

LAW OFFICES  
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JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
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WAYNE L. SCHEFFELBERG, OF COUNSEL

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REPLY TO ALTAMONTE SPRINGS

CENTRAL FLORIDA OFFICE  
600 S. NORTH LAKE BLVD., SUITE 160  
ALTAMONTE SPRINGS, FLORIDA 32701-6177  
(407) 830-6331  
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD

October 8, 2004

HAND DELIVERY

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

Re: Docket No. 030444-WS; Application by Bayside Utility Services, Inc., for Rate Increase in Bay County, Florida  
Our File No.: 30057.57

Dear Ms. Bayo:

Bayside Utility Services, Inc., provides the following supplemental responses to Staff's data requests dated May 3, 2004:

DATA REQUEST NO. 26:

For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.

CMP \_\_\_\_\_  
COM \_\_\_\_\_

CTR RESPONSE: Please refer to the attachments which supplement the responses provided n May, 2004.

ECR \_\_\_\_\_

GCL DATA REQUEST NO. 27:

For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

OPC \_\_\_\_\_  
MMS \_\_\_\_\_

RCA RESPONSE: Please refer to the attachments, which supplement the responses provided in May, 2004.

SCR \_\_\_\_\_

SEC 1

OTH \_\_\_\_\_

RECEIVED-FPSC  
OCT - 8 AM 10: 20  
COMMISSION  
CLERK

DOCUMENT NUMBER-DATE

10871 OCT-8 8

FPOO-COMMISSION CLERK

Ms. Blanca Bayo  
October 8, 2004  
Page 2

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**DATA REQUEST NO. 28:**

If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.

**RESPONSE:** Please refer to the attachments, which supplement the responses provided in May, 2004.

**DATA REQUEST NO. 30:**

Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expenses to be incurred through the PAA process.

**RESPONSE:** Please refer to the attachments which supplement the responses provided in May, 2004.

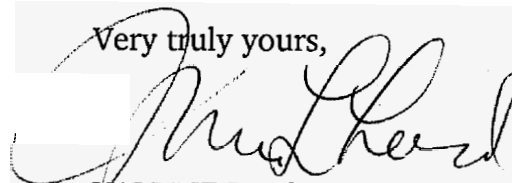
**DATA REQUEST NO. 31:**

Please provide an itemized list of all other costs estimated to be incurred through the PAA process.

**RESPONSE:** Please refer to the attachments which supplement the responses provided in May, 2004.

Should you have any questions regarding these responses, please do not hesitate to give me a call.

Very truly yours,



VALERIE L. LORD

For the Firm

VLL/mp  
Enclosures

cc: Ms. Tricia Merchant (w/enclosures) (via hand delivery)  
Mr. Bart Fletcher (w/enclosures) (via hand delivery)  
Mr. Steven M. Lubertozzi (w/enclosures)  
Mr. Patrick C. Flynn (w/enclosures)  
Mr. Frank Seidman (w/enclosures)

BAYSIDE UTILITY SERVICES, INC.  
 SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE  
 ASSUMING RESOLUTION AT PAA  
 DOCKET NO.: 030444-WS

ROSE, SUNDBLUM & BENTLEY, LLP

**ACTUAL BILLINGS**

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
March to May 2003	06/13/03	\$ 630.00	\$ 35.47	\$ 665.47
June 2003	07/16/03	\$ 270.00	\$ 0.00	\$ 270.00
August 2003	09/17/03	\$ 45.00	\$ 0.00	\$ 45.00
September 2003	10/15/03	\$ 90.00	\$ 21.63	\$ 111.63
October 2003	11/17/03	\$ 45.00	\$ 2,004.25 <sup>1</sup>	\$ 2,049.25
November 2003	12/17/03	\$ 2,475.00	\$ 120.86	\$ 2,595.86
December 2003	01/21/04	\$ 112.50	\$ 11.25	\$ 123.75
February 2004	03/17/04	\$ 624.00	\$ 31.33	\$ 655.33
March 2004	04/15 /04	\$ 2,496.00	\$ 277.90	\$ 2,773.90
April 2004	05/14/04	\$ 6,912.00	\$ 563.73	\$ 7,475.73
May 2004	06/18/04	\$ 6,144.00	\$ 576.17	\$ 6,720.17
June 2004	07/16/04	\$ 1,896.00	\$ 327.32	\$ 2,223.32
July 2004	08/18/04	\$ 960.00	\$ 309.64	\$ 1,269.64
August 2004	09/20/04	\$ 3,288.00	\$ 44.61	\$ 3,332.61
TOTAL ACTUAL BILLINGS THROUGH 09/20/04		\$25,987.50	\$ 4,324.16	\$30,311.66

**ESTIMATE TO COMPLETE THROUGH PAA**

**TESTIMONY AND HEARING PREPARATION THROUGH LATE-FILED EXHIBITS**

Preparation of direct and rebuttal testimony, analysis of testimony filed by PSC and OPC, preparation of discovery responses; preparation of necessary motions and responses thereto; preparation for and attend depositions; preparation for hearing including review of all testimony, documentation, deposition exhibits, discovery responses, relevant prior testimony and other documents; researching all issues which will arise or which are likely to arise at the time of hearing; preparation for motions to be presented just before hearing ore tenus at hearing; draft and respond to motions and discovery requests; attendance at hearing; meetings with client; organization of exhibits and cross-examination; participation in 3-day hearing; correspondence with client, engineer, accountant and other witnesses re late-filed exhibits, updating discovery responses and additional information needed; assistance in preparation of additional information.

