IN THE SUPREME COURT OF FLORIDA
Case No. SC00-1998
Lower Case No. 5D98-3178

MARY BARLEY, as Personal Representative
of the Estate of GEORGE M. BARLEY, JR.,
SHEILA MULLINS, BENJAMIN WERMEIL, and
NATHANIEL PRYOR REED both individually
and on behalf of others similarly situated
Petitioners

vs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Respondent.

ON REVIEW FROM THE DISTRICT COURT OF APPEAL
FIFTH DISTRICT OF FLORIDA

REPLY BRIEF OF PETITIONERS

JON MILLS
Florida Bar No. 148286
TIMOTHY McLENDON
Florida Bar No. 0038067
Post Office Box 2099
Gainesville, Florida 32602
Telephone: (352) 378-4154
Facsimile: (352) 336-0270

E. THOM RUMBERGER
Florida Bar No. 0069480
CHRISTOPHER T. HILL
Florida Bar No. 0868371
SUZANNE BARTO HILL
Florida Bar No. 0846694
RUMBERGER, KIRK &
CALDWELL, P.A.
Signature Plaza, Suite 300
201 South Orange Avenue
Orlando, Florida 32802
Telephone: (407) 872-7300
Facsimile: (407) 841-2133

Attorneys for Petitioners

TABLE OF CONTENTS

TABLE OF CASES AND CITATIONS

Cases:

Florida Constitutional Provisions:

Florida Statutes:

Florida Administrative Code:

TABLE OF ABBREVIATIONS

"EAA" means the Everglades Agricultural Area, defined at §373.4592(15), Fla. Stat.

"ECP" means the Everglades Construction Project, defined at §373.4592(4)(a), Fla. Stat.

"EFA" means the Everglades Forever Act, §373.4592, Fla. Stat.

"EPA" means the Everglades Protection Area, defined at §373.4592(2)(h), Fla. Stat.

"SFWMD" means the South Florida Water Management District, Respondent in this case.

8

SUMMARY OF ARGUMENT

The ***factual*** question in this case is whether the SFWMD has levied taxes which effectively make non-polluters "primarily responsible" for the cost of abating EAA caused pollution in violation of Article II, Section 7(b). The SFWMD completely avoids this issue and boldly asserts that it may do as it pleases, notwithstanding the Constitutional enactment. In doing so, the SFWMD confuses non-self-executing with non-existent, choosing to pretend that Article II, Section 7(b) does not bind agencies of Florida government.

The relief Petitioners seek does *not* require judicial implementation of any taxation system under Article II, Section 7(b). Therefore, there is no risk of the trial court encroaching on legislative powers or political questions. Standing and jurisdiction have also properly been resolved by the trial court and need not be revisited on this appeal. This Court should uphold the sanctity of the Florida Constitution, and the will of the people of Florida, and allow Petitioners the opportunity to proceed to trial on their claims.

ARGUMENT

I. PETITIONERS SEEK PROTECTION FROM AN UNCONSTITUTIONAL TAX, AND DO NOT SEEK TO IMPLEMENT THE POLLUTER PAYS AMENDMENT.

A. Article II, Section 7(b), Even Though Not Self-Executing, Protects Petitioners, As Non-Polluters, From Being Made Primarily Responsible For The Cost Of Abating EAA Caused Pollution In The Everglades

Respondent asserts that Petitioners do not have any enforceable rights under Article II, Section 7(b) because it is not self-executing. Respondent's assertion is premised on two fundamental misconceptions: (1) that a non-self-executing constitutional provision has no meaning or effect and (2) that the relief sought by Petitioners requires the creation and implementation of a tax system to fund abatement of EAA pollution. Respondent is wrong on both counts.

Respondent confuses non-self-executing with non-existent. The State and its agencies may not ignore the Constitution. *See Askew v. Game & Fresh Water Fish Comm'n*, 336 So. 2d 556, 560 (Fla. 1976). Article II, Section 7(b), although not self-executing, has meaning and will shield and protect citizens from governmental actions that are contrary to its provisions. *See Tucker v. Resha,* 634 So. 2d 756, 759 (Fla. 1st DCA 1994), affirmed 670 So. 2d 56 (Fla. 1996); *In re T.W.,* 551 So. 2d 1186, 1194 (Fla. 1989); *see also, Juidice v. Vail,* 430 U.S. 327, 335 (1977) (citing *Ex parte Young,* 208 U.S. 123, 162 (1908)). Respondent's reliance on *Klemm, Wilder* and *Draughon* to contend otherwise is misplaced as these decisions have no applicability to the instant case.

