

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

RECEIVED-EPSC

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFELBEIN, OF COUNSEL

(850) 877-6555
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CENTRAL FLORIDA OFFICE
SAN LINDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA
(407) 830-6333
FAX (407) 830-8522
AUG - 1 AM 11: 06
COMMISSION CLERK

REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

July 31, 2006

HAND DELIVERY

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

RE: Docket No.: 060256-SU; Alafaya Utilities, Inc.'s Application for Rate Increase in
Seminole County, Florida
Our File No.: 30057.112

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Alafaya Utilities, Inc., (*Utility*) to Staff's request for information dated June 27, 2006:

A. The following items relate to the pro forma plant additions reflected in adjustment (A)(1) Work Orders on MFR Schedule A-3.

CMP _____

COM _____

CTR _____

ECR _____

GCL _____

OPC _____

RCA _____

SCR _____

SGA _____

SEC 1

OTH _____

For each addition, provide the following:

(a) a statement why each addition is necessary;

RESPONSE: 1 MG Reuse Ground Storage Tank

This vessel will be constructed to store additional reuse supply to meet customer demand during peak flow periods and to provide additional reuse for customer growth. This project will include the addition of two high service pumps used to sustain system pressures under varying demand conditions.

DOCUMENT NUMBER-DATE

06868 AUG-1 06

FPSC-COMMISSION CLERK

Force Main Improvements

This project was necessary to relieve water hammer conditions within the existing force main between the Pine Brook lift station and the connection point to a force main manifold at Lockwood Boulevard. The hammer conditions created pipe failures due to fatigue several times over a year's period. Since completion of these modifications or improvements, the Utility has not experienced a single pipe failure.

20" Reuse Main from WWTF to Lockwood

The existing transmission main is a 10" main that supplies reuse water to the Twin Rivers golf course as well as the existing residential and commercial reuse customer base. The 10" main reaches pipe velocities in excess of 12 fps creating a restriction in the amount of reuse water pumped to the end user. The 20" main will reduce this velocity thus allowing the transmission of reuse water to the residential and commercial customer base to be received more efficiently. Additionally, the existing 10" main will be used solely to distribute reuse water to the golf course. This will further reduce pressure losses and increase the available supply to the residential customer base.

Digester for WWTF

Although being properly maintained, the existing digester's service life has expired. The unit is constructed of steel and has deteriorated over time as well as its associated components and exhibits signs of leaking at the base of the structure. The new digesters will be constructed of fiberglass coated steel and will be sized to treat residuals to class B standards and increase the percent solids content. This benefit will significantly decrease residuals hauling costs and decrease odor issues realized by area residents proximal to the facility.

Retirement of Digester at WWTF

The existing digester will be decommissioned, razed and removed from the site upon completion of the replacement digester.

- (b) a copy of all invoices and other support documentation if the plant addition has been completed;

RESPONSE: Please refer to Exhibit "1(b)" attached hereto.

- (c) a copy of the signed contract or any bids, if the plant addition has not been completed;

RESPONSE: Please refer to Exhibit "1(c)" attached hereto.

- (d) a status of the engineering and permitting efforts, if the plant addition has not been through the bidding process; and

RESPONSE: 1 MG Reuse Ground Storage Tank

As of July 24, 2006, the engineering effort to design this project is in the completion stage. An FDEP permit application to construct the tank and high service pumps was submitted to FDEP on July 13, 2006.

- (e) the projected in-service date, or the updated projected in-service date, for each outstanding plant addition.

RESPONSE: 1 MG Reuse Ground Storage Tank

Estimated completion date is June 1, 2007.

Force Main Improvements

Completed May 2006.

20" Reuse Main from WWTF to Lockwood

Estimated completion date is August 31, 2006.

Digester for WWTF

Estimated completion date is December 31, 2006.

Retirement of Digester at WWTF

Estimated completion date is December 31, 2006.

2. The following item pertains to the utility's wastewater treatment system. Please provide your latest Wastewater Treatment Plant Site Map that shows the wastewater plants, equalization tanks, filter and reclaimed water storage tank and any proposed additions.

RESPONSE: Please refer to Exhibit "2" attached hereto, a site plan which shows the existing plant components and the proposed improvements.

3. With regard to Account 711, Sludge Removal Expense reflected on MFR Schedule B-8, staff requests the following additional information:

- (a) Was the contract for sludge removal competitively bid out? If so, how many companies provided a bid?

RESPONSE: No.

- (b) What is the per gallonage cost of sludge removal?

