

LAW OFFICES
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STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
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DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE, *OF COUNSEL*
WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

CENTRAL FLORIDA OFFICE
600 S. NORTH LAKE BLVD., SUITE 160
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 830-8522

REPLY TO ALTAMONTE SPRINGS

January 20, 2003

VIA HAND DELIVERY

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RECEIVED - FPSC
JAN 21 AM 11:41
COMMISSION
CLERK

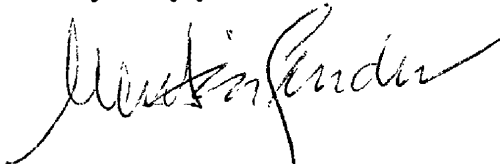
Re: Docket No. 020409-SU; Application of Utilities, Inc. of Sandalhaven for Rate Increase in Charlotte County, Florida
Our File No.: 30057.44

Dear Ms. Bayo:

AUS _____
CAF _____
CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
SEC _____
OTH _____

In accordance with the PSC Staff's January 3, 2003, Data Request, enclosed is the original and five (5) copies of the data requested regarding Rate Case Expense.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF:dmp
Enclosures

cc: Mr. Steve Lubertozi (w/enclosures)
Mr. Don Rassmussen (w/enclosures)
Mr. Frank Seidman (w/enclosures)

DOCUMENT NUMBER-DATE

00575 JAN 21 03

FPSC-COMMISSION CLERK

Utilities, Inc. of Sandalhaven
 Rate Case Expense
 Response to Data Request #4

<u>Employee</u>	<u>Hours Worked</u>	<u>Hourly Rate</u>	<u>Total</u>	<u>Job Function</u>
Silvey, Justine	19	\$ 24	\$ 456	supportive role, involved in regulatory process, rate case filing, administrative duties
Lubertozzi, Steve	32	\$ 54	\$ 1,728	management role, involved in regulatory process, rate case filing, administrative duties
Orr, David	4	\$ 28	\$ 112	coordinated the preparation of MFRs, held telephone conversations with PSC staff, held meetings and telephone conversations with corporate staff, consultants, and legal counsel, developed responses to PSC interrogatories
Flynn, Patrick	21	\$ 28	\$ 588	MFR document preparation, supervised the production of updated system maps coded to show customer and infrastructure information, coordinated site visits by the PSC engineer, the PSC accountant, and the PSC staff at the customer meeting, met the PSC staff person in Englewood on three separate dates, responded to a PSC letter regarding comments made at the customer meeting, produced and mailed copies of system maps to the PSC, communicated with corporate staff, consultants, and legal counsel by telephone, e-mail, and in person
			<u>\$ 2,884</u>	

DOCUMENT NUMBER - DATE
 00575 JAN 21 8
 FPSC - COMMISSION CLERK

Utilities, Inc. of Sandalhaven
Rate Case Expense
Response to Data Request #5

<u>Employee</u>	<u>Estimated Hours to Complete</u>	<u>Hourly Rate</u>	<u>Total</u>	<u>Job Function</u>
Silvey, Justine	31	\$ 24	\$ 744	supportive role, answering data requests, discovery responses, administrative duties
Weeks, Kirsten	30	\$ 27	\$ 810	supportive role, answering data requests, discovery responses, administrative duties
Ross, Amanda	19	\$ 31	\$ 589	supportive role, answering data requests, discovery responses, administrative duties
Lubertozzi, Steve	15	\$ 54	\$ 810	management role, involved in regulatory process, data requests, discovery responses, administrative duties
Orr, David	16	\$ 28	\$ 448	telephone conversations with PSC staff, meetings and telephone conversations with corporate staff, consultants, and legal counsel, responses to data requests
Flynn, Patrick	16	\$ 28	\$ 448	coordinating meetings with the PSC, communication with corporate staff, consultants, and legal counsel by telephone, e-mail, and in person, assists with responses to data requests
			<u>\$ 3,849</u>	

Expenses

Miscellaneous printing, postage, notices, travel \$ 11,350

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense (through PAA only) re Utilities Inc. of Sandalhaven
 re Docket No. 020409-SU, Utilities Inc. of Sandalhaven

BILLED EXPENSE

		Prepare MFRs	Respond to Deficiencies	Respond to Inquiries	Expenses	Totals
Frank Seidman	Hours	231.33	26.00	20.50		277.83
Billing Rate: \$95/hr	Amount	\$21,976.67	\$2,470.00	\$1,947.50	\$679.55	\$27,073.72