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<sup>1</sup>Includes \$2,000 filing fee

Fees

Martin S. Friedman	160 hours @ \$240/hour =	\$ 38,400.00
Valerie L. Lord	160 hours @ \$240/hour =	<u>\$ 38,400.00</u>
		\$ 76,800.00

Costs

Travel & Accommodation	\$ 5,000.00
Photocopying	\$ 2,000.00
Federal Express	\$ 1,000.00
Telephone, Facsimile	<u>\$ 1,000.00</u>
TOTAL:	\$ 9,000.00

REVIEW OF TRANSCRIPTS THROUGH FINAL ORDER

Review transcripts and make notes in detail; organize outlines and prepare brief and revise; discussions with engineer, accountants, witnesses and client re same; research issues both substantive and procedural; finalize and submit brief; review brief from OPC in detail; extensive correspondence with client re same; telephone conferences with Staff; review Staff recommendations in detail; research re same; discussions with client and experts re same; prepare for and attend final agenda conference; review final order and correspondence with client re same; advise client re reconsideration and appeal options; work with client re final notices.

Fees

Martin S. Friedman	120 hours @ \$240/hour =	\$ 28,800.00
Valerie L. Lord	120 hours @ \$240/hour =	<u>\$ 28,800.00</u>
		\$ 57,600.00

Costs

Photocopying	\$ 2,000.00
Federal Express	\$ 1,000.00
Telephone, Facsimile	<u>\$ 1,000.00</u>
TOTAL:	\$ 5,000.00

RECONSIDERATION

Review Order and discussions with client re reconsideration request; draft reconsideration petition; research re same; review various case law and research re same and previous Commission cases, case law, statutory law and rules re same; submit petition for reconsideration; review cross-petition for reconsideration; discussions with client re same; preparation for oral argument; meetings with client; participation in oral argument; obtain and review Staff recommendations on reconsideration; discussions with client re same; prepare for an attend agenda conference re reconsideration; review final order on reconsideration and discussions with client re same; correspondence with client re same

Fees

Martin S. Friedman	36 hours @ \$240/hour =	\$ 8,640.00
Valerie L. Lord	36 hours @ \$240/hour =	<u>\$ 8,640.00</u>
		\$ 17,280.00

Costs

Travel & Accommodation	\$ 450.00
Photocopying	\$ 250.00
Federal Express	\$ 50.00
Telephone, Facsimile	<u>\$ 250.00</u>
TOTAL:	\$ 1,000.00

**TOTAL ESTIMATED TO COMPLETE THROUGH PAA**

Fees: \$151,680.00

Costs: \$ 15,000.00

TOTAL: \$166,680.00

**TOTAL ACTUAL & ESTIMATED  
LEGAL EXPENSE**

**\$192,667.50**

**\$ 19,324.16**

**\$211,991.66**

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

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

INVOICE # 28641  
MAY 14, 2004  
FILE # 30057-0057

PAGE 1

MATTER

BAYSIDE UTILITIES, INC-2003 RATE CASE

04/01/04	REVIEW MR. SEIDMAN'S COMMENTS TO INTERIM RATE RECOMMENDATION AND CONFERENCE WITH MR. SEIDMAN AND MR. LUBERTOZZI REGARDING SAME.	0.60
04/01/04	PREPARE NOTICE OF INTERIM RATE INCREASE, TARIFF SHEETS; COMMUNICATIONS WITH BART FLETCHER OF PSC RE: SAME; PREPARE AFFIDAVIT OF MAILING NOTICE OF INTERIM RATE INCREASE.	1.50
04/05/04	TRAVEL TO TALLAHASSEE FOR PSC AGENDA ON INTERIM RATES.	2.00
04/05/04	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: CUSTOMER NOTICES, GUARANTIES, RESPONSE TO AUDIT; COMMUNICATIONS WITH CLIENT RE: SAME.	0.20
04/06/04	ATTEND PSC AGENDA CONFERENCE ON INTERIM RATES AND LETTER TO MR. LUBERTOZZI REGARDING SAME; RETURN TO ALTAMONTE SPRINGS.	2.50
04/06/04	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC RE: CUSTOMER NOTICES, ORDER APPROVING INTERIM RATES, TARIFF SHEETS; PREPARE SAME.	1.50
04/07/04	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC RE: CUSTOMER NOTICE; LETTER TO B. BAYO RE: MAILING CUSTOMER NOTICE, NOTICE OF FILING.	1.00
04/08/04	PREPARE TARIFF SHEETS, CUSTOMER NOTICE; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, BART FLETCHER RE: SAME; COMMUNICATIONS WITH BART FLETCHER AND CLIENT RE: SAME; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH CLIENT	2.00
04/08/04	RE: SAME.	0.00
04/09/04	PREPARE NOTICE OF INTERIM RATE INCREASE,	1.50

