACSIMILE NO.
(305) 358-0521

February 3, 1998

Mr. Hamilton S. Oven, Jr.
Florida Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399

Re: Broward County Resource Recovery Facilities
Property Tax
FOR SETTLEMENT PURPOSES ONLY

Dear Buck:

Enclosed is an analysis of the Broward County Resource Recovery Facilities performed by Thomas Fitzpatrick, P.E., regarding pollution control facility allocation. I am providing a copy of this document to you and to Gaylord Wood with a view toward attempting to reach an amicable resolution of the pending litigation. My clients have not analyzed the report.

Please call me with your thoughts following your review.

Sincerely,

DAVID A. FREEDMAN

DAF:aj

cc: Gaylord Wood, Esq.

6024.035 020398 (9:38)
F:\WPDATA\01\LTR\95386.1

Tax Files

Wheelabrator Ridge Energy Inc.

A Wheelabrator Technologies Company
3131 K-Ville Avenue
Auburndale, FL 33823

Phone 941.665.2255
Fax 941.665.0400

DEPARTMENT OF
ENVIRONMENTAL PROTECTION
NOV 26 1997
SITING COORDINATION

November 18, 1997

Edwin H. Coleman, C.F.A.
Polk County Property Appraiser
255 North Wilson Ave.
Bartow, FL 33830-3951

Dear Mr. Coleman,

As requested, I have prepared and attached a reconciliation of our asset costs comparing the report prepared by SFT to our returns dated 3/29/95 and 3/28/96. The Schedule separates all assets by pollution control and non-pollution control as agreed including the stack at 60%. The difference between the SFT report and the returns is primarily comprised of assets which are not being claimed as pollution control equipment.

If you have any questions concerning this information, please call.

Sincerely,

Patrick J. Culm
Controller

Enclosure

cc: Buck Oven
Michael D. Martin
Tom Koeppl
Mark Hepp

Printed on recycled paper

Wheelabrator Ridge Energy
Reconciliation Of Tangible Tax Return Amounts
1996 RETURN FILED 03/28/96

Item #	Description	SFT REPORT	3/28/96 RETURN	POLLUTION CONTROL COST	NON-POLL. CONTROL COST	AGE AT 01/01/96	NON-POLL. ESTIMATED LIFE (YRS)	NON-POLL. ESTIMATED VALUE
1	Air Pollution Control System	7,281,844	7,281,844	7,281,844	0	1.5	20	0
2	Ash Handling System	1,544,183	1,544,183	1,544,183	0	1.5	20	0
	Ash Handling System Additions		177,817	177,817	0	1.0	20	0
3	Boiler	17,517,645	17,517,645	2,854,225	14,663,420	1.5	20	13,563,664
4	Fire Water Pumps	129,070	129,070	0	129,070	1.5	20	119,390
5	Surface Condenser	1,033,742	1,033,742	0	1,033,742	1.5	20	956,211
6	Cooling Tower	1,639,045	1,639,045	409,761	1,229,284	1.5	20	1,137,088
7	Diesel Fuel Tank	90,596	90,595	0	90,595	1.5	20	83,800
8	Stack	1,504,283	1,504,283	902,570	601,713	1.5	20	556,585
9	Truck scale Facility	96,919	96,919	0	96,919	1.5	20	89,650
10	Waste Processing Area	8,120,735	8,120,735	737,311	7,383,424	1.5	20	6,829,667
11	Turbine Generator	9,497,845	9,497,845	0	9,497,845	1.5	20	8,785,507
12	Electric Power Transmission	1,148,121	1,706,206	0	1,706,206	1.5	20	1,578,241
13	Water Treatment Area	2,942,420	2,942,420	1,465,881	1,476,539	1.5	20	1,365,799
14	Misc. Equipment	1,727,095	1,727,095	300,578	1,426,517	1.5	20	1,319,528
	Misc. Equipment Additions		18,262	0	18,262	1.0	20	17,349
15	Instrumentation - Direct Assigned	58,486	58,486	7,817	50,669	1.5	20	46,869
16	Process Electric Power - Direct Assigned	593,094	593,094	333,645	259,449	1.5	20	239,990
	Subtotal Items 1 - 16	54,925,123	55,679,286	16,015,632	39,663,654			36,689,338
17	Misc Equipment - Excluding Direct Assigned Items	259,123	259,123	77,558	181,565	1.5	20	167,948
18	Instrumentation - Excluding Direct Assigned Items	2,059,761	2,059,761	616,503	1,443,258	1.5	20	1,335,014
19	Process Electric Power - Excluding Direct Assigned Items	764,675	764,675	228,873	535,802	1.5	20	495,617
			76,721	0	76,721	1.0	20	72,885
	Total All Items	58,008,682	58,839,566	16,938,566	41,901,000			38,760,802
				28.79%	71.21%			
	Office Furniture & Equipment		202,419	0	202,419	1.5	5	141,693
	Office Furniture & Equipment Additions		11,298	0	11,298	1.0	5	9,038
	Spare Parts Inventory		628,937	0	628,937	1.5	5	440,256
	Spare Parts Inventory Additions		(27,932)	0	(27,932)	1.0	5	(22,346)
	Mobile Equipment		666,451	0	666,451	1.5	5	466,516
	Maintence Equipment		401,323	0	401,323	1.5	5	280,926
	Maintence Equipment Additions		49,254	0	49,254	1.0	5	39,403
	Laboratory/Plant Equipment		495,862	0	495,862	1.5	5	347,103
	Operating Supply Inventory		5,000	0	5,000	1.5	5	3,500
	Grand Total	58,008,682	61,272,178	16,938,566	44,333,612			40,466,891
				27.64%	72.36%			

Wheelabrator Ridge Energy
Reconciliation Of Tangible Tax Return Amounts
1995 RETURN FILED 03/29/95

Item #	Description	SFT REPORT	3/29/95 RETURN	POLLUTION CONTROL COST	NON-POLL. CONTROL COST	AGE AT 01/01/95	NON-POLL. ESTIMATED LIFE (YRS)	NON-POLL. ESTIMATED VALUE
1	Air Pollution Control System	7,281,844	7,281,844	7,281,844	0	0.5	20	0
2	Ash Handling System	1,544,183	1,544,183	1,544,183	0	0.5	20	0
3	Boiler	17,517,645	17,517,645	2,854,225	14,663,420	0.5	20	14,296,835
4	Fire Water Pumps	129,070	129,070	0	129,070	0.5	20	125,843
5	Surface Condenser	1,033,742	1,033,742	0	1,033,742	0.5	20	1,007,898
6	Cooling Tower	1,639,045	1,639,045	409,761	1,229,284	0.5	20	1,198,552
7	Diesel Fuel Tank	90,596	90,595	0	90,595	0.5	20	88,330
8	Stack	1,504,283	1,504,283	902,570	601,713	0.5	20	586,670
9	Truck scale Facility	96,919	96,919	0	96,919	0.5	20	94,496
10	Waste Processing Area	8,120,735	8,120,735	737,311	7,383,424	0.5	20	7,198,838
11	Turbine Generator	9,497,845	9,497,845	0	9,497,845	0.5	20	9,260,399
12	Electric Power Transmission	1,148,121	1,706,206	0	1,706,206	0.5	20	1,663,551
13	Water Treatment Area	2,942,420	2,942,420	1,465,881	1,476,539	0.5	20	1,439,626
14	Misc. Equipment	1,727,095	1,727,095	300,578	1,426,517	0.5	20	1,390,854
15	Instrumentation - Direct Assigned	58,486	58,486	7,817	50,669	0.5	20	49,402
16	Process Electric Power - Direct Assigned	593,094	593,094	333,645	259,449	0.5	20	252,963
	Subtotal Items 1 - 16	54,925,123	55,483,207	15,837,815	39,645,392			38,654,257
17	Misc Equipment - Excluding Direct Assigned Items	259,123	259,123	77,558	181,565	0.5	20	177,026
18	Instrumentation - Excluding Direct Assigned Items	2,059,761	2,059,761	616,503	1,443,258	0.5	20	1,407,177
19	Process Electric Power - Excluding Direct Assigned Items	764,675	764,675	228,873	535,802	0.5	20	522,407
	Total All Items	58,008,682	58,566,766	16,760,749	41,806,017			40,760,867
				28.62%	71.38%			
	Office Furniture & Equipment		202,419	0	202,419	0.5	5	182,177
	Spare Parts Inventory		628,937	0	628,937	0.5	5	566,043
	Mobile Equipment		666,451	0	666,451	0.5	5	599,806
	Maintence Equipment		401,323	0	401,323	0.5	5	361,191
	Laboratory/Plant Equipment		495,862	0	495,862	0.5	5	446,276
	Operating Supply Inventory		5000	0	5,000	0.5	5	4,500
	Grand Total	58,008,682	60,966,758	16,760,749	44,206,009			42,920,860
				27.49%	72.51%			