PROJECTED REMAINING EXPENSE

		Attend Agenda	Review/ Respond to PAA	Respond to Inquiries	Exp. (est.)	Totals
Frank Seidman	Hours	3.00	15.00	8.00		26.00
Billing Rate: \$100/hr	Amount	\$300.00	\$1,500.00	\$800.00	\$30.00	\$2,630.00
Cumulative Total						\$29,703.72



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 e-mail frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

07/10/02
 20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
 UTILITIES INC. OF SANDALHAVEN - MFRs

		HOURS	\$
	PREVIOUS BALANCE		0.00
06/17/02 FS	CONSULTING - RECEIVE & REVIEW INITIAL INPUT; COMMENCE BILLING ANALYSES.	16.00	1520.00
06/24/02 FS	CONSULTING - PREPARE BILLING ANALYSES & SCHEDULES.	<u>18.00</u>	<u>1710.00</u>
	FOR CURRENT SERVICES RENDERED	34.00	\$3230.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
	07/08/02 PAYMENTS, as of		- 0.00
			=====
	BALANCE DUE		\$ 3230.00

50/50 SANDALHAVEN + Cypress Lakes
SANDALHAVEN \$1615 *fr*



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 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

08/16/02
 20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
 UTILITIES INC. OF SANDALHAVEN - MFRs
 ALAFAYA UTILITIES, INC. - U&U

PREVIOUS BALANCE \$ 3230.00

HOURS

<u>Week of:</u>				
50/50	07/01/02	FS	CONSULTING - PREPARE BILLING ANALYSIS & SCHEDULES. CYPRESS LAKES AND SANDALHAVEN.	22.00 2090.00
	07/08/02	FS	CONSULTING - PREPARE SANDALHAVEN MFRs.	40.00 3800.00
	07/15/02	FS	CONSULTING - PREPARE SANDALHAVEN MFRs.	40.00 3800.00
	07/22/02	FS	CONSULTING - PREPARE SANDALHAVEN MFRs.	40.00 3800.00
1/3 EA	07/29/02	FS	CONSULTING - PREP. FOR & SITE VISITS RE U&U, SANDALHAVEN, CYPRESS LAKES, ALAFAYA. FOR CURRENT SERVICES RENDERED	22.50 2137.50 164.50 \$15627.50

EXPENSES

07/02/02	COPIES - PSC	\$ 65.45
07/09/02	COPIES - PSC	32.80
07/12/02	FEDEX	14.68
07/29/02	COPIES - PSC	32.90
07/31/02	MILEAGE TO ENGLEWOOD, LAKE LAND, ALTAMONTE SPRINGS; 584 MILES @ \$0.35/MILE	204.40
07/31/02	LODGING	76.95
07/31/02	MEALS	17.70
	TOTAL EXPENSES	1/3 EA \$ 446.88

PAYMENTS AND CREDITS FOR EXPENSES

07/30/02 PAYMENTS - 3230.00

BALANCE DUE

=====
 \$16072.38

SANDALHAVEN: \$ 13,306.46

PAID 9/2/02



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 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

09/17/02
 20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
 UTILITIES INC. OF SANDALHAVEN - MFRs
 ALAFAYA UTILITIES, INC. - U&U

PREVIOUS BALANCE \$16072.38
 HOURS

<u>Week of:</u>				
1/2 SA	08/01/02	FS	CONSULTING - TRAVEL/CONFERENCE AT ALTAMONTE SPRINGS OFFICE RE MFRs; USED & USEFUL.	17.50 1662.50
	08/05/02	FS	CONSULTING - PREPARE SANDALHAVEN MFRs.	48.00 4560.00
	08/12/02	FS	CONSULTING - PREPARE SANDALHAVEN MFRs.	22.00 2090.00
	08/19/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFRs.	23.00 2185.00
	08/22/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFRs. FOR CURRENT SERVICES RENDERED	<u>9.00</u> <u>855.00</u> 119.50 \$11352.50

EXPENSES			
1/2 SA	08/01/02	LODGING	\$ 156.42
	08/01/02	MEALS	49.32
	08/02/02	MILEAGE -RETURN TO TLH;267 MILES @ \$0.35/MILE	93.45
	08/10/02	FEDEX	29.20
	08/10/02	COPYING - KINKO's	14.21
SANDALHAVEN	08/15/02	COPYING - KINKO's	<u>363.27</u>
		TOTAL EXPENSES	\$ 705.87