MSP 1632.00  
JLW 2160.00  
LL 3120.00

Continues

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MAY 14, 2004  
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	TARIFF SHEETS AND CUSTOMER NOTICES; COMMUNICATIONS WITH CLIENT RE: SAME; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: SAME; PREPARE RESPONSES TO STAFF DATA REQUESTS.	
04/12/04	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH CLIENT RE: SAME.	2.00
04/13/04	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, PATRICK FLYNN, K. WEEKS RE: SAME; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: CUSTOMER NOTICES, TARIFF SHEETS; COMMUNICATIONS WITH CLIENT, PSC STAFF RE: SAME.	2.00
04/13/04		0.00
04/14/04	TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED RE: RESPONSES TO RAI AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. FLYNN AND ATTORNEY WHARTON REGARDING UPCOMING CUSTOMER MEETING.	0.80
04/14/04	PREPARE FOR TOMORROW'S CUSTOMER MEETING.	0.50
04/14/04	COMMUNICATIONS WITH JAY REVELL RE: REVISED TARIFF SHEETS AND CORPORATE UNDERTAKINGS.	0.20
04/15/04	TRAVEL TO PANAMA CITY AND ATTEND CUSTOMER MEETING; RETURN TO TALLAHASSEE.	6.90
04/16/04	REVIEW NOTES AND DRAFT MEMO RE: LAST NIGHT'S CUSTOMER MEETING.	0.70
04/19/04	TELEPHONE CONFERENCE WITH PATRICK FLYNN; REVIEW OF NOTES RE: SAME.	0.40
04/20/04	REVIEW LETTER FROM MS. MERCHANT REGARDING CUSTOMER MEETING AND DRAFT RESPONSE; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60
04/20/04	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: RESPONSES TO STAFF AUDIT.	0.20
04/22/04	EDITING MEMO RE: BAYSIDE MEETING.	0.50
04/22/04	COMMUNICATIONS WITH CLIENT RE: RESPONSES TO CUSTOMER COMMENTS AT MEETING; REVIEW	0.20

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04/23/04	TRANSCRIPT. COMMUNICATIONS WITH CLIENT RE: AUDIT RESPONSES; TELEPHOEN CONFERENCE WITH CLIENT RE: SAME.	0.30	
04/26/04	REVIEW PSC ORDER GRANTING INTERIM RATES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30	
04/27/04	COMMUNICATIONS WITH S. LUBERTOZZI RE: NOTICE OF INTERIM RATE INCREASE.	0.10	
04/29/04	TELEPHONE CONFERENCE WITH CLIENT RE: RESPONSES TO AUDIT EXCEPTIONS; PREPARE UPDATED SCHEDULE OF CRITICAL DATES.	0.20	
04/30/04	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: RESPONSES TO AUDIT EXCEPTIONS.	0.10	
		28.80	6,912.0
	LONG DISTANCE CALLS	2.75	
	FEDERAL EXPRESS	55.53	
	TRAVEL EXPENSE	454.95	
	TELECOPIER	50.50	
	TOTAL COSTS ADVANCED		563.7
	TOTAL STATEMENT		\$7,475.7

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

INVOICE # 28925  
JUNE 18, 2004  
FILE # 30057-0057

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MATTER		
	BAYSIDE UTILITIES, INC-2003 RATE CASE	
05/03/04	REVIEW STAFF'S SECOND DATA REQUEST AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
05/04/04	TELEPHONE CONFERENCE WITH K. WEEKS RE: BAYSIDE AUDIT RESPONSES; TELEPHONE CONFERENCE WITH P. FLYNN RE: RESPONSES TO CUSTOMER COMPLAINTS; LETTER TO PSC RE: RESPONSES TO CUSTOMER COMPLAINTS.	0.50
05/05/04	PREPARE RESPONSES TO CUSTOMER COMPLAINTS, STAFF AUDIT EXCEPTIONS; NOTICE OF FILING AND AFFIDAVIT OF MAILING; LETTER TO PSC CLERK RE: SAME; TELEPHONE CONFERENCE WITH BART FLETCHER, P. FLYNN RE: SAME; MEET WITH S. LUBERTOZZI RE: SAME.	4.50
<del>05/05/04</del>		<del>0.00</del>
05/06/04	TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED.	0.30
05/07/04	LETTERS TO S. LUBERTOZZI RE: ADDITIONAL DATA REQUESTS, TARIFF SHEETS.	0.20
05/12/04	REVIEW CONSUMER COMPLAINT FROM MR. FLETCHER AND LETTER TO MR. FLYNN CONCERNING SAME.	0.30
05/12/04	REVIEW STAFF'S THIRD DATA REQUEST.	0.20
05/13/04	LETTER TO S. LUBERTOZZI AND P. FLYNN RE: STAFF'S THIRD DATA REQUEST; REVIEW STAFF'S THIRD DATA REQUEST; PREPARE RATE CASE EXPENSE SCHEDULE.	0.30
05/19/04	TELEPHONE CONFERENCE WITH K. WEEKS, R. JAEGER (PSC) RE: CONFERENCE CALL; TELEPHONE CONFERENCE WITH K. WEEK RE: DATA REQUESTS.	0.30
05/20/04	PREPARE RESPONSES TO STAFF'S DATA REQUESTS.	3.00
05/21/04	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE WITH	3.50