WOOD & STUART, P.A.
ATTORNEYS AT LAW

GAYLORD A. WOOD, JR.
B. JORDAN STUART

304 S.W. 12TH STREET
FORT LAUDERDALE, FLORIDA 33315
(954) 463-4040, FAX (954) 764-5734

206 FLAGLER AVENUE
NEW SMYRNA BEACH, FLORIDA 32169
(904) 424-9908, FAX (904) 424-9948

REPLY TO FORT LAUDERDALE

November 5, 1997

DEPARTMENT OF
ENVIRONMENTAL PROTECTION
NOV 07 1997
SITING COORDINATION

Hamilton S. Oven
Florida Department of
Environmental Regulation
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Re: Wheelabrator North & South RRF Facilities

Dear Mr. Oven,

As a follow up to our conversation of November 4, you are reminded that the Wheelabrator trial is set to occur sometime during the four week docket beginning March 9, 1998.

Our calendar call, at which time the exact dates for trial will be chosen, is March 2nd. I will be contacting you then to let you know the outcome.

Many thanks for your cooperation.

Very truly yours,

Beth Casten

Beth Casten
Legal Assistant

CC: Lee McKee, CFE

Department of
Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

August 19, 1997

Mr. Gaylor Wood, Esquire
Wood and Stuart, PA
304 S.W. 12th Street
Ft. Lauderdale, Florida 33315

Re: Broward County Resource Recovery Facilities
Property Tax Status for Water-Cooled Furnaces
FOR SETTLEMENT PURPOSES ONLY

Dear Mr. Wood:

I am sending you a copy of the above-reference letter at the request of Mr. Hamilton Oven. After your review, please forward a copy to :

Mr. Lee McKee
Broward County Property Appraiser
115 South Andrews Avenue, Room 111
Ft. Lauderdale, Florida 33301-1899

Thank you for your consideration.

Sincerely,

Landa Korokous

Landa Korokous
Administrative Assistant
Siting Coordination

/lfk

WMX

Wheelabrator Technologies Inc.

A WMX Technologies Company
4 Liberty Lane West
Hampton, NH 03842

Phone 603.929.3000

August 6, 1997

ENVIRONMENTAL PROTECTION
AUG 1 8 1997
SITING COORDINATION

Mr. Hamilton S. Oven, Jr.
Florida Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399

Re: Broward County Resource Recovery Facilities
Property Tax Status of Water-Cooled Furnaces
FOR SETTLEMENT PURPOSES ONLY

Dear Buck:

As a follow-up to our meeting of June 9, I am hereby providing additional information relative to assessing various boiler components as primarily pollution control equipment. The following information is set forth in light of your general concept regarding attribution of "primary purpose." Robert Schneider, a Florida-licensed engineer, has reviewed the contents hereof and, by his signature and seal, certifies, to the best of his knowledge, information, belief and subject to any qualification on the use of information supplied by Babcock & Wilcox described in this letter, to its accuracy.

The cost information previously provided regarding the boiler includes the total installed cost of foundations, supports, and equipment that make up the boiler. However, the boiler category can be broken down further into various functional components.

By looking at individual component systems we can hopefully reach agreement as to which systems are primarily pollution control. Wheelabrator's position that the furnace should be considered primarily as a pollution control device is based on the same premises that were presented in Broward County's original Air Permit Application and evaluation of Best Available Control Technologies. That is; combustion control and furnace design were proposed and accepted as BACT for emissions of No_x, CO, and VOCs.

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As I am sure you are aware, some of the features of furnace design that are essential to BACT are: furnace size, geometry, gas residence time, staged combustion, overfire air mixing, as well as the need for a water-cooled enclosure to control the heat transfer during the combustion process.

Specific design features dictated by the need to promote elimination of No_x, CO, and VOCs include:

- The formation of a combustion zone above the grate utilizing exaggerated front and rear wall arches extending well into the furnace. This confines and directs combustion products and allows us to achieve the 2,000°F to 2,300°F combustion temperatures needed for VOC/dioxin destruction.

- An overfire air system with multiple rows of nozzle penetrations through the front and rear waterwalls, which are necessary for staged combustion for No_x and CO control, air mixing, turbulence, and complete combustion.

- An extensive waterwall refractory covering to promote uniform heat distrubution/absorption, thus enabling flue gases to be maintained at above 1,800°F for at least one second as required by the Air Permit.

It may also be helpful for you to consider some key design parameters for the Broward water-cooled furnaces that we discussed on June 9.

	Broward MSW	Conventional Coal/Biosolids
Area Heat Release Rates ($MMBtu/ft^2/hr$)	0.40	0.8-1.2
Volumetric Heat Release Rates ($Btu/ft^3/hr$	7,600	13,000 - 20,000
Furnace Exit Gas Temperatures (°F)	1,500	1,700 - 1,800
Excess Air (%)	100	25-50

Each of these design parameters and features is necessary to enable our units to meet the stringent regulations for No_x, CO, and VOC control. As compared to conventional designs, the Broward MSW furnaces are designed with three times as much "footprint" area and more than twice the volume, while requiring 1-1/2 times as much combustion air and much lower gas velocities. The increased relative size of the Broward MSW furnace directly influences the prerequisites for good combustion (time, temperature,

turbulence). ***A relaxation of any of these design parameters would adversely affect the necessary control of the combustions, thus leading to increased emissions.***

The primary design considerations of the Broward County RRF's water-cooled furnaces are those related to promoting the necessary control of the combustion, to mitigate the release of emissions to the environment. Accordingly, I believe the requirements of F.A.C. 62-8.020 are satisfied and the water-cooled furnaces should correctly be assessed as primarily "pollution control facilities" for property tax purposes.

In order to facilitate a cost-segregation of the furnace as a component of the overall boiler system, I requested information from Babcock & Wilcox, who provided the boiler. Enclosed is a July 22, 1997 Babcock & Wilcox letter addressed to me from James Gittinger. This letter provides an estimated split of boiler costs related to various component parts. The water-cooled furnace is 44% of the total. The accuracy and completeness of the information presented by Babcock & Wilcox has not been independently evaluated or verified by Malcolm Pirnie, Inc.