The constitutional challenge in *Klemm* had absolutely nothing to do with the effect of a non-self-executing provision of the Florida Constitution. *City of Winter Haven v. A.M. Klemm & Son,* 181 So. 153 (Fla. 1938). Rather, *Klemm* analyzed a municipality's de facto jurisdiction to continue taxing property that was subsequently excluded from its jurisdiction. *Id.* at 163. This Court did mention, in dicta, that Article III, §24 of the 1885 Constitution was not self-executing, and therefore inoperative until implemented by the legislature. However, this Court's ultimate conclusion that the taxation of Plaintiff's land was legal was *not* premised on a finding that Article III, §24 did not create enforceable rights.[1]

Wilder addressed the constitutional authority of the legislature to enact a local law restricting the number of liquor licenses that the municipality could issue. *State ex rel. Wilder v. City of Jacksonville,* 25 So. 2d 569, 570 (Fla. 1946). Appellant argued that the statute was unconstitutional because Article III, §24 restricted the legislature's authority to enact local or special laws. *Id.* at 571. This provision mandated that the legislature establish a uniform system of local government and provide for local government's "incorporation, government, jurisdiction, powers, duties and privileges". *Id.* It further prohibited the legislature from passing any local or special laws pertaining to local government's

[1] This Court's dicta has been qualified by more recent Supreme Court statements emphasizing the importance of giving effect to all parts of the constitution. *Askew v. Game & Freshwater Fish Commission*, 336 So. 2d at 560; *Plante v. Smathers,* 372 So. 2d 933, 936 (Fla. 1979); *Gray v. Bryant*, 125 So. 2d 846, 851 (Fla. 1960) (a constitutional provision should be interpreted so as to fulfill, never defeat, the will of the people).

"government, jurisdiction, powers, duties and privileges." *Id.*

This Court rejected appellant's challenge, finding that until the legislature established and empowered local government, the legislature's constitutional right to enact local and special laws, pursuant to Article III, §§20-21, was in no way altered or impaired. *Id.* In other words, Article III, §24's restriction on the legislature's authority to enact local or special laws could not be effective *until after* the legislature first carried out the mandate of creating the uniform system of local government.

No such prerequisite exists in Article II, Section 7(b). The limitation of SFWMD's ability to tax non-polluters for abatement of EAA caused pollution is *not* premised on the happening of any legislative event. Article II, Section 7(b), as interpreted by this Court, requires that EAA polluters ***must*** pay "100% of the cost to abate the pollution they cause…." *1997 Advisory Opinion,* 706 So. 2d at 283, n. 12. The relief that Petitioners seek in the instant case is that they not be taxed for the abatement of pollution caused by EAA polluters. How, when, and how much *polluters* are taxed is irrelevant to this case. It is not necessary for the legislature to enact enabling legislation setting forth the manner and means to tax polluters to give effect to Article II, Section 7(b)'s express mandate that non-polluters not pay.

In *Draughon,* delinquent taxpayers brought a quiet title action seeking relief from validly assessed real estate taxes. The taxpayers were not challenging the validity of their tax, but rather, argued that the tax assessor violated the 1924 amendment to Article IX, §1 by failing to tax intangible property. *Draughon v.*

Heitman, 168 So. 838 (Fla. 1936). This amendment mandated that the legislature create a uniform rate of taxation, and gave the legislature the discretion to tax intangible property at separate classifications, rates and apportionment to be set by the legislature. *Id.* at 840; *See also* Article I, Section 1, 1885 Const. This Court concluded that there was no constitutional violation because intangible property could not be taxed *until after* the legislature established the classifications, rates and apportionment. *Id.*