mst 9/2/00  
vll 5/23/00

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JUNE 18, 2004  
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05/24/04	CLIENT RE: SAME; COMMUNICATIONS WITH CLIENT RE: SAME. CONFERENCE WITH MR. FLYNN IN PREPARATION FOR CONFERENCE CALL; CONFERENCE CALL WITH PSC STAFF AND OPC REGARDING PRO FORMA PROJECTS AND RESPONSIBILITY FOR LINES; REVIEW CUSTOMER COMPLAINT FORWARDED FROM BAY COUNTY UTILITIES AND LETTER TO MR. FLYNN CONCERNING SAME.	1.90 6.00
05/24/04	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; CONFERENCE WITH PSC STAFF RE: CUSTOMER COMPLAINTS AND RESPONSIBILITY FOR WASTEWATER INFRASTRUCTURE; TELEPHONE CONFERENCE WITH CLIENT RE: STAFF DATA REQUESTS; PREPARE RESPONSE TO CUSTOMER COMPLAINT.	4.00 0.00
05/24/04	PREPARE RESPONSES TO STAFF'S DATA REQUESTS, CUSTOMER COMPLAINT; TELEPHONE CONFERENCE WITH CLIENT AND PSC STAFF RE: SAME.	3.00
05/26/04	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED; REVIEW CORRESPONDENCE REGARDING REPAIRS TO WATER AND WASTEWATER SYSTEMS; REVIEW VARIOUS CORRESPONDENCE REGARDING SAME.	0.80
05/26/04	TELEPHONE CONFERENCE WITH K. WEEKS, P. FLYNN RE: STAFF'S SECOND DATA REQUESTS; TELEPHONE CONFERENCE WITH BART FLETCHER RE: EXTENSION OF TIME FOR RATE CASE; COMMUNICATIONS WITH CLIENT RE: SAME.	0.50
05/27/04	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING MAINTENANCE RESPONSIBILITIES.	0.20
05/27/04	COMMUNICATIONS WITH CLIENT RE: RESPONSES TO STAFF'S DATA REQUESTS; PREPARE SUPPLEMENTAL RESPONSE TO STAFF'S SECOND DATA REQUEST; LETTER TO CLIENT RE: CUSTOMER COMPLAINTS; PREPARE SUPPLEMENTAL RESPONSES TO STAFF'S FIRST	1.50

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JUNE 18, 2004  
FILE # 30057-0057

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05/27/04	DATA REQUESTS.	0.00	
05/28/04	PREPARE REVISED CASE SCHEDULE; COMMUNICATIONS WITH CLIENT RE: SAME.	0.30 25.60	6,144.00
	LONG DISTANCE CALLS	8.75	
	FEDERAL EXPRESS	23.58	
	TELECOPIER	117.50	
	PHOTOCOPIES	300.09	
	PHOTOCOPIES	126.25	
	TOTAL COSTS ADVANCED		576.10
	TOTAL STATEMENT		\$6,720.10

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JULY 16, 2004  
FILE # 30057-0057

PAGE 1

MATTER BAYSIDE UTILITIES, INC-2003 RATE CASE

06/02/04	PREPARE RESPONSE TO STAFF'S DATA REQUESTS.	0.50
06/03/04	PREPARE SUPPLEMENT TO STAFF'S SECOND DATA REQUEST; COMMUNICATIONS WITH CLIENT RE: RESPONSES TO STAFF'S DATA REQUESTS.	0.60
06/07/04	PREPARE SUPPLEMENTAL RESPONSE TO STAFF'S SECOND DATA REQUESTS; COMMUNICATION WITH CLIENT RE: SAME AND SUPPLEMENTAL RESPONSES TO STAFF'S FIRST DATA REQUESTS.	0.40
06/10/04	TELEPHONE CONFERENCE WITH R. REDEMANN, P. FLYNN RE: REMEDIAL ACTIVITIES, RESPONSE TO CUSTOMER COMPLAINTS.	0.70
06/14/04	REVIEW COMMENTS FROM MR. FLYNN REGARDING CUSTOMER COMPLAINT AND FINALIZE RESPONSE BACK TO MR. REDEMANN.	0.30
06/14/04	COMMUNICATIONS WITH CLIENT RE: STAFF'S REQUESTS FOR ADDITIONAL INFORMATION; PREPARE RESPONSES TO STAFF'S REQUESTS; REVIEW DATA REQUESTS AND AUDIT RESPONSES FOR COMPLETENESS.	1.00
06/15/04	LETTER TO CLIENT RE: CASE SCHEDULE.	0.20
06/16/04	TELEPHONE CONFERENCE WITH S. DIHEL RE: RESPONSE TO ADDITIONAL DATA REQUESTS RE: RATE CASE EXPENSE; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: RESPONSE TO ADDITIONAL DATA REQUEST; PREPARE AMENDED RESPONSE TO STAFF'S SECOND DATA REQUEST.	1.00
06/17/04	TELEPHONE CONFERENCE WITH BART FLETCHER RE: SUPPLEMENTAL INFORMATION ON RATE CASE EXPENSE.	0.10
06/21/04	TELEPHONE CONFERENCE WITH MR. FLYNN WHO TELEPHONED REGARDING SERVICE ISSUES RAISED BY STAFF.	0.30
06/22/04	COMMUNICATIONS WITH CLIENT, PSC STAFF	1.50