Thank you for your consideration of the above. If you have any questions, I would be pleased to discuss them with you and my be reached at (603) 929-3347.

Sincerely,

Mark P. Hepp
Vice President
Engineering & Construction

Attachment

Certified by:

MALCOLM PIRNIE, INC.

(Florida Seal)
Robert Schneider, P.E.

/451

Babcock & Wilcox
a McDermott company

Power Generation Group
20 S. Van Buren Avenue
P.O. Box 351
Barberton, OH 44203-0351
(330) 753-4511

July 22, 1997

Wheelabrator Environmental Systems
Liberty Lane
Hampton, New Hampshire 03842

Attention: Mr. Mark P. Hepp

Dear Mark:

In response to your letter to Bob Leckonby dated June 12, 1997, I have reviewed our files on the Broward County project and have compiled the information you requested.

The following information pertains to one 750 TPD boiler for Broward County.

	Approx. % of Total Cost	Dry Weight
Water-cooled Furnace	44%	529 tons
Superheater	21%	96 tons
Generating Bank	15%	214 tons
Economizer	6%	112 tons
Misc. Equipment - Fans, Deasher	14%	99 tons
Total	100%	1,050 tons

Please give me a call if you have any questions or comments.

Sincerely,

James S. Gittinger
Manager - Global Marketing
Fluidized Bed & Refuse Technologies

cc: R.S. Leckonby

TELEFAX

SHAPO, FREEDMAN & FLETCHER, P.A.
200 South Biscayne Boulevard
4750 Southeast Financial Center
Miami, Florida 33131
Telephone: (305) 358-4440
Telefax: (305) 358-0521

TO: MR. HAMILTON "BUCK" OVAN

Telefax No.: 904-921-7250

FROM: KATHLEEN TELLER-SOLANO, LEGAL ASSISTANT TO DAVID A. FREEDMAN, ESQ.

Telefax No.: (305) 358-0521

Date: May 20, 1997 Time: 2:15

Number of Pages (Including Cover): 2

IMPORTANT:
IF YOU DO NOT RECEIVE ALL PAGES, PLEASE CALL:
(305) 358-4440

COMMENT:

The information contained in this transmission is attorney/client privilege and confidential. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissimulation, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us by telephone (collect) and return the original to the above address via the US Postal service. We will reimburse you for postage. Thank you.

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SHAPO, FREEDMAN & FLETCHER, P.A.
FIRST UNION FINANCIAL CENTER
SUITE 4750
200 SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131

TELEPHONE (305) 358-4440

TELEFAX
(305) 358-0521

May 20, 1997

VIA FACSIMILE (904) 921-7250

Mr. Hamilton "Buck" Ovan
2720 Blair Stone Road
Suite H
Tallahassee, Florida 32399

Re: Wheelabrator Technologies

Dear Mr. Ovan:

This will confirm that you will meet with Messrs. David Freedman and Mark Hepp in your office on Monday, June 9, 1997, at 3:00 p.m.

Messrs. Freedman and Hepp will be renting a car; therefore, would you be so kind as to forward to me directions from the Tallahassee airport to your office.

Thank you.

Very truly yours,

KATHLEEN TELLER-SOLANO
Legal Assistant

cc: Mr. Mark Hepp
Ronald A. Shapo, Esq.

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ENGINEER'S CERTIFICATE

STATE OF ALABAMA)
)
COUNTY OF SHELBY)

BEFORE ME the undersigned authority personally appeared *C.R. Hays*, who being duly cautioned and sworn deposes and states as follows:

1. I am a professional engineer registered to practice in the State of Florida .

2. I do hereby certify that the materials contained in the petitions to the Value Adjustment Board in and for Broward County, Florida regarding account numbers D9336250, D9336251, A9336246, and A9336245 are correct. The equipment and items referenced therein as being "primarily pollution control" related, do in fact have as their primary purpose the control of pollution. The functions of these items as they relate to pollution control are as set forth in the petitions. The description of the process by which pollution from these plants is controlled is as set forth in the petitions.

FURTHER AFFIANT SAYETH NOT.

C R Hays
35412

STATE OF ALABAMA)
) SS.:
COUNTY OF SHELBY)

The foregoing instrument was acknowledged before me this 4 day of ~~OCTOBER~~ November, 1992 by *C.R. Hays* who is personally known to

me or who has produced Employee Badge as identification and who did take an oath.

My commission expires:

MY COMMISSION EXPIRES JANUARY 3, 1996

Kimberly S. White
NOTARY PUBLIC, State of ALABAMA at Large

Print name: Kimberly S. White

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RECOMMENDATION OF SPECIAL MASTER
TO
BROWARD COUNTY VALUE ADJUSTMENT BOARD
HEARING DATE: MAY 5, 1994 P.M.

REFERENCE:

PETITION NO: 933256
933257

		ASSESSMENT
FOLIO #:	A-93 36245	$73,113,500
	A-93 36246	73,113,500
		$146,227,000

OWNER OF RECORD: WHEELABRATOR, NORTH BROWARD, INC.

PETITION NO: 933258
933259

		ASSESSMENT
FOLIO #:	D-93 36250	$80,038,500
	D-93 36251	80,038,500
		$160,077,000

OWNER OF RECORD: WHEELABRATOR, SOUTH BROWARD, INC.

Note: All four petitions were heard together.

Agenda # 6(E)
6/16/94

PRESENT:

SPECIAL MASTER:

JACK BIRNHOLZ, ASA

FOR THE PETITIONERS:

DAVID FREEDMAN, ESQ.
SHAPO, FREEDMAN & FLETCHER, P.A.
MIAMI, FLORIDA

ROBERT J. SCHNEIDER, P.E., V.P.
MALCOLM PIRNIE, ENVIRONMENTAL ENGINEERS
WHITE PLAINS, NEW YORK

STEWART M. SWENSON
DIRECTOR OF APPRAISAL SERVICES
VALUATION ENGINEERS
DERRY, NEW HAMPSHIRE

FOR THE COUNTY:

MR. GAYLORD WOOD, ESQ.
FT. LAUDERDALE, FLORIDA

MR. LEE McKEE
DIRECTOR OF PERSONAL PROPERTY APPRAISALS
BROWARD CO. PROPERTY APPRAISER'S OFFICE
FT. LAUDERDALE, FLORIDA

MR. HAMILTON S. OVEN, JR. P.E.
DEP'T. OF ENVIRONMENTAL PROTECTION
STATE OF FLORIDA
TALLAHASSEE, FLORIDA

OBSERVERS:

MR. NOEL PHEFFER, ESQ. &
MS. PAM KANE, ESQ.
BROWARD COUNTY ATTORNEY'S OFFICE

COURT REPORTER:

MR. ARTHUR BILOTTI, R.P.R.
O'CONNEL, POLLACK & ROSCH
CORAL GABLES, FLORIDA

PROJECT (UNDER APPEAL):

The assessments of the personal property of the two Broward County Waste Disposal Resource Recovery Plants designed to incinerate waste with the proper pollution control devices and safeguards, both of which are operated by Wheelabrator.

ISSUES:

To recommend a total equitable assessment based upon:

a) Determination of which portions of the plants are to be classified as primarily pollution control areas qualifying for a reduced assessment pursuant to Florida Statutes 193.621(1). *(See "A" attached)*

b) Determination of proper assessment for the personal property as of January 1, 1993 for the primary plant function of waste disposal.