PAYMENTS AND CREDITS FOR EXPENSES
 09/12/02 PAYMENTS, as of - 0.00
 =====
 BALANCE DUE \$28130.75

pd 9/25 (16072.38)
 pd 10/12 12059.77

SANDALHAVEN 7710.58



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 NORTHBROOK, IL 60062

10/17/02 -
 20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
 UTILITIES INC. OF SANDALHAVEN - MFRs
 ALAFAYA UTILITIES, INC. - U&U

PREVIOUS BALANCE \$28130.75

HOURS

<u>Week of:</u>			HOURS	
09/02/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFR's.	37.00	3515.00
09/09/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFR's.	31.00	2945.00
09/16/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFR's.	27.00	2565.00
09/16/02	FS	CONSULTING - ALAFAYA - U&U & "F" SCHEDS.	24.00	2280.00
09/23/02	FS	CONSULTING - PREPARE CYPRESS LAKES MFRs.	18.00	1710.00
09/23/02	FS	CONSULTING - SANDALHAVEN - RESPOND TO DEFICIENCIES.	10.00	950.00
09/23/02	FS	CONSULTING - ALAFAYA - U&U & "F" SCHEDS.	12.00	1140.00
09/30/02	FS	CONSULTING - SANDALHAVEN - RESPOND TO DEFICIENCIES.	4.00	380.00
		FOR CURRENT SERVICES RENDERED	163.00	\$15485.00

EXPENSES

09/27/02	COPYING - KINKO's (Cypress Lakes)	\$ 403.50
	TOTAL EXPENSES	\$ 403.50

PAYMENTS AND CREDITS FOR EXPENSES

09/25/02	PAYMENT	-16072.38
10/04/02	PAYMENT	-12058.37
		=====
	BALANCE DUE	\$15888.50

SANDALHAVEN \$ 1,330



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 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

11/13/02 -
 20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
 UTILITIES INC. OF SANDALHAVEN - MFRs
 ALAFAYA UTILITIES, INC. - U&U

PREVIOUS BALANCE \$15888.50

HOURS

Week of:

10/01/02 FS	CONSULTING - SANDALHAVEN - PREPARE RESPONSE TO DEFICIENCIES. MEMO TO G. EDWARDS, PSC RE INFO REQUESTED.	12.00	1140.00
		2.00	190.00
10/21/02 FS	CONSULTING - SANDALHAVEN - MEMO TO G. EDWARDS RE CWIP.	2.00	190.00
10/28/02 FS	CONSULTING - SANDALHAVEN - RESPOND TO STAFF REQUEST RE F-10 SCHEDULE. FOR CURRENT SERVICES RENDERED	<u>2.00</u> 18.00	190.00 \$ 1710.00
EXPENSES			0.00
PAYMENTS AND CREDITS FOR EXPENSES			
10/12/02	PAYMENT		-15888.50
			=====
	BALANCE DUE		\$ 1710.00

SANDALHAVEN \$ 1,710



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 2335 SANDERS ROAD
 NORTHEROCK, IL 60062

12/20/02
 20023.85 -

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs			
UTILITIES INC. OF SANDALHAVEN - MFRs			
ALAFAYA UTILITIES, INC. - U&U			
ALAFAYA UTILITIES, INC. - ORIGINAL COST			
	PREVIOUS BALANCE		\$ 1710.00
		HOURS	
<u>Week of:</u>			
11/04/02	FS CONSULTING - CYPRESS LAKES - PREPARE RESPONSE TO DEFICIENCIES.	6.00	570.00
11/04/02	FS CONSULTING -SANDALHAVEN -PREPARE RESPONSE TO K. WELCH (PSC) RE BACKUP OF OPERATING ADJUSTMENTS.	4.00	380.00
11/11/02	FS CONSULTING - CYPRESS LAKES - PREPARE RESPONSE TO DEFICIENCIES.	13.00	1235.00
11/11/02	FS CONSULTING - ALAFAYA ORIGINAL COST STUDY - RECEIVE & REVIEW RECORDS FROM UI.	4.00	380.00
11/18/02	FS CONSULTING - CYPRESS LAKES - FINALIZE RESPONSE TO DEFICIENCIES.	1.00	95.00
11/18/02	FS CONSULTING - ALAFAYA ORIGINAL COST STUDY - TRAVEL TO ALTAMONTE SPRINGS, TOUR SERVICE AREA & SITES, MEETING WITH STAFF; COMMENCE STUDY.	24.00	2280.00
11/25/02	FS CONSULTING - ALAFAYA ORIGINAL COST STUDY - PREPARE STUDY.	<u>30.00</u>	<u>2850.00</u>
	FOR CURRENT SERVICES RENDERED	82.00	\$ 7790.00