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 29034  
JULY 16, 2004  
FILE # 30057-0057

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06/23/04	RE: CUSTOMER NOTICES, RATE CASE EXPENSE; PREPARE AMENDED RESPONSE TO STAFF'S SECOND DATA REQUEST. TELEPHONE CONFERENCE WITH CLIENT, PSC STAFF RE: PHASED RATE INCREASE FOR IMPROVEMENTS.	0.80	
06/25/04	PREPARE SUPPLEMENTAL RESPONSE TO STAFF'S DATA REQUESTS; COMMUNICATIONS WITH CLIENT RE: SAME.	0.50	
		7.90	1,896.00
	LONG DISTANCE CALLS	0.75	
	FEDERAL EXPRESS	43.32	
	TELECOPIER	32.50	
	PHOTOCOPIES	250.75	
	TOTAL COSTS ADVANCED		327.30
	TOTAL STATEMENT		\$2,223.30

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

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F.E.I. # 59-2783538

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

INVOICE # 29193  
AUGUST 18, 2004  
FILE # 30057-0057

PAGE 1

MATTER BAYSIDE UTILITIES, INC-2003 RATE CASE

07/01/04	PREPARE REVISED CASE SCHEDULE; COMMUNICATIONS WITH CLIENT RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH CLIENT RE: REVENUE REPORTS.	0.10
07/12/04	LETTER TO B. BAYO RE: INTERIM REVENUE REPORT; COMMUNICATIONS WITH CLIENT RE: SAME.	0.20
07/13/04	TELEPHONE CONFERENCE WITH S. DIHEL RE: INTERIM REVENUE REPORTS.	0.10
07/22/04	TELEPHONE CONFERENCE WITH R. REDEMANN RE: STAFF RECOMMENDATION, BAY COUNTY PROTEST; REVIEW PROPOSED AGENCY ACTION; LETTER TO CLIENT RE: SAME.	0.80
07/25/04	REVIEW STAFF RECOMMENDATION AND LETTER TO MR. LUBERTOZZI AND MR. SEIDMAN CONCERNING SAME; REVIEW MOTION TO INTERVENE FILED BY BAY COUNTY; LETTER TO MR. LUBERTOZZI; RESEARCH IN PREPARATION OF FILING RESPONSE TO COUNTY'S MOTION.	1.50
07/26/04	REVIEW COMMENTS FROM MR. SEIDMAN ON STAFF RECOMMENDATION.	0.20
07/27/04	TELEPHONE CONFERENCE WITH PSC ATTORNEY JAEGER WHO TELEPHONED TO DISCUSS BAY COUNTY'S MOTION TO INTERVENE.	0.30
07/29/04	TELEPHONE CONFERENCE WITH MR. FLETCHER OF PSC WHO TELEPHONED REGARDING UPCOMING AGENDA CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME.	0.40
07/30/04	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. FLETCHER WHO TELEPHONED.	0.40
		4.00
		960.00

MSF 692.00  
288.00

LONG DISTANCE CALLS

3.00

Continued

LAW OFFICES

**ROSE, SUNDSTROM & 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

INVOICE # 29193  
AUGUST 18, 2004  
FILE # 30057-0057

PAGE 2

FEDERAL EXPRESS	25.28	
TRAVEL EXPENSE	195.61	
PHOTOCOPIES	85.75	
<b>TOTAL COSTS ADVANCED</b>		<b>309.64</b>
<b>TOTAL STATEMENT</b>		<b>\$1,269.64</b>

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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 # 29295  
SEPTEMBER 20, 2004  
FILE # 30057-0057