FINDINGS OF FACT:

The four petitions were heard as one case, separated as to valuation issues attributable to each plant. The plants, as such, are graphically illustrated in Exhibit One entitled *Trash to Energy System.*

The petitioners asserted, through the testimony of Robert Schneider, P.E. that in his opinion, the principal function of the waste recovery plants was in fact to act primarily as a Pollution Control entity protecting the environment from the incineration of waste. (Described in more detail on Exhibit 2 (a) and (b) titled *Description of Operation of Pollution Control Features.* Note there are two identical Exhibit 2, one each for the North and South facility.)

Mr. Freedman, attorney for the petitioner, introduced a definition of "Pollution". See Exhibit 3 attached.

The expert proceeded to identify and segregate all the major taxable components of the "Trash to Energy System", representing 51 component categories for each plant and discussed at length each of the components.

On cross examination by Mr. Gaylord Wood it was revealed a number of the components could be classified in either category, i.e. Pollution Control vs. Non-Pollution Control, such as the mixing cranes, auxiliary boiler equipment, refuse pit, etc.

"A"

193.621 Assessment of pollution control devices.

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) Notwithstanding the foregoing provisions, nothing in this section shall prevent an increase in the assessment of the plant or installation:

(a) In any year where the taxable property in the county is being reassessed or revalued; or

(b) If the assessed value of such plant or installation or parts thereof, during the year preceding the removal, was less than its just value as required by s. 4, Art. VII of the State Constitution, and s. 193.011; or

(c) In the 10th year after the completion of the reconstruction and replacement and thereafter.

The provisions of this subsection shall apply only if the demolition or removal shall commence prior to September 1, 1969, and if the reconstruction and replacements, in lieu thereof are completed and installed prior to September 1, 1971.

(4) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(5) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(6) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he may refer the matter to the Department of Environmental Regulation for a recommendation. If he so refers the matter, he shall notify the taxpayer of such action. The Department of Environmental Regulation shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(7) The Department of Environmental Regulation shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

Stewart Swenson's testimony explained his calculations as to Salvage Value of the components identified by Mr. Schneider as primarily pollution control, generally reflecting 5 to 10% of original cost. Mr. Swenson stated he considered 10% to be the norm for salvage value. When questioned as to a definition of "salvage", Mr. Swenson furnished several definitions from various engineering publications, all of which embody the theory salvage is when the asset is taken "out of service". Further, Mr. Swenson based his calculations on some point in the future when the asset no longer had any utility. He did not perform his own analysis of what was or was not in the pollution control category, relying totally on Mr. Schneider's opinion.

Mr. Swenson's testimony was faulted in this regard. Computed salvage values represented, by his calculations, approximately 3.3% of the original costs and certainly not in the 5 to 10% range as testified. Mr. Swenson testified he would utilize the same "salvage" value for each of the subsequent years, without change until the asset is actually removed. Mr. Swenson was not a member of any professional society or designated, but stated he followed the standards of the American Society of Appraisers, but was not familiar with USPAP (Uniform Standards of Professional Appraisal Practice). It appeared Mr. Swenson did not have any real source or basis for his calculations, but based it upon his "experience".

Nevertheless, the petitioner stated the estimated value for tax purposes was, as of January 1, 1993, for the:

	Primarily Pollution Control	Non-Pollution Control	Total
South Plant	$5,951,000	$24,809,000	$30,760,000
North Plant	$5,395,000	$24,474,000	$29,869,000

The Property Appraiser's office utilized Mr. Hamilton Oven, P.E. as their principal expert. Mr. Oven is with the State of Florida Department of Environmental Protection in Tallahassee, who appeared to be very qualified.

Mr. Oven identified numerous items which, in his opinion, were not primarily for pollution control, but rather part of the waste disposal facility. (*See Exhibit 4).*

Mr. Oven admitted under cross examination a number of the component items listed could and should be apportioned between those for primarily pollution control and those for actual operation of the facility (considered non-pollution control in the schedules). On Exhibit #4 those identified for non-pollution have a "No" and those for pollution control "Yes" on the left hand margin of the attached schedules for each plant.

The property appraiser's office then re-computed the value for the 51 components in accordance with Mr. Oven's recommendations as set forth in Exhibit 4.

The last witness, for the Property Appraiser's office, was Mr. Lee McKee, Director of Personal Property Appraisals, who testified the Cost Approach was the best indication of value. Experts for the Petitioner concurred, consequently no Income Analysis was developed. However, Mr. McKee testified he did not consider depreciation of any kind, assuming the plants were constantly upgraded, thus minimizing or eliminating depreciation. Further, Mr. McKee stated he was more inclined to allocate depreciation in greater percentages in the later years of operation. Based upon the Property Appraiser's office analysis (as set forth in Exhibit 4), the recommended assessment for the South Facility should be $160,077,000 and for the North Facility $146,227,000.

CONCLUSIONS AND RECOMMENDATIONS:

The Special Master weighed the testimony of both the Petitioner and the County Property Appraiser's office and found faults in both presentations.

It is obvious there is a serious difference in the testimony as to what components constitute primarily pollution control items vs. non-pollution control categories; with enough discrepancy to require the Special Master to review each component item for both plants. The Special Master has allowed for estimated depreciation (ignored by the Property Appraiser's office) and where appropriate, allocated percentages of value to the components in which there should be a distribution to both non-pollution and primarily pollution control valuations. It is the opinion of the Special Master, facilities of the type under appeal are generally depreciated on a rapid basis ranging for the components from four to ten years, consequently an appropriate deduction was made to reflect this judgment. In those instances the Special Master has examined real value and the allowed for salvage value ranging from 50% for safety equipment, supplies and mobile equipment, 25% for the machine shop; and then percentages ranging from 0 to 10% for each item listed in the Pollution Control category.

Agenda # 6(E)
6/16/94

Attached Schedule 5, in detail, sets forth the Special Master's conclusion of value as of January 1, 1993 for each of the 51 components listed for the South Facility. Attached Schedule 6 is similarly organized for the North Facility, as of January 1, 1993.

After considering all the testimony and evidence submitted, it was the Special Master's recommendation the assessment for the subject property should be as follows:

South Facility (See Exhibit 5)

Petition No. 93-3258/93-3259
$119,533,480

Allocated:

Folio # D-93 36250	$59,766,740
Folio # D-93 36251	$59,766,740

North Facility (See Exhibit 6)

Petition No. 93-3256/93-3257
$106,285,427
Rounded $106,285,400

Allocated:

Folio # A-93 36245	$53,142,700
Folio # A-93 36246	$53,142,700

Jack Birnholz, ASA
Special Master

May 11, 1994

Agenda # 6(E)

It seems that based on Mr. Hepp's opinion (a non-P.E.) they are trying to include items that were not previously included + assessed.