SANDALHAVEN \$ 380.00

EXPENSES		
11/07/02 COPIES & PSC		\$ 16.50
11/19/02 TOLLS		6.50
11/19/02 MILEAGE- TALLAHASSEE TO ALTAMONTE SPRINGS AND RETURN INCL. VICINITY FOR ALAFAYA ALAFAYA SERVICE AREA TOUR; 588 MILES @ \$0.35/MILE		205.80
11/19/02 LODGING		69.29
11/19/02 MEALS		<u>21.40</u>
TOTAL EXPENSES		\$ 319.49

PAYMENTS AND CREDITS FOR EXPENSES		-
11/20/02 PAYMENT, as of		- 1710.00
		=====
BALANCE DUE		\$ 8109.49



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2335 SANDERS ROAD
NORTHBROOK, IL 60062

1/13/03
20023.85

CONSULTING - CYPRESS LAKES UTILITIES, INC. - MFRs
UTILITIES INC. OF SANDALHAVEN - MFRs
ALAFAYA UTILITIES, INC. - U&U
ALAFAYA UTILITIES, INC. - ORIGINAL COST

PREVIOUS BALANCE \$ 8109.49

HOURS

Week of:

12/02/02	FS	CONSULTING - ALAFAYA - ORIGINAL COST STUDY.	27.00	2565.00
12/02/02	FS	CONSULTING -SANDALHAVEN -ASSIST J. SILVEY WITH RESPONSES TO PSC AUDITOR.	3.50	332.50
12/09/02	FS	CONSULTING - ALAFAYA - ORIGINAL COST STUDY.	30.00	2850.00
12/09/02	FS	CONSULTING - SANDALHAVEN - Tel. CONF. W/AUDITOR WELCH; RESPOND TO INQUIRY.	5.00	475.00
12/16/02	FS	CONSULTING - ALAFAYA - ORIGINAL COST STUDY.	40.00	3800.00
12/16/02	FS	CONSULTING - SANDALHAVEN - REVIEW DRAFT PSC AUDIT; E-MAIL MEMO TO UI.	2.00	190.00
		FOR CURRENT SERVICES RENDERED	107.50	\$10212.50

EXPENSES

12/14/02	COPIES @ KINKO'S RE ALAFAYA	\$ 17.21
12/20/02	COPIES @ KINKO'S RE ALAFAYA	480.43
12/14/02	FEDEX RE ALAFAYA	15.48
12/14/02	FEDEX RE SANDALHAVEN	24.18
	TOTAL EXPENSES	\$ 537.30

PAYMENTS AND CREDITS FOR EXPENSES

01/13/03 PAYMENT, as of - 0.00

BALANCE DUE

=====
\$18859.29

UTILITIES, INC. OF SANDALHAVEN
 SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE
 ASSUMING RESOLUTION AT PAA
 DOCKET NO.: 020409-SU

ROSE, SUNDBSTROM & BENTLEY, LLP

ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
April 2002	5/16/02	\$ 292.50	\$ 0.00	\$ 292.50
May 2002	6/18/02	\$ 270.00	\$ 14.00	\$ 284.00
June 2002	7/15/02	\$ 45.00	\$ 0.00	\$ 45.00
August 2002	9/18/02	\$ 1,642.50	\$ 2,109.86	\$ 3,752.36
September 2002	10/16/02	\$ 180.00	\$ 140.00	\$ 320.00
October 2002	11/14/02	\$ 1,170.00	\$ 21.75	\$ 1,191.75
November 2002	12/18/02	\$ 1,282.50	\$ 126.00	\$ 1,408.50
TOTAL ACTUAL BILLINGS THROUGH 1/9/03		\$ 4,882.50	\$ 2,411.61	\$ 7,294.11
December 2002	UNBILLED	\$ 1,125.00	\$ 0.00	\$ 1,125.00