PAGE 1

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MATTER	BAYSIDE UTILITIES, INC-2003 RATE CASE	
08/02/04	TRAVEL TO TALLAHASSEE; TELEPHONE CONFERENCES WITH MR. SEIDMAN; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. FLETCHER AT PSC WHO TELEPHONED.	2.60
08/03/04	PREPARE FOR AND ATTEND PSC AGENDA CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME; TELEPHONE CONFERENCE WITH MR. FLYNN WHO TELEPHONED; RETURN TO ALTAMONTE SPRINGS.	5.80
08/03/04	TELEPHONE CONFERENCE WITH CLIENT RE: STAFF'S RECOMMENDATIONS AND EFFECT ON SECOND PHASE OF PLANNED IMPROVEMENTS.	0.20
08/09/04	PREPARE TARIFF SHEETS, NOTICE TO CUSTOMERS OF FINAL RATES; COMMUNICATIONS WITH PSC STAFF RE: SAME.	2.00
08/10/04	PREPARE NOTICE TO CUSTOMERS OF FINAL RATES, TARIFF SHEETS; TELEPHONE CONFERENCE WITH T. MERCHANT RE: SAME; POTENTIAL PROTEST BY CUSTOMERS.	0.30
08/17/04	LETTER TO S. LUBERTOZZI RE: COMMISSION'S REQUEST TO CITY OF PANAMA CITY BEACH REGARDING RENEGOTIATING BULK SERVICE RATES; REVIEW LETTER FROM COMMISSION RE: SAME.	0.20
08/18/04	LETTER TO B. BAYO RE: INTERIM REVENUE REPORT.	0.20
08/19/04	PREPARE REVISED CUSTOMER NOTICE AND TARIFF SHEETS; LETTER TO BART FLETCHER RE: SAME; TELEPHONE CONFERENCE WITH BART FLETCHER RE: SAME.	0.80
08/20/04	TELEPHONE CONFERENCE WITH PSC ATTORNEY JAEGER WHO TELEPHONED; CORRESPONDENCE TO MR. LUBERTOZZI REGARDING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI;	0.80

continues



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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 29295  
SEPTEMBER 20, 2004  
FILE # 30057-0057

PAGE 2

	TELEPHONE CONFERENCE WITH ATTORNEY JAEGER.		
08/25/04	REVIEW PAA ORDER AND LETTER TO MR. LUBERTOZZI REGARDING SAME.	0.30	
08/25/04	PREPARE NOTICE TO CUSTOMERS RE: FINAL RATES, TARIFF SHEETS; COMMUNICATIONS WITH PSC STAFF RE: SAME; REVIEW ORDER.	0.50	
		13.70	3,288.0
	LONG DISTANCE CALLS	1.00	
	FEDERAL EXPRESS	9.61	
	TELECOPIER	24.00	
	LEXIS SERVICE	10.00	
	TOTAL COSTS ADVANCED		44.6
	TOTAL STATEMENT		\$3,332.6

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.  
 Summary of Rate Case Expense - as of 10/05/04  
 Docket No. 030444-WS; Bayside Utility Services, Inc.

**BILLED EXPENSE**

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	111.63	39.58	2.33		153.55
Billing Rate: \$100/hr	Amount	\$11,163.33	\$3,958.33	\$233.33	\$947.83	\$16,302.83

**PROJECTED REMAINING EXPENSE**

		Assist w/ & Repond to Discovery Requests	Prepare Direct & Rebuttal Testimony & Exhibits	Prepare for & Attend Hearings & Agenda Conference	Exp. (est.)	Totals
Frank Seidman	Hours	80.00	120.00	40.00		240.00
Billing Rate: \$100/hr	Amount	\$8,000.00	\$12,000.00	\$4,000.00	\$300.00	\$24,300.00
Cumulative Total, Billed and Remaining						\$40,602.83

Management & Regulatory Consultants, Inc.  
 Summary of Rate Case Expense from Invoices through March, 2004  
 Docket Nos. 030444-WS, 030445-SU and 030446-SU