D 93 36 250

WHEELABRATOR SOUTH BROWARD INC.
Exhibit 1

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
1.	Earthwork & Site Improvements	14,667	0	
2.	Administration Building	526		526
3.	Maintenance Building	594		594
4.	Pumphouse	247		247
5.	Water Tanks and Pumps	450		450
6.	Site Water, Sewer & Process Piping	1,631		1,631
7.	Truck Scales & Scale House	260		260
8.	Trash Tipping Enclosure	2,554	0	
9.	Concrete Refuse Pit	4,017	0	
10.	Refuse Pit Enclosure	7,936	0	
~~11.~~	Refuse Cranes	2,756	138	
12.	Refuse Area Process Electrical	760	38	
13.	Misc. Structural Modifications	838	0	
14.	Misc. Equipment Foundations	1,942	0	
~~15.~~	Boilers (3)	44,318	2,216	

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
16.	Von Roll Grates & Ram Feed	12,637	632	
17.	Boiler Aux. Structures & Enclosures	14,637	0	
18.	Boiler Auxiliary Equipment	5,566	278	
19.	Boiler Process Piping	5,751	288	
20.	Boiler Controls & Instrumentation	2,993	150	
21.	Boiler Process Electrical	3,510	176	
22.	Misc. Equipment & Process Piping	948	47	
23.	Misc. Electrical & Instrumentation	987	49	
24.	Turbine Generator	10,679		10,679
25.	Air-Cooled Condenser	10,492	525	
26.	T/G & Condenser Aux. Equipment	686		686
27.	T/G Structures & Enclosures	1,661		1,661
28.	T/G Controls & Instrumentation	399		399
29.	T/G Process Piping	1,370		1,370
30.	T/G Process Electrical	5,063		5,063

S

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
31.	Spray Dryer Absorbers (3)	18,347	917	
32.	Flyash & Fabric Filter Equipment	1,627	81	
33.	Induced Draft Fan Motors	426	21	
34.	SDA & Fabric Filter Structures	722	0	
35.	Emissions Stack	1,701	0	
36.	Cont. Emissions Monitoring System	1,040	52	
37.	SDA & FF Equipment Installation	5,407	0	
38.	SDA Controls & Instrumentation	288	14	
39.	SDA Process Piping	773	39	
40.	SDA Process Electrical	1,030	52	
41.	SDA, FF & Stack Foundations	2,008	0	
42.	Bottom Ash & Ash Conditioning Equipment	2,196	110	
43.	Bulldozer	138	14	
44.	Maintenance Equipment	264		264
45.	E&I/Machine Shop Equipment	170	17	
46.	Safety Equipment	73		73

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Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
47.	Operating Supply Inventory	94	9	
48.	Mobile Equipment	681	68	
49.	Laboratory Equipment	19	2	
*50.	Office Furniture & Equipment	310		310
51.	Spare Parts	1,403	140	
	TOTALS ($) IN THOUSANDS	199,592	6,073	24,213

* Inapplicable to D 93 36 251

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A 93 36 246

WHEELABRATOR NORTH BROWARD INC.
Exhibit 1

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
1.	Earthwork & Site Improvements	8,280	0	
2.	Administration Building	694		694
3.	Maintenance Building	614		614
4.	Pumphouse	53		53
5.	Water Tanks, Pumps & Methane Vents	437		437
6.	Site Water, Sewer & Process Piping	949		949
7.	Truck Scales & Scale House	241		241
8.	Trash Tipping Enclosure	2,511	0	
9.	Concrete Refuse Pit	5,572	0	
10.	Refuse Pit Enclosure	7,837	0	
11.	Refuse Cranes	2,910	146	
12.	Refuse Area Process Electrical	816	41	
13.	Misc. Structural Modifications	756	0	
14.	Misc. Equipment Foundations	1,896	0	

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
15.	Boilers (3)	44,116	2,206	
16.	Von Roll Grates & Ram Feed	11,311	566	
17.	Boiler Aux. Structures & Enclosures	14,986	0	
18.	Boiler Auxiliary Equipment	5,480	274	
19.	Boiler Process Piping	4,498	225	
20.	Boiler Controls & Instrumentation	2,791	140	
21.	Boiler Process Electrical	3,434	172	
22.	Misc. Equipment & Process Piping	1,033	52	
23.	Misc. Electrical & Instrumentation	1,425	71	
24.	Turbine Generator	10,870		10,870
25.	Condensers & Cooling Tower	3,250	163	
26.	T/G & Condenser Aux. Equipment	572		572
27.	T/G Structures & Enclosures	1,617		1,617
28.	T/G Controls & Instrumentation	751		751
29.	T/G Process Piping	1,870		1,870

N

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
30.	T/G Process Electrical	4,475		4,475
31.	Spray Dryer Absorbers (3)	17,248	862	
32.	Flyash & Fabric Filter Equipment	1,548	77	
33.	Induced Draft Fan Motors	452	23	
34.	SDA & Fabric Filter Structures	786	0	
35.	Emissions Stack	1,721	0	
36.	Cont. Emissions Monitoring System	1,006	50	
37.	SDA & FF Equipment Installation	6,125	0	
38.	SDA Controls & Instrumentation	187	9	
39.	SDA Process Piping	715	36	
40.	SDA Process Electrical	1,131	57	
41.	SDA, FF & Stack Foundations	2,340	0	
42.	Bottom Ash & Ash Conditioning Equipment	2,159	108	
43.	Tertiary Water Plant	2,443	122	
44.	Maintenance Equipment	220		220

N

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
45.	E&I/Machine Shop Equipment	125	13	
46.	Safety Equipment	88		88
47.	Operating Supply Inventory	3	3	
48.	Mobile Equipment	385	40	
49.	Laboratory Equipment	20	2	
*50.	Office Furniture & Equipment	337		337
51.	Spare Parts	1,654	165	
	TOTALS ($) IN THOUSANDS	186,738	5,623	23,788

* Inapplicable to A93 36 246

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D 93 36 250

WHEELABRATOR SOUTH BROWARD, INC.
EXHIBIT 2
DESCRIPTION OF OPERATION OF POLLUTION CONTROL FEATURES WITHIN RESOURCE RECOVERY FACILITY

At the resource recovery facility, dump trucks carrying solid waste enter the enclosed "receiving area". The receiving area on this facility was required to be enclosed so as to prevent air pollution by a way of odor, dust, and litter; the primary purpose of the enclosure is pollution control, and should be assessed at salvage value. Broward County also required the tipping floor (the floor of the receiving area which the dump truck crosses to reach the refuse pit) to be larger so as to avoid having trucks backing up outside the plant while waiting, a situation which would increase the potential for odors, dust, noise and air emissions.

Trucks back up to the edge of the tipping floor and dump their contents into a pit. The pit has pollution control features designed to prevent leachate leakage into the ground water. In the interior of the walls and floor is a "water stop" which serves to prevent water pollution. Additionally, the thickness of the floor and walls has pollution control as its primary function.

When the garbage is dumped into the pit, a crane picks the trash up and deposits it into hoppers. The garbage is fed into the hopper and into the furnace along a series of grates which resemble a set of stairs moving horizontally in opposing directions in a scissoring fashion. The grate system agitates the garbage so as to allow air to mix with the trash and maximize the combustion of pollutants. A series of fans suck the fouled air from the tip area into the furnace for combustion purposes. The fans are part of the pollution control process, as their purpose is to remove the polluted air from the receiving area and involve it in the burn process, rather than bringing in air from outside the plant and allowing the polluted air to escape.

The burning of the trash take place on the grates. A system of thermocouples and gauges regulate the burn, recognizing the temperature of the combustion process. This "combustion control system" is state of the art, and is required to minimize air pollutants by maximizing the burn efficiency.