ESTIMATE TO COMPLETE THROUGH PAA

Respond to Staff request regarding rate case expense including telephone conferences with Mr. Lubertozzi and Mr. Seidman; review staff recommendation and conferences with client and Mr. Seidman concerning same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft revised Tariffs and miscellaneous post PAA matters - 16.0 hours

Total Estimate to Complete	\$ 3,600.00	\$ 450.00	\$ 4,050.00
TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	\$ 9,607.50	\$ 2,861.61	\$12,469.11

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

P O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25049-
MAY 16, 2002
FILE # 30057-0044

PAGE 1

MATTER	2002 RATE CASE - SANDALHAVEN		
04/09/02	CONFERENCE CALL WITH MR. LUBERTOZZI AND MR. SEIDMAN IN PREPARATION FOR FILING TEST YEAR REQUESTS; TELEPHONE CONFERENCE WITH MR. MERCHANT AT PSC; LETTER TO MR. LUBERTOZZI REGARDING LEGAL RATE CASE EXPENSE.	0.30	
04/29/02	RESEARCH AND DRAFT TEST YEAR REQUEST LETTER TO CHAIRMAN JABER.	1.00	
		1.30	292.50
	TOTAL STATEMENT		\$292.50

PLEASE REFER TO INVOICE # WHEN REMITTING

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WHEN REMITTING

FE.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25232
JUNE 18, 2002
FILE # 30057-0044

PAGE 1

MATTER 2002 RATE CASE - SANDALHAVEN

05/08/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN REGARDING RATE CASE ISSUES; FINALIZE TEST YEAR LETTER.	0.20	
05/16/02	CONTINUE DRAFT APPLICATION TO PSC; DRAFT NOTICE.	1.00	
		1.20	270.00
	LONG DISTANCE CALLS	0.50	
	TELECOPIER	1.00	
	PHOTOCOPIES	12.50	
	TOTAL COSTS ADVANCED		14.00
	TOTAL STATEMENT		\$284.00

PLEASE REFER TO INVOICE # WHEN REMITTING

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TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FEI # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25329
JULY 15, 2002
FILE # 30057-0044

PAGE 1

MATTER	2002 RATE CASE - SANDALHAVEN		
06/17/02	REVIEW TEST YEAR APPROVAL LETTER AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.20	
		0.20	45.00
	TOTAL STATEMENT		\$45.00

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WHEN REMITTING

F.E.I # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25701
SEPTEMBER 18, 2002
FILE # 30057-0044

PAGE 1

MATTER 2002 RATE CASE - SANDALHAVEN

08/07/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN REGARDING COORDINATING FILINGS.	0.30	
08/08/02	CONFERENCE WITH MR. RASMUSSEN; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	0.40	
08/09/02	BEGIN RESEARCH AND DRAFT APPLICATION FOR RATE INCREASE.	1.00	
08/10/02	FINALIZE APPLICATION AND TARIFFS.	0.80	
08/13/02	REVIEW DRAFT OF FINANCIAL MFR'S, ADDITIONAL SCHEDULES FROM MR. SEIDMAN BY FAX; REDRAFT APPLICATION; DRAFT AFFIDAVIT AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	1.80	
08/14/02	REVIEW FINAL SCHEDULES FROM MR. SEIDMAN; DRAFT TARIFF SHEETS; TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED; FINALIZE FOR FILING.	2.00	
08/16/02	REVIEW FINAL MRF'S; REVIEW ADDITIONAL ENGINEERING INFORMATION; FILE.	1.00	
		7.30	1,642.50
	LONG DISTANCE CALLS	1.00	
	FILING FEE	2,000.00	
	BINDING	104.11	
	PHOTOCOPIES	4.75	
	TOTAL COSTS ADVANCED		2,109.86
	TOTAL STATEMENT		\$3,752.36

PLEASE REFER TO INVOICE # WHEN REMITTING

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(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FEI # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25755
OCTOBER 16, 2002
FILE # 30057-0044

PAGE 1

MATTER 2002 RATE CASE - SANDALHAVEN

09/03/02	REVIEW LETTER FROM PSC REGARDING DEFICIENCIES AND LETTER TO MR. SEIDMAN CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.60	
09/13/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.20	
		0.80	180.00
	PHOTOCOPIES	140.00	
	TOTAL COSTS ADVANCED		140.00
	TOTAL STATEMENT		\$320.00

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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F.E.I # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25904
NOVEMBER 14, 2002
FILE # 30057-0044