Bill Date/Wk	Hours/Expenses								Total
	UIF	Alafaya	Eagle Ridge	Mid-County	Bayside	EastLake	Labrador	Miles Grant	
<b>10/18/03</b>									
09/01/03				0.67		0.67	0.67		2.00
09/08/03	1.90		0.63	5.70	0.63	5.07	5.07		19.00
09/15/03			4.00						4.00
09/15/03						4.00	4.00		8.00
09/15/03	3.00								3.00
09/22/03			26.00						26.00
09/29/03			8.00						8.00
<b>Subtotal, Hrs</b>	<b>4.90</b>		<b>38.63</b>	<b>6.37</b>	<b>0.63</b>	<b>9.73</b>	<b>9.73</b>	<b>0.00</b>	<b>70.00</b>
<b>Expenses</b>	<b>0.00</b>		<b>0.00</b>	<b>469.58</b>	<b>114.14</b>	<b>84.48</b>	<b>84.48</b>	<b>228.29</b>	<b>980.96</b>
<b>11/10/03</b>									
10/01/03			4.33	4.33	4.33				13.00
10/01/03						4.00			4.00
10/06/03			6.00	6.00	6.00				18.00
10/06/03						2.00			2.00
10/13/03			19.50	19.50	19.50				58.50
10/20/03			21.50	21.50	21.50				64.50
10/27/03			10.33	10.33	10.33				31.00
<b>Subtotal, Hrs</b>	<b>0.00</b>		<b>61.67</b>	<b>61.67</b>	<b>61.67</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>191.00</b>
<b>Expenses</b>			<b>360.47</b>	<b>360.47</b>	<b>360.47</b>				<b>1,081.42</b>
<b>01/05/04</b>									
11/01/03			0.67	0.67	0.67				2.00
11/03/03			31.50		31.50				63.00
11/03/03				8.00					8.00
11/10/03				68.00					68.00
11/17/03			0.67	0.67	0.67				2.00
12/15/03*			0.67	0.67	0.67				2.00
12/15/03+			0.67	0.67	0.67				2.00
12/22/03*			1.33	1.33	1.33				4.00
12/22/03+			4.00	4.00	4.00				12.00
12/29/03*			0.33	0.33	0.33				1.00
12/29/03+			0.33	0.33	0.33				1.00
<b>Subtotal, Hrs</b>	<b>0.00</b>		<b>40.17</b>	<b>84.67</b>	<b>40.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>165.00</b>
<b>Expenses</b>			<b>556.75</b>	<b>423.16</b>	<b>351.16</b>				<b>1,331.06</b>
<b>02/18/04</b>									
01/05/04+			8.33	8.33	8.33				25.00
01/05/04		1.00							1.00
01/12/04+			9.00	9.00	9.00				27.00
<b>Subtotal, Hrs</b>	<b>0.00</b>	<b>1.00</b>	<b>17.33</b>	<b>17.33</b>	<b>17.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53.00</b>
<b>Expenses</b>			<b>115.50</b>	<b>172.31</b>	<b>115.50</b>				<b>403.30</b>
<b>03/17/04</b>									
02/02/04			1.33	1.33	1.33				4.00
<b>Subtotal, Hrs</b>	<b>0.00</b>	<b>0.00</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>
<b>Expenses</b>			<b>6.56</b>	<b>6.56</b>	<b>6.56</b>				<b>19.69</b>
<b>04/19/04</b>									
03/15/04+			3.00	3.00	3.00				9.00
03/22/04+			2.00						2.00
03/22/04							4.00		4.00
03/29/04+			3.00						3.00
<b>Subtotal, Hrs</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>18.00</b>
<b>Expenses</b>									
<b>05/10/04</b>									
04/01/04			1.00	1.00	1.00				3.00
04/05/04			3.67	3.67	3.67				11.00
04/05/04							0.50		0.50
04/12/04			3.00	3.00	3.00				9.00
04/19/04					0.50				0.50
04/26/04				1.00					1.00

Management & Regulatory Consultants, Inc.  
 Summary of Rate Case Expense from Invoices through March, 2004  
 Docket Nos. 030444-W.S. 030445-SU and 030446-SU

Bill Date/Wk	Hours/Expenses								Total
	UIF	Alafaya	Eagle Ridge	Mid-County	Bayside	EastLake	Labrador	Miles Grant	
Subtotal, Hrs	0.00		7.67	8.67	8.17	0.00	0.50	0.00	25.00
Expenses			14.74						14.74
<b>06/15/04</b>									
05/03/04+				3.00					3.00
05/10/04+			9.00						9.00
05/17/04+				0.50	6.75				7.25
05/24/04+					1.00				1.00
Subtotal, Hrs	0.00		9.00	3.50	7.75	0.00	0.00	0.00	20.25
Expenses			13.09						13.09
<b>07/16/04</b>									
06/07/04							9.00		9.00
06/07/04+					6.00				6.00
06/14/04							4.00		4.00
06/14/04+					0.50				0.50
06/21/04							8.00		8.00
06/28/04							5.00		5.00
Subtotal, Hrs	0.00		0.00	0.00	6.50	0.00	26.00	0.00	32.50
Expenses									0.00
<b>08/16/04</b>									
07/19/04+			0.50						0.50
07/26/04					2.00				2.00
07/26/04+							0.50		0.50
Subtotal, Hrs	0.00		0.50	0.00	2.00	0.00	0.50	0.00	3.00
Expenses							9.44		9.44
<b>09/10/04</b>									
08/02/04+			0.50						0.50
08/02/04					5.00				5.00
08/09/04			1.50						1.50
08/10/04+			0.75						0.75
Subtotal, Hrs	0.00		2.75	0.00	5.00	0.00	0.00	0.00	7.75
Expenses		55.12							55.12
Total, Hrs	4.90	1.00	187.05	186.53	153.55	15.73	40.73	0.00	589.50
Total, Exp.	0.00	55.12	1,067.11	1,432.08	947.83	84.48	93.92	228.29	3,908.82

\* Time spent correcting MFR deficiencies.  
 + Time spent responding to data requests and new information.



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**Management & Regulatory Consultants, Inc.**

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

06/15/04  
20023.80

CONSULTING - UTILITIES INC. OF EAGLE RIDGE - MFRs  
MID-COUNTY SERVICES, INC.- MFRs  
BAYSIDE UTILITY SERVICES, INC. - MFRs  
LABRADOR UTILITIES, INC.