As the trash is burned on the grates, it is converted into gas and ash. The heated gas consists of air as well as carbon monoxide, carbon dioxide, and nitrogen dioxide, acid gases, and particulate matter (dust like pollutants). At this point in the process, the ash travels downward ("bottom ash") and the gas travels upward. Following the gas stream upward, the hot gas passes through or across the boiler water walls, which consist of a series of tubes containing water, encased in steel. The primary purpose of the boiler system is to control the burn and maximize elimination of pollutants. An ancillary use of the boiler system is to use the hot gas to heat water and create steam which is then directed into the electrical generation system of the plant.

Contained in the gas is particulate matter called "fly ash". Some of the fly ash collects on the boilers. A series of blowers and banging devices remove the fly ash from the boiler tubes and blows it into collectors where it is mixed with the bottom ash. The gaseous stream which flows past the boilers then enters the "scrubbers" where the gas is treated with lime. The ensuing chemical reaction causes the acid gases to fall out as salts. The gas then continues into a series of filters known as the "baghouse". In the baghouse, a series of bags is used to further filter pollutants from the gas stream. The principal purpose for the blowers, bangers, scrubbers and the baghouse is pollution control.

The gas stream then is blown out of the stack by fans. The purpose of the fans and the stack is to cause the gas to leave the plant at a high altitude so as to maximize disbursement and minimize pollution.

The pollutants precipitated in the baghouse move by a series of hoppers to a treatment facility. This precipitate is treated with acid to reduce toxicity and then is mixed with the bottom ash which came from the bottom of the grates. All of the treated ash is then loaded up into containers and trucked to go to the ash landfill. The land-filling activities, and the facilities for treating the ash and the precipitate from the baghouse, are designed primarily for pollution control so that the ash does not escape into the atmosphere.

As described above, the primary purpose of most of the components in the facility is control of various types of pollution which might result from the intake, incineration and disposal processes.

WHEELABRATOR SOUTH BROWARD INC.

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
1.	Earthwork & Site Improvements	14,667	0	
2.	Administration Building	526		526
3.	Maintenance Building	594		594
4.	Pumphouse	247		247
5.	Water Tanks and Pumps	450		450
6.	Site Water, Sewer & Process Piping	1,631		1,631
7.	Truck Scales & Scale House	260		260
8.	Trash Tipping Enclosure	2,554	0	
9.	Concrete Refuse Pit	4,017	0	
10.	Refuse Pit Enclosure	7,936	0	
11.	Refuse Cranes	2,756	138	
12.	Refuse Area Process Electrical	760	38	
13.	Misc. Structural Modifications	838	0	
14.	Misc. Equipment Foundations	1,942	0	
15.	Boilers (3)	44,318	2,216	

Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
16.	Von Roll Grates & Ram Feed	12,637	632	
17.	Boiler Aux. Structures & Enclosures	14,637	0	
18.	Boiler Auxiliary Equipment	5,566	278	
19.	Boiler Process Piping	5,751	288	
20.	Boiler Controls & Instrumentation	2,993	150	
21.	Boiler Process Electrical	3,510	176	
22.	Misc. Equipment & Process Piping	948	47	
23.	Misc. Electrical & Instrumentation	987	49	
24.	Turbine Generator	10,679		10,679
25.	Air-Cooled Condenser	10,492	525	
26.	T/G & Condenser Aux. Equipment	686		686
27.	T/G Structures & Enclosures	1,661		1,661
28.	T/G Controls & Instrumentation	399		399
29.	T/G Process Piping	1,370		1,370
30.	T/G Process Electrical	5,063		5,063

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Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
31.	Spray Dryer Absorbers (3)	18,347	917	
32.	Flyash & Fabric Filter Equipment	1,627	81	
33.	Induced Draft Fan Motors	426	21	
34.	SDA & Fabric Filter Structures	722	0	
35.	Emissions Stack	1,701	0	
36.	Cont. Emissions Monitoring System	1,040	52	
37.	SDA & FF Equipment Installation	5,407	0	
38.	SDA Controls & Instrumentation	288	14	
39.	SDA Process Piping	773	39	
40.	SDA Process Electrical	1,030	52	
41.	SDA, FF & Stack Foundations	2,008	0	
42.	Bottom Ash & Ash Conditioning Equipment	2,196	110	
43.	Bulldozer	138	14	
44.	Maintenance Equipment	264		264
45.	E&I/Machine Shop Equipment	170	17	
46.	Safety Equipment	73		73

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Item No.	Component Description	Total Cost ($) in Thousands	Primarily Pollution Control: Salvage Value in Thousands	Non-Pollution Control: F-M-V in Thousands
47.	Operating Supply Inventory	94	9	
48.	Mobile Equipment	681	68	
49.	Laboratory Equipment	19	2	
50.	Office Furniture & Equipment	310		310
51.	Spare Parts	1,403	140	
	TOTALS ($) IN THOUSANDS	199,592	6,073	24,213

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Florida Department of Environmental Regulation

Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2400

Lawton Chiles, Governor

Virginia B. Wetherell, Secretary

April 9, 1993

Mr. Gaylord A. Wood, Jr.
Wood & Stuart, P.A.
304 S.W. !2th Street
Fort Lauderdale, Florida 33315

Re: Wheelabrator North & South RRF Facilities

Dear Mr. Wood:

As stated in my letter of February 16, 1993, I reviewed the "Engineer's Certificate" dated 4, November 1992, as attached to Mr. Tom Henderson's letter of February 10, 1993. Included in the certificate are charts that summarized various components of the resource recovery facilities showing costs, i.e. total costs,pollution control equipment salvage value, and non-pollution control item costs. Using those charts and related descriptions, it is my opinion the following list details items eligible for consideration as facilities constructed primarily for the purpose of pollution control per ss 193.621(4), F.S.:

Item No.	Component Description
12	Refuse Area Process Electrical
13	Miscellaneous Structural Modifications
14	Miscellaneous Equipment Foundations
20	Boiler Controls & Instrumentation
21	Boiler Process Electrical
25	Cooling Tower (Condensers **NOT** eligible)
31	Spray Dryer Absorbers
32	Flyash & Fabric Filter Equipment
33	Induced Draft Fan Motors
34	Spray Dryer Absorber & Fabric Filter Structures
36	Continuous Emissions Monitors

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37	SDA & Fabric Filter Equipment
38	Spray Dryer Controls
39	Spray Dryer Piping
40	Spray Dryer Electrical
41	SDA, FF & Stack Foundations
42	Ash Conditioning Equipment

If there are further questions concerning this matter, please contact me at the above address or at Suncom 277-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

cc: William Markham
Lee McKee

Florida Department of Environmental Regulation

Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2400

Lawton Chiles, Governor

Virginia B. Wetherell, Secretary

February 16, 1993

Mr. William J. Boye, Director
Commercial Personal Property Division
Broward County Property Appraiser
115 South Andrews Avenue, Room 111
Fort Lauderdale, Florida 33301-1899

Re: Wheelabrator North & South RRF Facilities

Dear Mr. Boye:

I have reviewed the "Engineer's Certificate" dated 4, November 1992, as attached to Mr. Tom Henderson's letter of February 10, 1993. Included in the certificate are charts that summarized various components of the resource recovery facilities showing costs, i.e. total costs,pollution control equipment salvage value, and non-pollution control item costs. I have attached copies of the summary charts for both facilities to this letter for reference. I **do not agree** with the following items as being primarily for the purpose of pollution control per ss 193.621(4), F.S.:

Item No.	Component Description
11	Refuse Cranes
15	Boilers
16	Von Roll Grates & Feed
17*	Boiler Auxiliary Structures
18*	Boiler Auxiliary Equipment
19	Boiler Process Piping
22*	Miscellaneous Equip & Piping
23*	Miscellaneous Electrical & Instrument.
25*	Condensers & Cooling Tower
35	Emissions Stack
43*	Tertiary Water Plant
45	E&I Machine Shop Equipment
47	Operating Supply Inventory
48	Mobile Equipment
51	Spare Parts

* Some of the above equipment may be considered as eligible pollution control equipment with the proper justification.