The constitutional provision at issue in *Draughon* did not impose a limitation on a governmental agency's taxing authority, or mandate an exclusive source of funding (i.e. EAA polluters) for a specific expenditure (i.e. EAA caused pollution). Rather, the constitutional provision in *Draughon* provided for the separate taxation of intangible property, which could not occur until *after* the legislature set the appropriate classifications, rates and apportionment. By contrast, Article II, Section 7(b) is a restriction on the discretion of the government, not a donation of authority. *See Peters v. Meeks*, 163 So. 2d 753, 755 (Fla. 1964). By prescribing that certain polluters are to be held responsible for their pollution, the provision limits the authority of the Legislature, or any state agency, to act in a conflicting manner. *See Sullivan v. Askew*, 348 So. 2d 312, 316 (Fla. 1977) (*expressio unius est exclusio alterius*). The issue in this case is whether the SFWMD may continue to tax non-EAA polluters for abatement of EAA caused pollution when Article II, Section 7(b) mandates that EAA polluters be 100% responsible. Resolution of this issue does not, as Respondent contends, require the

trial court to "legislate" to determine how, and in what manner, a polluter will be assessed a tax.

B. Article II, Section 7(b), presents clear and judicially manageable standards which can be applied by courts to protect non-polluters.

Respondents claim that any evaluation of the constitutionality of the levy by the SFWMD would usurp the authority of the legislature and frustrate the will of the people. Answer Br. at 25-28. However, it is the duty of the judiciary to interpret the Constitution and strike down government actions which violate its provisions. *See, e.g. Department of Revenue v. Golder*, 326 So. 2d 409, 410 (Fla. 1976).

> [P]reference for legislative treatment cannot shackle the courts when legally protected interests are at stake. As people seek to vindicate their constitutional rights, the courts have no alternative but to respond. Legislative inaction cannot serve to close the doors of the courtrooms of this state to its citizens who assert cognizable constitutional rights.

Satz v. Perlmutter, 379 So. 2d 359, 360 (Fla. 1980); *Cf. Dade County Classroom Teachers Association, Inc. v. Legislature*, 269 So. 2d 684, 686 (Fla. 1972) ("A constitution would be a meaningless instrument without some responsible agency of government having authority to enforce it ....").

Respondents and amici point to a number of "imponderables" which might be relevant if this Court (or the legislature) were ever to consider implementing an affirmative taxation scheme under Article II, Section 7(b), but which have no relevance to this appeal. Answer Br., at 25-6. The only question posed is whether

the taxation scheme of the SFWMD causes non-polluters to become primarily responsible for the cost of abating EAA caused pollution. All of the terms are well defined and capable of judicial interpretation. EAA and EPA are defined in Section 373.4592(15) and (2)(h). "Pollution" was sufficiently defined in statutes and regulations at the time Article II, Section 7(b) was adopted. *See Plante v. Smathers*, 372 So. 2d at 938; *State v. Hamilton*, 388 So. 2d 561, 563 (Fla. 1980)(allowing recourse to commonly-used words to define pollution); *cf.* FLA. STAT. § 403.031(7) & FLA. ADMIN. CODE r 62-302.200(19) (defining "pollution" generally).

This Court itself defined "primarily responsible" as requiring 100% EAA polluter liability. *1997 Advisory Opinion*, 706 So. 2d at 283, n.12. Courts and juries are also the traditional bodies to determine questions of causation. It is curious that many of the same parties who turned to this Court for guidance in construing Article II, Section 7(b) now claim that a court is incompetent to determine whether certain conduct violates that very same provision. *Id.* Respondent also warns of the demise of the ECP if Petitioners prevail. Answer Br. at 6, 31-33. Initially, this contention involves matters outside of the Amended Complaint and is completely irrelevant to the issue in this case. More importantly, the assertion is flatly wrong. Respondent first points to a 1994 funding **"*assumption*"** for the ECP that shows the full 0.1 mill being assessed. Without any further analysis, Respondent concludes that the EFA *mandates* imposition of the full 0.1 mill in perpetuity, despite the subsequent passage of Article II, Section

7(b). Answer Br., at 33. No such mandate exists.[2]

Respondent also erroneously presumes that if Petitioners are successful, no ad valorem taxes may be used to fund any portion of the ECP because of Article II, Section 7(b). However, Amicus Curiae U.S. Sugar argues that Article II, Section 7(b) can be reconciled with the current taxation scheme of the SFWMD, **so long as the ad valorem revenues are not used to abate pollution caused by those in the EAA, but are instead used for the "myriad projects that comprise the [ECP]**." Brief of Amicus Curiae, U.S. Sugar, at 30-31. However, the allegations of the Amended Complaint are binding at this juncture and aver that the ad valorem funds *are* being used to fund the abatement of pollution cause by EAA polluters. (R. 188-189).