RESPONSE: During the test year, the Utility was charged \$0.085 per gallon in addition to a fuel surcharge as demonstrated below. Effective February 1, 2006, the Utility renewed the existing agreement at a cost of \$0.105 per gallon in addition to a fuel surcharge calculated as any amount above the threshold amount of \$1.50 per gallon of gasoline using the following formula:

Round trip miles (RTM) / 5 MPG x \$0.02, \$0.03 etc. = Fuel Surcharge Per Truck Load

- (c) How many gallons of sludge were removed during the test year?

RESPONSE: 5,826,000 gallons of residual sludge was hauled during the test year.

- (d) What is the typical percent of solids concentration of the sludge and the percent of volatile solids when the sludge is removed from the digester?

RESPONSE: According to the annual sludge analysis performed in February 2005, the percent solids was 1.4%. This facility is not required to monitor volatile reduction of solids.

- (e) Provide your calculations, assumptions, references that demonstrate that the quantity and concentration of sludge removed from the digester is reasonable.

RESPONSE: The sludge quantities hauled have been calculated using the facility copies of hauling tickets issued by the hauler's driver per load and multiplied by 6,000 gallons per truck load. This is the volume carried by an individual tanker owned and operated by the vendor.

The percent sludge value was derived from data generated during the 2005 annual residuals analysis. This testing is performed by a laboratory certified by the State of Florida's Department of Health.

4. With regard to Account 732, Contractual Services - Accounting reflected on MFR Schedule B-8, the utility stated that "[a]udit fees have increased substantially in the last four years at a rate higher than the CPI Index". Staff requests the following additional information related to the audit fees.

(a) Who are the firms or individuals performing the audit services, and what have their hourly rates or lump sum fee been the last four years?

RESPONSE: PriceWaterhouseCoopers has performed the Utility's audit services for the last four years. The Utility has provided copies of the audit letters for the last four years. Please refer to Exhibit "4(a)" attached hereto. Note that the amounts quoted were exclusive of out-of-pocket expenses.

(b) Has the scope of the audit services changed in the last four years? If so, provide the specific changes in the scope of the audit services.

RESPONSE: The scope of PriceWaterhouseCoopers' audit has not changed. Please refer to Exhibit "4(a)" attached hereto for a description of the scope of the services.

5. With regard to Account 759, Insurance - Other reflected on MFR Schedule B-8, Alafaya stated that there was a claim by one of Alafaya's customers in the amount of \$6,000.79.

(a) State the nature of this claim.

RESPONSE: The claim is for damage to the residence of a customer of the Utility. Please refer to Exhibit "5(a)" attached hereto for a more detailed description.

(b) Provide all documentation that the utility has involving this claim.

RESPONSE: Please refer to Exhibit "5(a)" attached hereto.

6. The following items relate to the utility's requested rate case expense.

(a) 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.

RESPONSE: Please refer to composite Exhibit "6" attached hereto.

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

RESPONSE: Please refer to composite Exhibit "6" attached hereto.

- (c) 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 composite Exhibit "6" attached hereto.

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

RESPONSE: Please refer to composite Exhibit "6" attached hereto.

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

RESPONSE: Please refer to composite Exhibit "6" attached hereto.

7. In reviewing your vehicle schedule (Tab #9 of Volume III) submitted for Rule 25-30.440(9) Florida Administrative Code, vehicle #9932, the 99 Dodge Dakota, does not have a driver assigned, and vehicle #9932 is assigned to Jerome Hampton. Comparing this schedule to the employee schedule (Tab 8 of Volume III) submitted for Rule 25-30.440(8), Florida Administrative Code, there are no vacant positions listed and Jerome Hampton is not listed as an Alafaya Utilities, Inc. employee. Please explain why these two vehicles should not be removed from Alafaya Utilities, Inc. costs.

RESPONSE: There is only one vehicle #9932, listed in the Additional Engineering Information (Tab 9 of Volume III), and it has not been assigned to a driver. This vehicle will be assigned to the "Project Manager" position listed on the employee schedule (Tab 8 of Volume III), which is currently vacant. Mr. Hampton is an employee of Wedgefield Utilities, Inc., an affiliate of the Utility. He was erroneously listed as the driver of a 2006 Chevrolet Colorado, #636, in the vehicles section of the MFRs (Tab 9 of Volume III), but is not listed as an employee in the Additional Engineering Information submitted with the MFRs (Tab 8 of Volume III).

Please refer to Exhibit "7" attached hereto.

8. With regard to reuse, staff requests the following additional information.
- (a) Please provide a copy of your response to the letter dated April 19, 2006, from Christianne C. Ferraro, P.E., Program Administrator, Water Facilities at the Florida Department of Environmental Protection, regarding Alafaya's distribution system.

RESPONSE: Please refer to Exhibit "8(a)" attached hereto.