I have also briefly reviewed the Excerpt Transcript of Mr. Robert Schneider, P.E. Mr. Schneider's testimony was informative, however, Mr. Schneider did not certify the equipment as to use as pollution control equipment, nor was his testimony convincing in all cases as to the primary use of the equipment listed above.

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If there are further questions concerning this matter, please contact me at the above address or at Suncom 277-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

cc: Thomas M. Henderson
Gaylord Wood, Esq.

BROWARD COUNTY
FLORIDA

Public Works Department
Office of Integrated Waste Management
201 S. Andrews Avenue
Fort Lauderdale, FL 33301-1831
(305) 765-4202 • FAX 765-4237

February 10, 1993

RECEIVED
FEB 11 1993
D. E. R.
SITING COORDINATION

Mr. Hamilton S. Oven, Jr.
Power Plant Siting Coordinator
Department of Environmental Regulation
Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32301

Dear Mr. Oven:

Based on our conversation last Thursday afternoon following up on your letter of February 3, 1993 concerning your determination of pollution control equipment at the North and South Broward Resource Recovery Facilities, I am forwarding under this cover the following:

1. Engineer's Certificate dated November 4, 1992; Description of Operation of Pollution Control Features Within the North and South Facilities; and Listings of Components with Descriptions, Cost and Salvage Value or Fair Market Value as appropriate for the North and South Facilities which was provided the Property Appraiser in November 1992; and

2. Plans for the North Broward Resource Recovery Facility.

I have also enclosed a self addressed shipping airbill. I would appreciate very much your returning to me using this airbill the original set of South Broward Plans. Thank you in advance for your assistance in this matter.

I will also send you as soon as it is available, a copy of the testimony from last Friday's Special Masters Hearing of our engineer as to the portions of the plant which he considers pollution control equipment. I hope this additional input will be of assistance.

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BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS - An Equal Opportunity Employer and Provider of Services
Scott I. Cowan Suzanne N. Gunzburger John P. Hart Lori Nance Parrish Sylvia Poitier John E. Rodstrom, Jr. Gerald F. Thompson
We're Building A Future For Your Family. And Your Business.

Please give me a call if you have any questions regarding this matter.

Sincerely yours,

Thomas M. Henderson

Thomas M. Henderson, Director
Office of Integrated Waste Management

TMH/bd
Enclosures

Florida Department of Environmental Regulation
Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2400
Lawton Chiles, Governor
Carol M. Browner, Secretary

February 3, 1993

Mr. Gaylord Wood, Esq.
Wood and Stuart, PA
304 S.W. 12th Street
Ft. Lauderdale, Florida 33315

Re: Broward County Resource Recovery Facilities
Request for Ad Valorem Tax Relief per Chapter
193, F.S., Chapter 17-08, F.A.C.

Dear Mr. Wood:

I have reviewed the material submitted by Mr. Noel Pfeffer, Deputy County Attorney concerning a petition before the Broward County Value Adjustment Board for the Wheelabrator operated North and South Broward Resource Recovery Facilities. Mr. Pfeffer sent me detailed plans for the South Broward Facility only. I can not render an expert opinion as to all of the pollution control equipment eligible for assessment at salvage value under the provisions of Section 193.621, F.S.

In my letter of July 23, 1992 to Mr. William J. Boye, I summarized the provisions of Florida Administrative Code Chapter 17-8. I have not received the list of eligible pollution control equipment certified as to its true primary use by a professional engineer registered in the State of Florida.

In a cursory review of the submitted plans, I noted the following items that would be eligible:

1. Fabric Filters
2. Spray Dryer Absorbers
3. Detention Ponds
4. Lime Preparation Tank

The above listed facilities systems are certain to have associated items which would also be eligible. There should be industrial wastewater treatment systems that are eligible as well as landfill liners, leachate collection systems, pumps, piping, chemical storage mixing tanks etc.

Upon receipt of the requisite information, I will be able to provide additional comments. If there are any questions

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concerning this matter, I may be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

cc: William J. Boye
Noel Pfeffer

John J. Copelan, Jr.
County Attorney

BROWARD COUNTY
FLORIDA

OFFICE OF THE COUNTY ATTORNEY
115 S. Andrews Avenue, Suite 423
Fort Lauderdale, FL 33301

(305) 357-7600 • Telecopier (305) 357-7641 • Suncom 442-7600

November 20, 1992
Our File: 92-019

Hamilton S. Oven, P.E.
Department of Environmental Regulation
2600 Blair Stone Road
Tallahassee, FL 32399

RE: FPL Lauderdale Repowering Project Site Certification No. PA 89-26; Letter of FPL dated May 7, 1992, Relocation of Utilities

Dear Mr. Oven:

The operators of the Broward County Resource Recovery Facilities have recently filed a petition before the Value Adjustment Board contesting the tax assessment imposed on these facilities. As you are aware, Chapter 17 of the Florida Administrative Code allows the property appraiser to utilize the services of your office in assisting the appraiser in his review of certain aspects of the petition.

I have been asked by counsel for the Resource Recovery Facilities to send you copies of the plans and specifications for the two facilities which are the subject of the tax Petition.

Very truly yours,

Noel M. Pfeffer
Deputy County Attorney

NMP
xc: David Freedman
Thomas Henderson
Gaylord Wood

RECEIVED
NOV 25 1992
D. E. R.
SITING COORDINATION

Florida Department of Environmental Regulation

Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2400

Lawton Chiles, Governor

Carol M. Browner, Secretary

July 23, 1992

Mr. William J. Boye, Director
Commercial Personal Property Division
Broward County Property Appraiser
115 South Andrews Avenue, Room 111
Fort Lauderdale, Florida 33301-1899

Re: Wheelabrator North & South RRF Facilities

Dear Mr. Boye:

The material submitted for evaluation of pollution control devices eligible for assessment pursuant to Section 193.621, Florida Statutues, does not meet the criteria of Florida Administrative Code Chapter 17-8. In my opinion an entire resource recovery facility does not qualify as an air or water pollution control facility as defined in subsection 193.621(4), F.S.

Please have Wheelabrator submit the following as required by Chapter 17-8, F.A.C., prepared by a professional engineer registered in the State of Florida:

(a) Plans and specifications and related documents describing the equipment alleged to be used for pollution control. Plans or other information relative to the process which is controlled, adequate in scope to validate the claim for the proposed equipment.

(b) A list of pollution control equipment which the applicant declares subject to assessment under Chapter 193, Florida Statutues, certified as to its true primary use by the engineer. The assessor may require on the equipment list the salvage value of each item.