Respondent also argues that this Court fully evaluated these ECP funding details in its *1997 Advisory Opinion*, and that the Court explicitly approved the constitutionality of the full 0.1 mill to be used in abating pollution caused by those in the EAA, despite the intent of Article II, Section 7(b). Answer Br. at 6, 33. However, it does not appear that this Court considered such minute funding details or was even provided with sufficient data to determine whether the ECP funding of EAA-caused pollution was "consistent" with Article II, Section 7(b). Moreover, any data relied upon by Respondent is certainly not a part of the Amended

---

[2] The SFWMD cannot claim it acted under a statutory mandate to impose the unconstitutional tax levy in question because the EFA merely gives the SFWMD discretion to levy ad valorem taxes "not . . . in excess of 0.1 mill." FLA. STAT. § 373.4592(4)(a).

Complaint or any pleading below and should not be relied upon in reviewing a judgment on the pleadings. Indeed, Respondent's resort to this material in support of its argument on appeal underscores the error of granting a judgment on the pleadings.

PETITIONERS HAVE STANDING TO SEEK A DECLARATORY JUDGMENT REGARDING GOVERNMENT AUTHORITY TO IMPOSE TAXES CONTRARY TO THE CONSTITUTION.

Petitioners: (1) seek a declaration as to the existence or nonexistence of some power; and (2) have an actual, present need for that declaration. *See Santa Rosa County v. Admin. Comm'n, Div. of Admin. Hearings*, 661 So. 2d 1190, 1192-93 (Fla. 1995) (quoting *Martinez v. Scanlan*, 582 So. 2d 1167, 1170 (Fla. 1991)); *May v. Holley*, 59 So. 2d 636, 639 (Fla. 1952). Petitioners challenge the SFWMD's constitutional power to levy certain ad valorem taxes against them. Petitioners need this judgment because they are required to pay the taxes and face penalties for failure to pay. *See, e.g.*, *Department of Revenue v. Kuhnlein*, 646 So. 2d 717, 721 (Fla. 1994).

Respondent bases its argument against standing on its prior arguments that Article II, Section 7(b) is null and void. [*See* Answer Br. of Resp'ts, at 35-36.] However, Petitioners' suit is a classic taxpayer action challenging the State's taxing and spending power. *Cf. Kuhnlein*, 646 So. 2d at 720; *Chiles v. Children A, B, C, D, E & F*, 589 So. 2d 260, 262 n.5 (Fla. 1991) (no special injury need be alleged). Respondent even fails to distinguish the very cases it cites, which uphold standing to challenge the constitutionality of a tax. Answer Br. at 37.

III. THE TRIAL COURT HAD MATTER JURISDICTION OVER THE COMPLAINT FOR DECLARATORY RELIEF

Respondent finally argues that the trial court lacked jurisdiction over Petitioners' claim because Petitioners allegedly did not comply with the provisions of Section 194.171, Florida Statutes. Initially, this statute may not even apply. [3] However, assuming that section 194.171 does apply here, its requirements have been met and the authorities cited by the SFWMD are inapplicable.

Respondent concedes that Petitioners: 1) timely paid the taxes at issue; and, 2) timely filed their original complaint within the 60 day time limit of section 194.171. Petitioners subsequently amended their complaint and attached the tax receipts, which were made a part of this record on appeal. [R.185-218]. However, Respondent contends that the failure to attach these receipts to the original complaint divested the circuit court of its jurisdiction. In support of this assertion Respondent relies upon *Wilkinson v. Reese*, 540 So.2d 141 (Fla. 2d DCA 1989) and *Markham v. Neptune Hollywood Beach Club*, 527 So.2d 814 (Fla. 1988). However, in *Wilkinson*, the taxpayer failed to comply with the requirement of good-faith payment prior to filing the complaint. In *Markham*, the plaintiff failed to file suit within the 60 day time limit.

The one case in Florida which is directly on point is *Mikos v. Parker,* 571

---

[3] Petitioners are challenging taxability, not the evaluation of the assessment on their property. *Mikos v. Ringling Bros.-Barnum & Bailey Combined Shows, Inc.,* 475 So.2d 292, (Fla. 2d DCA 1985); *Wilkinson v. St. Jude Harbors, Inc.,* 570 So.2d 1332, 1334 (Fla. 2d DCA 1990), rev. denied, 576 So. 2d 295 (Fla. 1990).