- (b) It is our understanding that the utility is planning to build an additional reuse ground storage tank, next year. Please confirm the size of the proposed tank and the estimate cost.

RESPONSE: The ground storage tank to be constructed will have the capacity to hold 1,500,000 gallons. The estimated cost is \$1,250,000.

- (c) Based on our June 23, 2006 conference call meeting, (1) what size and capacity augmentation well(s) does Alafaya plan to request in its permit application; and (2) when does the utility plan on filing its application for a construction permit(s)?

RESPONSE: The Utility anticipates the permitting and construction of four 4" augmentation wells capable of producing 99,000 gallons each for a total of 396,000 gallons per day. The Utility further anticipates making application for this construction within the next 60 days.

- (d) With the additional reuse tank and possible reuse well, does the utility believe

that this will allow the utility to provide reuse service 24 hours a day, 365 days a year? If not, what other plans does the utility have to increase the quantity of reuse?

RESPONSE: With the new ground storage tank, augmentation wells and the upgrade to a 20" reuse main, the Utility will be in a much better position to meet the demands of the reuse customer base. The Utility will continue to implement and maintain watering restrictions that mirror those established by the SJRWMD on a seasonal basis. This measure will further assist the Utility in meeting its supply obligations to our customers. The Utility has also been discussing the possibility in reaching an agreement in acquiring an adjacent utility's effluent to attain additional reuse supply. In addition, the Utility has opened discussions with the City of Oviedo to construct a bi-directional reuse interconnect in attempt to further increase the quantity of reuse.

- (e) The utility signed a contract to sell reuse water to the City of Oviedo. Have you negotiated a reciprocal contract to buy reuse water from the City of Oviedo? If not, why not.

RESPONSE: The Utility has opened discussions with the City to construct a bi-directional interconnect. The terms of this agreement have not yet been fully negotiated.

- (f) Reuse distribution lines have been installed in the Little Creek area. When does the utility anticipate the reuse lines will be activated? What will it cost to activate the Little Creek area reuse lines?

RESPONSE: The Utility has not determined an activation date for the reuse within the Little Creek subdivision. Therefore cost estimates have not yet been generated to perform this work.

- (g) Has Alafaya placed any reuse quantity restriction on the golf course? If so, explain in detail.

RESPONSE: The supply of reuse to the golf course irrigation pond is transferred on a daily basis subject to the available free board or capacity of the pond. This transmission is performed during the hours of 9:00a.m. to 4:00p.m., Monday through Sunday. During drought conditions, this amount was equal to 150,000 gallons per day. However, during peak flows (mostly weekends) at the WWTF and based upon the available existing storage tank capacity, the

golf course pond received greater amounts.

- (h) If an augmentation well is constructed, does the utility have any estimation of how much of that quantity will be used in the next year during the dry season or in the next five years?

RESPONSE: The Utility estimates that the available daily withdrawal from the proposed wells to equal 396,000 gpd. Assuming that conditions similar to the 2006 dry season occur, the Utility anticipates that the maximum volume will be pumped on a daily basis. This amount is subject to many variables such as an interconnect with the City, an agreement with the adjoining utility and climatic conditions. Based upon these variables, providing usage or withdrawal amounts would be purely speculative.

- (i) Provide a copy of all reuse water restriction notices sent to its customers from January 1, 2006 to date.

RESPONSE: Please refer to Exhibit 8(i) attached hereto.

- (j) How are the 2-day a week from 4:00 p.m. to 10:00 a.m. reuse restrictions enforced and/or accomplished?

RESPONSE: The Utility is not authorized or empowered to enforce reuse restrictions.

- (k) State how many reuse residential and general service customers the utility has and provide the estimated cost of installing reuse meters and backflow preventers for all of its existing reuse customers.

RESPONSE: As of July 2006, the Utility had 1,125 residential reuse customers and 25 general service reuse customers. All general reuse customers have a meter and backflow preventer installed. The Utility does not believe that the installation of residential meters and backflow preventers are germane to the issue of providing reuse or that the installation of such equipment will curb usage based on the Utility's existing rate structure.

- (l) Are there any physical impediments or other restrictive factors that would prohibit the installation of reuse meters?

RESPONSE: Such impediments would include retrofitting or reconnecting the customer's

Ms. Blanca Bayo, Commission Clerk
July 31, 2006
Page 10

irrigation system to the newly installed equipment, the Utility's exposure to liability for such a connection from warranty issues resulting from a leak or otherwise and providing the resources for such an undertaking.