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MATTER	2002 RATE CASE - SANDALHAVEN		
10/11/02	TELEPHONE CONFERENCE WITH MR. REVELL OF PSC WHO TELEPHONED; LETTER TO MR. LUBERTOZZI CONCERNING SAME; BEGIN DRAFT OF SYNOPSIS; LETTER TO MR. LUBERTOZZI AND MR. SEIDMAN CONCERNING SAME.	1.80	
10/14/02	FINALIZE SYNOPSIS AND LETTER TO MR. REVELL AT PSC CONCERNING SAME.	0.80	
10/17/02	TELEPHONE CONFERENCE WITH MR. REVELL REGARDING SYNOPSIS AND REDRAFT SYNOPSIS; LETTER TO LIBRARY AND MR. RASMUSSEN REGARDING SYNOPSIS AND APPLICATION.	0.70	
10/28/02	TELEPHONE CONFERENCE WITH MR. REVELL AT PSC WHO TELEPHONED.	0.20	
10/29/02	TELEPHONE CONFERENCE WITH MR. DRAPER AND MR. REVELL OF PSC WHO TELEPHONED TO DISCUSS CORPORATE UNDERTAKING; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; RESEARCH AND DRAFT INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING.	1.30	
10/31/02	FINALIZE COMBINED CUSTOMER NOTICE AND LETTER TO MR. REVELL AT PSC CONCERNING SAME.	0.40	
		5.20	1,170.00
	LONG DISTANCE CALLS	0.25	
	TELECOPIER	18.50	
	PHOTOCOPIES	3.00	
	TOTAL COSTS ADVANCED		21.75
	TOTAL STATEMENT		\$1,191.75

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26054
DECEMBER 18, 2002
FILE # 30057-0044

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MATTER	2002 RATE CASE - SANDALHAVEN		
11/01/02	TELEPHONE CONFERENCE WITH MR. REVELL OF PSC STAFF WHO TELEPHONED.	0.20	
11/05/02	TELEPHONE CONFERENCE WITH MR. MAUREY OF PSC STAFF WHO TELEPHONED REGARDING GUARANTEE OF UI OF INTERIM RATES.	0.30	
11/06/02	TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED; FINALIZE CUSTOMER NOTICE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; LETTER TO MR. REVELL AT PSC CONCERNING SAME.	0.90	
11/07/02	RESEARCH AND DRAFT CORPORATE UNDERTAKING AND GUARANTEE BY UTILITIES, INC OF CORPORATE UNDERTAKING; LETTER TO MR. LUBERTOZZI CONCERNING SAME; DRAFT DUE DATE SCHEDULE FOR MR. LUBERTOZZI.	1.30	
11/08/02	REVIEW STAFF RECOMMENDATION ON INTERIM RATES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50	
11/14/02	REVIEW LETTER FROM PSC REGARDING REQUEST FOR INFORMATION ON REUSE AND RESEARCH AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50	
11/19/02	ATTEND PSC AGENDA CONFERENCE ON INTERIM RATES; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	2.00	
		5.70	1,282.50
	LONG DISTANCE CALLS	0.75	
	TRAVEL EXPENSE	37.00	
	TELECOPIER	13.00	
	PHOTOCOPIES	75.25	
	TOTAL COSTS ADVANCED		126.00

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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

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PLEASE REFER TO INVOICE NUMBER
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F.E.I. # 59-2783536
UTILITIES, INC

INVOICE # 26054
DECEMBER 18, 2002
FILE # 30057-0044

PAGE 2

TOTAL STATEMENT

\$1,408.50

PLEASE REFER TO INVOICE # WHEN REMITTING

12/31/02

ROSE, SUNDSTROM & BENTLEY
DRAFT STATEMENT

15:26:04 01/16/03
PAGE 5 1

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

* CLIENT# 30067 UTILITIES, INC
* SUE AYLIN
* MATTER# 04 2002 RATE CASE - SANDALHAVEN
* - 0.00 0.00

* REQUESTED BY STATEMENT #
* RESPONSIBLE MARTIN S FRIEDMAN FORMAT 0
* TAX CODE OVERRIDE

TO PROFESSIONAL SERVICES RENDERED
IN CONNECTION WITH

NAME	RATE	HOURS	FEE	ADJUSTED FEES
LORD, VALERIE L	225.00	1.00	225.00	
MARTIN S FRIEDMAN	225.00	4.00	900.00	

FEES	1,125.00
DISBURSEMENTS	37.50
TAX	0.00
TOTAL STATEMENT	1,162.50

TOTAL	5.00	1,125.00
TRUST BALANCES		0.00
TOTAL INTEREST OUTSTANDING		0.00
ACCOUNTS RECEIVABLE BALANCE		1,408.50
TRANSFER \$	FROM TRUST TO A/R	APPROVED

