

## ***ABSTRACT***

Business of drinking water refill is progressively in Palembang. It is not only urban. Business of drinking water refill entered to corner of urban. So that the existence of phenomenon going into effect that way in society of hence expanding its industrial business of drinking water refill is open the opportunity to someone to be plunged to this business. In a state of economics which difficult progressively it is many happened of emulation in various life area, included it emulation in the world of business. Many companies which are racing each other to get the market compartment, so that this matter race the company to try continued to go forward in improve; repairing its business.

Strategy of consumer Satisfaction cause all of competitor have to make every effort and do the high expense in effort grab the consumer of a company. Affect the consumer satisfaction to loyalties of consumer and re-buyer is different each other every company. Because satisfied consumer are not satisfy yet, however satisfied consumer will be tend to become the consumer which is loyal. To see the taking place of effort drinking water in years future come require to be done a eligibility analysis of effort at depot of drinking water refill.

Eligibility of analysis effort does done at depot of drinking water refill the "Anugrah". Pursuant to data processing which has been done obtained by a month is equal to Rp 2.850.000, 00 a month and earnings a year is more or less equal to Rp. 36.040.000, 00. From calculation result got to value of Break Event Point is equal to 894 day and represent the capital stocktaking of early expressed to return the capital or settle with, this matter is indication that the business have the fair prospect and promise, fixed take care of the quality of service and quality of water.

**Keyword:** Analyses The Eligibility of Effort, Quality of Service, and Break Event Point.