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

Very truly yours,

MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/mp
Enclosures

cc: Ralph Jaeger, Esquire, Office of General Counsel (w/enc. - via hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/enc. - via hand delivery)
Ms. Patti Daniel, Division of Economic Regulation (w/enc. - via hand delivery)
Mr. Richard Redemann, Division of Economic Regulation (w/enc. - via hand delivery)
Mr. Steve Lubertozi (w/enc.)
Mr. John Hoy (w/o enc.)
Mr. Patrick C. Flynn (w/enc.)
Mr. Frank Seidman (w/enc.)
Ms. Deborah Swain (w/enc.)
Steven Reilly, Esquire, Office of Public Counsel (w/enc. - via hand delivery)

M:\1 ALTAMONTE\UTILITIES INC\ALAFAYA UTILITIES\(.112) 2005 RATE CASE\PSC Clerk 03 (Data Request 1).ltr.wpd

EXHIBIT
1(b)
tabbles

Handwritten initials "JP" and a circled number "8".

011760

(6)

ENTERED
MAR 22 2006

Invoice

RECEIVED



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

MAR 10 2006

UTILITIES, INC.

February 24, 2006

Project No: #U0784/46878

Invoice No: 46878

Scotty Haws
Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

V13098

TR Main LS Improvements
Professional Services through January 29, 2006

Professional Personnel

	Hours	Rate	Amount
Administrative	3.00	60.00	180.00
Senior CADD Technician	4.50	75.00	337.50
Senior Design Engineer	18.00	95.00	1,710.00
Sr. Project Manager	16.00	140.00	2,240.00
	41.50		4,467.50
Total Labor			4,467.50

Reimbursable Expenses

Communications-PR		22.84	
Total Reimbursables		22.84	22.84

Total this Invoice

\$4,490.34

2

3/14

JH B

WO # 067-0647-116-06-01-20812

CPH Engineers, Inc.

—
J (CP)

014328

ENTERED
APR 19 2006

Sunshine Building and Development Corp.

POST OFFICE BOX 180958 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-6721 / FAX: (407) 331-7542

V10372

RECEIVED
APR 06 2006

To: Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714
Attn: Bryan Gongre

Invoice No. 25-260
Estimate No. 1-Final
Date: April 5, 2006
Job #701

For work done on the connection and tie-in of an 8" FM to Lift Station AL-13
(Alafaya Area)

Lump Sum

2

\$50,557.50

WD# 067-0647-116-06-01-20812

approved
in system
by J.C.

AK
JAY

Terms: Net 30 days. Late charge of 1-1/2% per month (18% per annum) will be charged on past due accounts, or the highest amount allowed by law.

014330

3 (3) (CP)

ENTERED

APR 19 2006

Price

RECEIVED



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

APR 03 2006

UTILITIES, INC.

March 24, 2006
Project No: #U0784/47448
Invoice No: 47448

Scotty Haws
Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

V13098

TR Main LS Improvements
Professional Services through February 26, 2006

Professional Personnel

	Hours	Rate	Amount
Senior CADD Technician	1.50	75.00	112.50
Sr. Project Manager	17.00	140.00	2,380.00
Senior Design Engineer	24.00	100.00	2,400.00
	42.50		4,892.50

Total Labor 4,892.50

Billing Limits

	Current	Prior	To-Date
Total Billings	4,892.50	8,130.34	13,022.84
Limit			13,020.00
Adjustment			

2

Total this Invoice ¹²⁰⁵ -2.84
\$4,889.66 *Sin 4/10*

Billings to Date

	Current	Prior	Total
Labor	4,889.66	8,107.50	12,997.16
Expense	0.00	22.84	22.84
Totals	4,889.66	8,130.34	13,020.00

WO#067-0647-116-06-01-20812

CPH Engineers, Inc. *David A. Davis*

CP

015594

ENTERED
MAY 03 2006

ITT Flygt *

2152 SPRINT BLVD.

APOPKA, FL 32703

Tel. (407) 880-2900 Fax: (407) 880-2962

An ITT Industries company

V18853

REMIT TO

P.O. BOX 371630
Pittsburgh, PA 15250-7630

INVOICE			YOUR PURCHASE ORDER	
INVOICE NO. 07389645			PINEBROOK LS	
FUS NO. 406997		DATE SHIPPED 4/18/06	DELIVERY NOTE 531357	
INVOICE DATE 4/18/06	TRN A3	WHS 220	PAYMENT TERMS NET 30 DAYS	