PREVIOUS BALANCE \$ 2514.74

		HOURS	
05/03/04	FS CONSULTING - ASSIST WITH RESPONSE TO STAFF DATA REQUESTS - MID-COUNTY.	3.00	300.00
05/10/04	FS CONSULTING - REVISE AND REFILE MFRs TO REFLECT TRANSFER ADJUSTMENTS - EAGLE RIDGE.	9.00	900.00
05/17/04	FS CONSULTING - REVIEW AND ASSIST WITH RESPONSE TO STAFF REQUESTS - BAYSIDE.	6.75	675.00
05/17/04	FS CONSULTING - REVIEW AND ASSIST WITH RESPONSE TO STAFF REQUESTS - MID-COUNTY.	0.50	50.00
05/24/04	FS CONSULTING - ASSIST WITH RESPONSE TO STAFF REQUESTS RE O&M ACCOUNTS - BAYSIDE.	<u>1.00</u>	<u>100.00</u>
	FOR CURRENT SERVICES RENDERED	20.25	\$ 2025.00

EXPENSES AND CREDITS

05/11/04 FEDEX - EAGLE RIDGE 13.09

PAYMENTS AND CREDITS FOR EXPENSES

06/14/04 PAYMENT - 2514.74

BALANCE DUE \$ 2038.09

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2335 SANDERS ROAD  
NORTHBROOK, IL 60062

07/16/04  
20023.80

CONSULTING - UTILITIES INC. OF EAGLE RIDGE - MFRs  
MID-COUNTY SERVICES, INC. - MFRs  
BAYSIDE UTILITY SERVICES, INC. - MFRs  
LABRADOR UTILITIES, INC.

PREVIOUS BALANCE \$ 2038.09

		HOURS	
06/07/04	FS CONSULTING - UPDATE U&U AND "F" SCHEDULES; TEL. CONFERENCES AND E-MAILS W/FLYNN REGARDING ABOVE - LABRADOR	9.00	900.00
06/07/04	FS CONSULTING - RESPOND TO STAFF INQUIRIES RE UNMETERED WATER - BAYSIDE	6.00	600.00
06/14/04	FS CONSULTING - UPDATE U&U AND "F" SCHEDULES - LABRADOR	4.00	400.00
06/14/04	FS CONSULTING - TEL. CONFERENCE W/STAFF RE CUSTOMER COUNT. - BAYSIDE	0.50	50.00
06/21/04	FS CONSULTING - UPDATE U&U AND "F" SCHEDULES; REVIEW REUSE PLANT - LABRADOR	8.00	800.00
06/28/04	FS CONSULTING - UPDATE U&U AND "F" SCHEDULES - LABRADOR.	<u>5.00</u>	<u>500.00</u>
	FOR CURRENT SERVICES RENDERED	32.50	\$ 3250.00

EXPENSES AND CREDITS

PAYMENTS AND CREDITS FOR EXPENSES  
07/16/04 PAYMENT

- 2038.09

BALANCE DUE

~~\$ 5288.09~~

3250.00



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**Management & Regulatory Consultants, Inc.**

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

08/16/04  
20023.80

CONSULTING - UTILITIES INC. OF EAGLE RIDGE - MFRs  
MID-COUNTY SERVICES, INC.- MFRs  
BAYSIDE UTILITY SERVICES, INC. - MFRs  
LABRADOR UTILITIES, INC.

PREVIOUS BALANCE \$ 3250.00

		HOURS	
07/19/04	FS CONSULTING - ASSIST S. LUBERTOZZI W/RESPONSE TO STAFF INQUIRIES-EAGLE RIDGE	0.50	50.00
07/26/04	FS CONSULTING - REVIEW STAFF RECOMMENDATION AND COMMENT. - BAYSIDE	2.00	200.00
07/26/04	FS CONSULTING - COMMENT ON STAFF REQUESTS - LABRADOR.	<u>0.50</u>	<u>50.00</u>
	FOR CURRENT SERVICES RENDERED	3.00	\$ 300.00

EXPENSES AND CREDITS

07/18/04 FEDEX - LABRADOR 9.44

PAYMENTS AND CREDITS FOR EXPENSES  
08/11/04 PAYMENT

- 3250.00

BALANCE DUE

=====  
\$ 309.44



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**Management & Regulatory Consultants, Inc.**

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

09/10/04  
20023.80

CONSULTING - UTILITIES INC. OF EAGLE RIDGE - MFRs  
MID-COUNTY SERVICES, INC.- MFRs  
BAYSIDE UTILITY SERVICES, INC. - MFRs  
LABRADOR UTILITIES, INC.  
ALAFAYA UTILITIES, INC.

PREVIOUS BALANCE \$ 309.44

		HOURS	
08/02/04	FS CONSULTING - ASSIST K. WEEKS W/RESPONSE TO STAFF INQUIRIES-EAGLE RIDGE	0.50	50.00
08/02/04	FS CONSULTING - PREPARE FOR AND ATTEND PSC AGENDA CONF. - BAYSIDE	5.00	500.00
08/09/04	FS CONSULTING - PREPARE RATE CASE EXPENSE EXHIBIT - EAGLE RIDGE	1.50	150.00
08/23/04	FS CONSULTING - PROVIDE REVISED SPREADSHEET TO UI; DISCUSS PLANT RECONCILIATION - EAGLE RIDGE	0.75	75.00
	FOR CURRENT SERVICES RENDERED	7.75	\$ 775.00

EXPENSES AND CREDITS

: 08/16/04 FEDEX - ALAFAYA 55.12

PAYMENTS AND CREDITS FOR EXPENSES  
09/08/04 PAYMENT

- 309.44

BALANCE DUE

=====  
\$ 830.12