For your information I am enclosing a copy of Chapter 17-8, F.A.C. and a copy of a recent determination for a RRF in Lake County. If you have further questions, I can be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

Encl:

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WILLIAM MARKHAM, CFA, CRA
BROWARD COUNTY PROPERTY APPRAISER

Broward County Governmental Center
115 S. Andrews Avenue • Room #111
Fort Lauderdale, Florida 33301-1899
Telephone: 305-357-6830

July 1, 1992

RECEIVED
JUL 6 1992
D. E. R.
SITING COORDINATION

Mr. Hamiton S. Oven, Jr.
% Florida Dept. of Environmental Regulation
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Dear Mr. Oven:

The Wheelabrator Technologies has requested that our county treat the North & South Facilities as pollution control devices. I have attached a copy of their letter and the DR-492's for your review.

Our office is requesting your opinion as to the amount of equipment that will quality as pollution control devices.

Very truly yours,

WILLIAM MARKHAM, CFA
Broward County Property Appraiser

By _____
William John Boye, Director
Commercial Personal Property Division

WM/WJB/dh

Your Attn
Kris

WHEELABRATOR TECHNOLOGIES INC.

3003 Butterfield Road
Oak Brook, IL 60521
Tel (708) 218-1700

March 26, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Mr. William Markham, CFA
Broward County Property Appraiser
Room 111, Governmental Center
115 South Andrews Avenue
Ft. Lauderdale, FL 33301

Re: Returns of Pollution Control Devices
Tangible Personal Property Returns
For Wheelabrator North Broward Inc.
Wheelabrator South Broward Inc.

Dear Mr. Markham:

I enclose the above filings with regard to the North and South Broward County Resource Recovery Facilities. I also refer you to the filings, dated February 28, 1992, by Deputy County Attorney Noel Pfeffer applying for an ad valorem tax exemption for such facilities. Those earlier filings reflect the opinion of the County and Wheelabrator Technologies that, due to the tax exempt bond financing of the projects, the facilities are considered to be owned by the County as long as the bonds are outstanding.

We also believe that the facilities in essentially their entirety qualify as "pollution control devices" within the meaning of Florida Statutes Chapter 193.621. In this regard we enclose Form DR-492, Return of Pollution Control Devices, for each facility. The Tangible Personal Property Return for each facility reflects our estimate at this time of the installed cost of the pollution control equipment and ancillary office furniture and fixtures.

As you are aware, the facilities have only recently been completed. An independent consulting engineer is currently finalizing a detailed cost analysis of each facility. That effort would be

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greatly assisted by information as to the type of cost data required by your office to certify our exemptions. I would appreciate the opportunity to meet with you in early April to discuss our exemption applications and your information requirements.

I will contact your office the week of April 6 to arrange an appointment.

Respectfully submitted,

Vaughn Hooks
Director of Taxes

Enclosures

cc: Broward County
Thomas Henderson
Noel Pfeffer
N. Broward - C. Moon
S. Broward - H. Evans
Region - T. Koeppl

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MAR 31 1992

DR-492
R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser BROWARD

County, Florida,

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Description of Facility

TRASH-TO-ENERGY FACILITY, 2250 TON PER DAY, 70 mW

Name and address of owner: WHEELABRATOR SOUTH BROWARD INC.
4400 SOUTH STATE HIGHWAY 7
FT. LAUDERDALE, FL 33314

RECEIVED MAR 31 1992

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Vaughn Hooks 3/26/92

Taxpayer's Signature Vaughn Hooks, Ass't Treasurer

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER

DR-492
R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser BROWARD

County, Florida,

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Description of Facility

TRASH-TO-ENERGY FACILITY, 2250 TON PER DAY, 70mW

Name and address of owner: WHEELABRATOR NORTH BROWARD INC.
2600 N.W. 48TH STREET
POMPANO BEACH, FL 33073

RECEIVED
MAR 31 1992

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Vaughn Hooks 3/26/92

Taxpayer's Signature

Vaughn Hooks, Ass't Treasurer

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER

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WHEELABRATOR NORTH BROWARD, INC.
EXHIBIT 2
DESCRIPTION OF OPERATION OF POLLUTION CONTROL FEATURES WITHIN RESOURCE RECOVERY FACILITY

At the resource recovery facility, dump trucks carrying solid waste enter the enclosed "receiving area". The receiving area on this facility was required to be enclosed so as to prevent air pollution by a way of odor, dust, and litter; the primary purpose of the enclosure is pollution control, and should be assessed at salvage value. Broward County also required the tipping floor (the floor of the receiving area which the dump truck crosses to reach the refuse pit) to be larger so as to avoid having trucks backing up outside the plant while waiting, a situation which would increase the potential for odors, dust, noise and air emissions.

Trucks back up to the edge of the tipping floor and dump their contents into a pit. The pit has pollution control features designed to prevent leachate leakage into the ground water. In the interior of the walls and floor is a "water stop" which serves to prevent water pollution. Additionally, the thickness of the floor and walls has pollution control as its primary function.

Additionally, there is an underground porous gravel and pipe system utilized to capture methane from the adjacent land fill, so that the methane gas does not travel to neighboring properties and into the atmosphere.

When the garbage is dumped into the pit, a crane picks the trash up and deposits it into hoppers. The garbage is fed into the hopper and into the furnace along a series of grates which resemble a set of stairs moving horizontally in opposing directions in a scissoring fashion. The grate system agitates the garbage so as to allow air to mix with the trash and maximize the combustion of pollutants. A series of fans suck the fouled air from the tip area into the furnace for combustion purposes. The fans are part of the pollution control process, as their purpose is to remove the polluted air from the receiving area and involve it in the burn process, rather than bringing in air from outside the plant and allowing the polluted air to escape.

The burning of the trash take place on the grates. A system of thermocouples and gauges regulate the burn, recognizing the temperature of the combustion process. This "combustion control system" is state of the art, and is required to minimize air pollutants by maximizing the burn efficiency.

As the trash is burned on the grates, it is converted into gas and ash. The heated gas consists of air as well as carbon monoxide, carbon dioxide, and nitrogen dioxide, acid gases, and particulate matter (dust like pollutants). At this point in the process, the ash travels downward ("bottom ash") and the gas travels upward. Following the gas stream upward, the hot gas passes through or across the boiler water walls, which consist of a series of tubes containing water, encased in steel. The primary purpose of the boiler system is to control the burn and maximize elimination of pollutants. An ancillary use of the boiler system is to use the hot gas to heat water and create steam which is then directed into the electrical generation system of the plant.

Contained in the gas is particulate matter called "fly ash". Some of the fly ash collects on the boilers. A series of blowers and banging devices remove the fly ash from the boiler tubes and blows it into collectors where it is mixed with the bottom ash. The gaseous stream which flows past the boilers then enters the "scrubbers" where the gas is treated with lime. The ensuing chemical reaction causes the acid gases to fall out as salts. The gas then continues into a series of filters known as the "baghouse". In the baghouse, a series of bags is used to further filter pollutants from the gas stream. The principal purpose for the blowers, bangers, scrubbers and the baghouse is pollution control.

The gas stream then is blown out of the stack by fans. The purpose of the fans and the stack is to cause the gas to leave the plant at a high altitude so as to maximize disbursement and minimize pollution.

The pollutants precipitated in the baghouse move by a series of hoppers to a treatment facility. This precipitate is treated with acid to reduce toxicity and then is mixed with the bottom ash which came from the bottom of the grates. All of the treated ash is then loaded up into containers and trucked to go to the ash landfill. The land-filling activities, and the facilities for treating the ash and the precipitate from the baghouse, are designed primarily for pollution control so that the ash does not escape into the atmosphere.

As described above, the primary purpose of most of the components in the facility is control of various types of pollution which might result from the intake, incineration and disposal processes.