Sold To: **Customer No. 105140**

Ship To: **Page 2**

UTILITIES INC. OF FLORIDA
200 WEATHERSFIELD AVE.
ALTAMONTE SPRING FL 32714

UTILITIES INC. OF FLORIDA
1067 MCKINNON AVE.
OVIEDO FL 32765

ORDER LEAD TIME 1 week or less ex Flygt port		F.O.B/FREIGHT Freight Prepaid		ORDER PROCESSED BY FFL BRANCH, APOPKA, FL	
SHIP VIA Customer Pick Up		ORDER TEXT WO#76667		CUSTOMER TEXT SHERRY	
LINE	ITEM/DESCRIPTION	QUANTITY SHIPPED UM	UNIT PRICE DISCOUNT/CHARGE	NET PRICE	EXTENDED AMOUNT
	FL STATE				1,184.52
<p>RECEIVED</p> <p>APR 20 2006</p> <p>UTILITIES, INC.</p> <p>WO# 067-0647-116-06-01-20812</p> <p>PINEBROOK US UTILITIES</p> <p>2</p> <p>ORDER TOTAL</p> <p>\$20,976.52</p> <p>B Sent 4/25</p>					

The ITT Flygt family of companies includes ITT Flygt Corporation, a Delaware corporation, and ITT Flygt LLC, a Delaware limited liability company.

ITT Flygt *

An ITT Industries company

2152 SPRINT BLVD.
APOPKA, FL 32703
Tel. (407) 880-2900 Fax: (407) 880-2962

**R
E
M
I
T**

P.O. BOX 371630
Pittsburgh, PA 15250-7630

INVOICE			YOUR PURCHASE ORDER	
INVOICE NO. 07389645			PINEBROOK LS	
FUS NO. 406997		DATE SHIPPED 4/18/06	DELIVERY NOTE 531357	
INVOICE DATE 4/18/06	TRN A3	WHS 220	PAYMENT TERMS NET 30 DAYS	

Sold To: **Customer No. 105140**

Ship To:

UTILITIES INC. OF FLORIDA
200 WEATHERSFIELD AVE.
ALTAMONTE SPRING FL 32714

UTILITIES INC. OF FLORIDA
1067 MCKINNON AVE.
OVIEDO FL 32765

ORDER LEAD TIME 1 week or less ex Flygt port	F.O.B/FREIGHT Freight Prepaid	ORDER PROCESSED BY FFL BRANCH, APOPKA, FL
SHIP VIA Customer Pick Up	ORDER TEXT WO#76667	CUSTOMER TEXT SHERRY

LINE	ITEM/DESCRIPTION	QUANTITY SHIPPED UM	UNIT PRICE DISCOUNT/CHARGE	NET PRICE	EXTENDED AMOUNT
001	PINEBROOK PS 0031521817620 CP454-4 20/230/3 50' FLS FV S/N:0610079 D/N 531357 MILL SLIDE BRACKET TO 3" S/N:0610080 D/N 531357	2 EA			
002	140000000FLSE TAX-FL COUNTY SEMINOLE 1%+ DISCRETIONARY SALES	1 EA			
003	1400000591047 3809100M SLIDE BRKT MILLED 3" TOT PRICE/GROUP 002 - 003	2 EA			19,792.00
	SUB-TOTAL OF ORDER POSITIONS				19,792.00
	** ADD NO FREIGHT CHARGES **				
	NET AMOUNT BEFORE TAXES				19,792.00

RECEIVED
APR 20 2006
UTILITIES, INC.

Cont on 2

* The ITT Flygt family of companies includes ITT Flygt Corporation, a Delaware corporation, and ITT Flygt LLC, a Delaware limited liability company.

015190

HCP

ENTERED
MAY 01 2006

Riley & Company, Inc.
 5491 Benchmark Lane
 Sanford, FL 32773



Invoice

RECEIVED

Bill To	APR 21 2006
Utilities, Inc 200 Whethersfield Drive Altamonte Springs, FL 32714	

V19223

Date	Invoice #
4/19/2006	#M2710

Terms	Due Date
Due on Receipt	4/19/2006

P.O. No.
DT6475

*Twice Riders Force main/
 Lift Station Improvements*

Qty	Description	Rate	Amount
1	Service Call 4-18-06 - Pull Two Pumps (Flygt 88) and Drop off at yard. - Install 2 new pumps. ID # 3842 WO # 067-0647-116-06-01-20812 wait for POI Presently in progress	950.00	950.00

WE APPRECIATE YOUR BUSINESS AND NOW ACCEPT
 VISA-MASTERCARD-AMERICAN EXPRESS

Phone (407) 265-9963
Fax (407) 265-9967
Toll Free 1-888-317-4481

www.rileyandco.com

Subtotal	\$950.00
Sales Tax (6.0%)	\$0.00
Total	\$950.00
Payments	\$0.00
Balance	\$950.00

If you would prefer to receive invoices and statements by e-mail, please contact our office with your information.