So.2d 8 (Fla. 2d DCA 1990). *Mikos* held that the jurisdictional requirements of §194.171 (2) and (3) are satisfied when the taxpayer timely pays the taxes and files the compliant within the statutory period even though the tax receipts were not attached to the initial complaint. The *Mikos* court found that "[t]he legislature's obvious objective in enacting the jurisdictional prerequisites [of §194.171] was to insure the continued flow of tax revenue during the extended period of an assessment challenge." *Mikos,* 571 So. 2d at 9. The court held in *Mikos*, that the legislature's objective would not be thwarted by the "relative technical shortcoming" of the taxpayer failing to attach the receipt to the initial complaint. *Id. Mikos* is dispositive, and there is no conflict with *Wilkinson* since the plaintiff in *Wilkinson* failed to pay the tax.[4]

Notwithstanding *Mikos* , Petitioners' Amended Complaint and attachment of the tax receipts relate back to the filing of the original Complaint, thereby satisfying the jurisdictional requirements of section 194.171(6). In *Cowart v. Perkins,* 445 So.2d 654 (Fla. 2d DCA 1984) the court held that "appellant's amended complaint, which included a receipt for his . . . taxes due, **related back** to the time that the original complaint was filed and was, therefore, timely filed."

---

[4] Respondent asserts that the *Mikos* decision is in "direct conflict" with *Wilkinson.* However, there is no conflict as these cases are factually distinct. The Second DCA decided both cases, *Mikos* fifteen months after *Wilkinson*. In fact, Judge Parker (who concurred in W*ilkinson*) authored the *Mikos* opinion which articulates the tax receipt distinction to the jurisdictional requirements of §194.171. The *Mikos* court identified the line of cases upon which Respondent relies and found them to be distinguishable from the facts presented here.

Cowart v. Perkins So. 2d at 655-656 (emphasis added). Admittedly, in a footnote, the *Cowart* court questioned further reliance upon the relation back doctrine after the effective date of subsection (6), "which provides that the requirements of subsection (3) are jurisdictional." *Id*. However, the promulgation of subsection (6) did nothing to change the applicability of the relation back doctrine.

Prior to the legislature's 1983 enactment of subsection (6), this Court had "consistently held that the 60-day time limitation expressed in Section 194.171 (2), and its predecessor statutes, is a jurisdictional statute of non-claim rather than a statute of limitations." *Coe v. ITT Community Development Corporation,* 362 So.2d 8 (Fla. 1978)[5]. Therefore, the 1983 enactment of subsection (6) merely codified what had already been the law in Florida for nearly 40 years, i.e. the requirement of sections 194.171(2) and (3) are jurisdictional.

Further, before subsection (6), Florida courts had also consistently held that amended complaints that included a receipt for payment of taxes due related back to the time the original complaint was filed. *See Cowart, supra; HilltopRanch, Inc. v. Brown,* 308 So.2d 124 (Fla. 1st DCA 1975); *Brooks v. Interlachen Lakes Estates, Inc.,* 332 So.2d 681 (Fla. 1st DCA 1976). As such, where subsections (2) and (3) were judicially construed to be jurisdictional, the relation back doctrine was found to be applicable.

---

[5] While it appears that in 1984 this Court may have retreated from its holding for equitable reasons, (*See Miller v. Nolte*, 453 So. 2d 387 (Fla. 1984)), *Coe* was still good law at the time subsection (6) was enacted in 1983.

It is "Florida's well settled rule of statutory construction that the legislature is presumed to know the existing law when a statute is enacted, including 'judicial decisions on the subject concerning which it subsequently enacts a statute.'" *Wood v. Fraser,* 677 So.2d 15, 18 (Fla. 2d DCA 1996), (quoting *Collins Inv. Co. v. Metropolitan Dade County,* 164 So.2d 806, 809 (Fla. 1964)). "In reenacting a statute the legislature is presumed to have an awareness of the judicial construction placed upon the [original] statute, and to have adopted this construction absent a *clear* expression to the contrary." *Wood v. Fraser,* 677 So.2d at 18, quoting *Deltona Corp. v. Kipnis,* 194 So.2d 295 (Fla. 2d DCA 1966); *see also Burdick v. State,* 594 So. 2d 267 (Fla. 1992). Thus, if the legislature had intended to abrogate the application of the relation back doctrine through the enactment of subsection (6) it would have clearly expressed such an intent. Since there is nothing in the enactment of subsection (6) suggesting an intent to abrogate the longstanding application of relation back, the trial court properly allowed Petitioners' amended complaint to relate back to the filing of the original complaint and thereby satisfy the jurisdictional requirements of Section 194.171.