APPROVED BY _____ DATE _____

BILL TIME FROM _____ TO _____

BILL DISBURSEMENTS FROM _____ TO _____

COVERING LETTER REQ _____ WRITE OFF _____

SEND COPY OF ACCOUNT TO _____

DISBURSEMENT TYPE	AMOUNT
PHOTOCOPIES	37.50
TOTAL DISBURSEMENTS	37.50

12/31/02

ROSE, SUNDSTROM & BENTLEY
DRAFT STATEMENT

12/26/03 01/16/03
PAGE 1

CLIENT# 00057 UTILITIES, INC
MATTER# 44 2002 RATE CASE - SANDALHAVEN

OPENED 04/05/02

FEE TARGET 0.00
MATTER AMOUNT 0.00

** UNBILLED HOURS & FEES **

INIT DATE	HOURS	DESCRIPTION	RATE	FEES	CUMULATIVE	TAX CODE	LOC	SEQ	JOB
VLL 12/05/02	1.00	PREPARE NOTICE OF INTERIM RATES AND REVISED TARIFF SHEETS; EMAIL J. REVELL, S. LUBERTOZZI.	225.00	225.00	225.00	0		33	H000
MSF 12/13/02	0.60	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING RESPONSES TO PSC STAFF QUESTIONS ON REUSE; RESEARCH PRIOR ORDER AND FAX LETTER TO MR. ORR.	225.00	135.00	360.00	0		28	H000
MSF 12/15/02	0.30	REVIEW LETTER FROM MR. SEIDMAN REGARDING DRAFT OF AUDIT AND TELEPHONE CONFERENCE WITH MR. SEIDMAN CONCERNING SAME.	225.00	67.50	427.50	0		29	H000
MSF 12/18/02	1.00	REVIEW DRAFT AUDIT REPORT AND PRIOR PSC ORDERS REGARDING LAND VALUE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	225.00	225.00	652.50	0		30	H000
MSF 12/19/02	0.20	REVIEW PSC AUDIT.	225.00	45.00	697.50	0		31	H000
MSF 12/27/02	1.90	REVIEW PSC AUDIT REPORT REGARDING LAND VALUE AND LETTER TO MR. SEIDMAN CONCERNING SAME; RESEARCH PRIOR DEEDS.	225.00	427.50	1,125.00	0		32	H000

TOTAL HOURS	5.00	TOTAL FEES	1,125.00
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** UNBILLED DISBURSEMENTS **

INIT DATE	DETAILS	REFERENCE	AMOUNT	TAX	CUMULATIVE	TYPE	SEQ	JOB
12/31/02	PHOTOCOPIES		24.00		24.00	20	21	D000
12/31/02	PHOTOCOPIES		13.50		37.50	20	22	D000

TOTAL DISBURSEMENTS 37.50

** MATTER STATEMENT HISTORY **

DATE	NUMBER	TYPE	FEES	VARIANCE	DSBTS	TOTAL	AMOUNT PAID/CREDIT	BALANCE UNPAID	DATE PAID	STAT	JOB CREDITED
05/16/02	25019	D	292.50	0%	0.00	292.50	292.50		06/02		S268
06/18/02	25232	D	270.00	0%	14.00	284.00	294.00		07/02		S273
07/15/02	25329	D	45.00	0%	0.00	45.00	45.00		08/02		S279
09/18/02	25701	D	1,542.50	0%	2,109.86	3,752.36	3,752.36		10/02		S293
10/16/02	25755	D	180.00	0%	140.00	320.00	320.00		11/02		S295
11/14/02	25904	D	1,170.00	0%	21.75	1,191.75	1,191.75		12/02		S299
12/16/02	26054	D	1,282.50	0%	126.00	1,408.50	0.00	1,408.50			S303
TOTAL DEBIT			4,882.50		2,411.61	7,294.11	5,885.61	1,408.50			
TOTAL CREDIT			0.00		0.00	0.00					
TOTAL INTEREST OUTSTANDING						0.00					