CP

020552

ENTERED
JUN 28 2005

THOMPSON ELECTRIC COMPANY

Electrical Contractors
- Wiring and Repairing

PHONE: (407) 365-6666

FAX: (407) 365-9358

P.O. Box 1478
Winter Park, FL
32790

RECEIVED

JUN 05 2006

V08189

Date: May 31, 2006

Your Order #:

Our Order # 06/083

UTILITIES, INC.

To: Utilities Inc. of Florida
200 Weathersfield Ave.
Altamonte Springs, FL 32714

For: Electrical work at Pinebrooke AL 16 LS

Units	Articles	Each	Amount
	Furnish new motor circuit breakers and thermal overload units for both 20 HP pumps; labor	\$2,795.00	
	(copy attached)		
	100% complete		
	Amount Due		
	<p><i>AL 16 LS ID # 3842</i></p> <p><i>furnishing of new circuit breakers & thermal overload to AL 16 lift station 20 HP pumps</i></p>	<p><i>parts & labor</i></p> <p><i>(2)</i></p>	<p><u>\$2,795.00</u></p> <p><i>B</i></p> <p><i>@</i></p>
	<p><i>067-0647-116-06-01-20812</i></p>		
	<p><i>WO# 067-0647-116-06-01-20812</i></p>		
	<p><i>OK to pay per Danny</i></p> <p><i>Find out why it is not showing approval dates in the system</i></p> <p><i>OK FAX</i></p>		

THOMPSON ELECTRIC COMPANY

Electrical Contractors
- Wiring and Repairing

PHONE: (407) 365-6666

FAX: (407) 365-9358

P.O. Box 1478
Winter Park, FL
32790

RECEIVED

JUN 05 2006

Date: May 31, 2006

Your Order #:

Our Order #: 06/083

UTILITIES, INC.

To: Utilities Inc. of Florida
200 Weathersfield Ave.
Altamonte Springs, Fl. 32714

For: Electrical work at Pinebrooke AL 16 LS

Units	Articles	Each	Amount
	Furnish new motor circuit breakers and thermal overload units for both 20 HP pumps; labor (copy attached) 100% complete	\$2,795.00	
	Amount Due		\$2,795.00

EXHIBIT
1(c)

APPLICATION AND CERTIFICATE FOR PAYMENT

A1A DOCUMENT G702

PAGE:

TO (OWNER): ~~LAKE UTILITY SERVICES, INC.~~ ALAFAYA UTIL. INC.
 200 WEATHERSFIELD AVE
 ALTAMONTE SPRINGS, FL 32714
 FROM (CONTRACTOR): FL. ENVIRONMENTAL CONST. INC.
 P.O. BOX 305
 HOWEY IN THE HILLS, FL 34737

PROJECT NAME: ALAFAYA WWTP DIGESTER REPLACEMENT
 VIA (ENGINEER): CPH ENGINEERS
 101 N WOODLAND BLVD STE 600
 DELAND, FL 32720

APPLICATION NO: 3
 PERIOD TO: 6/5/2006
 PROJECT NO: U0739
 JOB #: 136
 CONTRACT DATE:

Distribution to:
 ___ OWNER
 ___ ARCHITECT
 ___ CONTRACTOR
 ___ ENGINEER

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
 Continuation Sheet, A1A Document G703, is attached.

CHANGE ORDER SUMMARY						
Change Orders approved in previous months by Owner			TOTAL	ADDITIONS	DEDUCTIONS	
			\$	-	\$	-
Approved this Month						
Number	Date Approved					
TOTALS			\$	-	\$	-
Net Change by Change Orders.			\$	-		

1. ORIGINAL CONTRACT SUM.....	\$ 1,495,612.00
2. Net change by Change Orders.....	\$ -
3. CONTRACT SUM TO DATE (Line 1 + 2).....	\$ 1,495,612.00
4. TOTAL COMPLETED & STORED TO DATE.....	\$ 214,375.00
(COLUMN G ON G703)	
5. RETAINAGE:	
A. 10% OF COMPLETED WORK.....	\$ 214,375.00
(COLUMN D + E ON G703)	
B. ___% OF STORED MATERIAL.....	
(COLUMN F ON G703)	
TOTAL RETAINAGE (LINE 5A + 5B OR TOTAL IN COLUMN I OF G703).....	\$ 21,437.50
6. TOTAL EARNED LESS RETAINAGE.....	\$ 192,937.50
(LINE 4 LESS LINE 5 TOTAL)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (LINE 6 FROM PRIOR CERTIFICATE).....	\$ 99,000.00
8. CURRENT PAYMENT DUE.....	\$ 93,937.50
9. BALANCE TO FINISH, PLUS RETAINAGE.....	\$ 1,302,674.50
(LINE 3 LESS LINE 6)	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Florida Environmental Construction, Inc

By: Karen Lightsey 6/5/2006
 Karen Lightsey - Vice President Date

OWNER: ~~LAKE UTILITY SERVICES, INC.~~ ALAFAYA UTILITIES, INC

BY: _____ DATE: _____

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

ENGINEER: CPH ENGINEERS

BY: [Signature] DATE: 6/8/06

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

A1A DOCUMENT G703

PAGE 2

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed certification is attached.