CONCLUSION

Courts have a duty to protect citizens from unconstitutional governmental actions, and courts need not wait for legislative action to uphold constitutional restrictions. Dismissing this suit at this stage sets the dangerous precedent that an agency may ignore the Constitution and this Court. Because Petitioners properly met the pleading standard for declaratory relief, it was improper for the trial court

to grant a Motion for Judgment on the Pleadings. This Court should reverse the decision of the Fifth District Court of Appeal, and remand this case for trial.

14

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Mail this 18th day of June, 2001, to RUTH P. CLEMENTS, ESQUIRE, South Florida Water Management District, P.O. Box 24680, West Palm Beach, Florida 33416-4680; to PAUL L. NETTLETON, ESQUIRE, Carlton, Fields, Ward, Emmanuel, Smith & Cutler, P.A., 4000 Nationsbank Tower, 100 S.E. Second Street, Miami, Florida 33131; to WILLIAM L. HYDE, ESQUIRE, Gunster, Yoakley, Valdes-Fauli & Stewart, P.A., 215 South Monroe Street, Suite 830, Tallahassee, Florida 32301; to DANIEL S. PEARSON, ESQUIRE, and BRETT A. BARFIELD, ESQUIRE, Holland & Knight LLP, 701 Brickell Avenue, Miami, Florida 33131; to ROY C. YOUNG, ESQUIRE, Young, van Assenderp, Varnadoe, & Anderson, P.A., Post Office Box 1833, Tallahassee, Florida 32302; to WILLIAM H. GREEN, ESQUIRE, DAVID L. POWELL, ESQUIRE, and GARY V. PERKO, ESQUIRE, Hopping Green Sams & Smith, P.A., Post Office Box 6526, Tallahassee, Florida 32314; to JAMES T. HENDRICK, ESQUIRE, Monroe County, Florida, 502 Whitehead Street, 3rd Floor Rear, Key West, Florida

33040; and to MARY JILL HANSON, ESQUIRE, International Association of Machinists & Aerospace Workers, AFL-CIO, 105 South Narcissus Avenue, Suite 510, West Palm Beach, Florida 33401.

JON MILLS
Florida Bar No. 148286
TIMOTHY McLENDON
Florida Bar No. 0038067
Post Office Box 2099
Gainesville, Florida 32602
Telephone: (352) 378-4154
Facsimile: (352) 336-0270

E. THOM RUMBERGER
Florida Bar No. 0069480
CHRISTOPHER T. HILL
Florida Bar No. 0868371
SUZANNE BARTO HILL
Florida Bar No. 0846694
RUMBERGER, KIRK & CALDWELL
Signature Plaza, Suite 300
201 South Orange Avenue
Orlando, Florida 32802
Telephone: (407) 872-7300
Facsimile: (407) 841-2133

Attorneys for Petitioners

16

CERTIFICATE OF TYPEFACE COMPLIANCE

I HEREBY CERTIFY that the type style utilized in this brief is 14-point Times New Roman, proportionately spaced, in accordance with Rule 9.210(a)(2), Florida Rules of Appellate Procedure.

JON MILLS
Florida Bar No. 148286
TIMOTHY McLENDON
Florida Bar No. 0038067
Post Office Box 2099
Gainesville, Florida 32602
Telephone: (352) 378-4154
Facsimile: (352) 336-0270

E. THOM RUMBERGER
Florida Bar No. 0069480
CHRISTOPHER T. HILL
Florida Bar No. 0868371
SUZANNE BARTO HILL
Florida Bar No. 0846694
RUMBERGER, KIRK & CALDWELL
Signature Plaza, Suite 300
201 South Orange Avenue
Orlando, Florida 32802
Telephone: (407) 872-7300
Facsimile: (407) 841-2133

Attorneys for Petitioners