In tabulation below, amounts are stated to nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

PROJECT NAME: ALAFAYA WWTP DIGESTER REPLACEMENT

APPLICATION NUMBER: 3
 APPLICATION DATE: 6/5/2006
 PERIOD TO: 6/5/2006
 PROJECT NUMBER: U0739
 JOB # 136

ITEM NO	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE (D+E+F)	%(G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD					
1	General Requirements	\$78,000.00	\$ -	40,000.00	\$ -	40,000.00	51%	\$38,000.00	\$ 4,000.00
2	Sitework, Mobilization, Silt Fence	\$42,857.00	\$ -	10,000.00	\$ -	10,000.00	23%	\$32,857.00	\$ 1,000.00
3	Concrete Driveway & Sidewalks	\$49,500.00	\$ -	-	\$ -	-	0%	\$49,500.00	\$ -
4	Fusion Tanks	\$431,709.00	\$ -	54,375.00	\$ -	54,375.00	13%	\$377,334.00	\$ 5,437.50
5	Aluminum Stairs & Platform	\$61,413.00	\$ -	-	\$ -	-	0%	\$61,413.00	\$ -
6	Office Building	\$143,768.00	\$ -	-	\$ -	-	0%	\$143,768.00	\$ -
7	Demolition of Old Office	\$16,000.00	\$ -	-	\$ -	-	0%	\$16,000.00	\$ -
8	Blower Building	\$53,678.00	\$ -	-	\$ -	-	0%	\$53,678.00	\$ -
9	Blowers & Appurtenances	\$268,089.00	\$ -	-	\$ -	-	0%	\$268,089.00	\$ -
10	Stainless Steel Diffuser Systems	\$141,142.00	\$ -	-	\$ -	-	0%	\$141,142.00	\$ -
11	Yard Piping	\$217,887.00	\$ 110,000.00	-	\$ -	110,000.00	50%	\$107,887.00	\$ 11,000.00
12	Misc. Concrete & Demolition	\$10,000.00	\$ -	-	\$ -	-	0%	\$10,000.00	\$ -
15	Landscaping	\$12,000.00	\$ -	-	\$ -	-	0%	\$12,000.00	\$ -
16	Sod	\$8,571.00	\$ -	-	\$ -	-	0%	\$8,571.00	\$ -
17	WAS Meter Assembly	\$12,746.00	\$ -	-	\$ -	-	0%	\$12,746.00	\$ -
18	Deduct: One Blower	(\$51,748.00)	\$ -	-	\$ -	-	0%	(\$51,748.00)	\$ -
GRAND TOTAL		\$ 1,495,612.00	\$ 110,000.00	\$ 104,375.00	\$ -	\$ 214,375.00	14%	\$ 1,281,237.00	\$ 21,437.50

THOMPSON ELECTRIC COMPANY

P.O. BOX 1478 WINTER PARK, FL 32790
 PHONE: (407) 365 6666 FAX: (407) 365-9358

Bryan Gongre
 Project manager
 Utilities Inc. of Fla.
 200 Weathersfield Ave.
 Altamonte Springs, Fl. 32714

April 26, 2006

Dear Mr. Gongre,

Thompson Electric is pleased to offer the following quotation for your review.

- **Alafava Utilities, Inc. WWTF Digester Replacement, Job No. UO739 Dated November 2005**

We hereby submit the following estimate for the plans dated November 2005, sheets E-1 thru E-12 and electrical specifications sections 16050 thru 16921 dated 11/15/05.

We propose to furnish material and labor complete in accordance with the above specifications.

Electrical Installation Total Price \$391,228.00

Deduct No. 1 \$ 10,557.00

Deduct No. 2 \$ 2,356.00

Deduct No. 3 \$ 46,600.00

Adjusted total with deducts \$331,715.00

- **Deduct No.1-Delete reduced voltage solid state starter, 200AMP disconnect and conduit and wire for blower No.1.**
- **Deduct No.2- Install schedule 40PVC in lieu of schedule 80PVC underground.**
- **Deduct No.3- Delete service run from existing power company transformer two new power company transformer set adjacent to lab building.**

Note: Owner is responsible for power company charges due to the installation of new primary service and new transformer located adjacent to lab building.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices.

Respectfully submitted,



William P. Bahler
 Project Manager

Acceptance of proposal – the above price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

Signature:  _____

Date of acceptance: 7/14/06

SECTION 00500

AGREEMENT BETWEEN
OWNER AND CONTRACTOR

THIS DOCUMENT HAS IMPORTANT LEGAL CONSEQUENCES. CONSULTING WITH AN ATTORNEY IS ENCOURAGED WITH RESPECT TO ITS SIGNING, COMPLETION OR MODIFICATION.

THIS AGREEMENT is dated as of the 12th day of May in the year 2006
by and between:

Alafaya Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

(hereinafter called OWNER) and

Sunshine Building and Development Corporation
P.O. Box 180958
Casselberry, FL 32718-0958

(hereinafter called CONTRACTOR)

OWNER and CONTRACTOR, in consideration of the mutual covenants hereinafter set forth, agree as follows:

ARTICLE 1. WORK

CONTRACTOR shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Installation of a reclaimed water main within the City of Oviedo, Florida. The Work generally includes the following items:

1. Conformance with general project requirements.
2. Mobilization and demobilization.
3. Provision of performance and payment bonds.
4. Obtain and pay for required permits and licenses.
5. Provision of temporary facilities.
6. Compliance with the Florida Trench Safety Act.
7. Provision of pre-construction video-audio record.
8. Provision of construction photographs.
9. Provision of field engineering services and certified record survey.
10. Gopher tortoise relocation assistance (under the direction of OWNER'S environmental consultant).
11. Clearing and grubbing.
12. Erosion and sedimentation control.

13. Dewatering.
14. Signage.
15. 20-inch PVC reclaimed water main installed via trenching including restraining devices, grassing and restoration (approximately 5,400 LF).
16. 20-inch HDPE reclaimed water main installed via directional drill (approximately 1,000 LF).
17. 20-inch butterfly valve and box (8 each).
18. 20-inch ductile iron fittings (approximately 11.5 tons).
19. 2-inch air release valve and vault (6 each).
20. Maintenance of traffic.
21. Hydrostatic testing.
22. Provision of project record documents.
23. Provision of operating and maintenance data and warranties.
24. Disinfection of reclaimed water main.
25. Site cleanup.
26. Miscellaneous work not described elsewhere.

The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

Alafaya Utilities, Inc.
Reclaimed Water Main

ARTICLE 2. ENGINEER

The Project has been designed by Boyd Environmental Engineering, Inc., 1349 International Parkway South, Suite 2401, Lake Mary, Florida, 32746 (hereinafter called ENGINEER) who will assume all duties and responsibilities and will have the rights and authority assigned to ENGINEER in the Contract Documents in connection with completion of the Work in accordance with the Contract Documents.

ARTICLE 3. CONTRACT TIME

- 3.1 The Work shall be substantially complete within 120 days after the date when the Contract Time commences to run as provided in paragraph 2.03 of the General Conditions; and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within 150 days after the date when the Contract Time commences to run.
- 3.2 Liquidated Damages. OWNER and CONTRACTOR recognize that time is of the essence in this Agreement and that OWNER will suffer financial loss if the Work is not completed within the time specified in paragraph 3.1 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. They also recognize the delays, expense and difficulties involved in proving in a legal or arbitration proceeding an actual loss suffered by OWNER if the Work is not completed on time. Accordingly, instead of requiring any such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty), CONTRACTOR shall pay OWNER \$500.00 for each day that expires after the time specified in paragraph 3.1 for substantial completion until the Work is complete.

ARTICLE 4. CONTRACT PRICE

- 4.1 OWNER shall pay CONTRACTOR for performance of the Work in accordance with the Contract Documents in current funds as follows: For all items listed on the Bid Form, which is attached and made a part of this Agreement, installed and measured in accordance with the Contract Documents, payment for each item shall be the unit price bid for each item multiplied by the measured quantity. The Contract Price based on the estimated quantities shown on the Bid Form is \$713,931.00 (Seven Hundred Thirteen Thousand Nine Hundred Thirty One Dollars).
- 4.2 Payment to the CONTRACTOR will be made only for the actual quantities of work completed as required by the Drawings, Specifications and other Contract Documents, and it is understood that the quantities may be increased or decreased as provided in the General Conditions without invalidating any of the unit or lump sum prices bid.
- 4.3 In consideration of these premises and the additional sum of \$10.00 paid by OWNER, receipt of which is acknowledged by CONTRACTOR, CONTRACTOR agrees to and does hereby defend, indemnify and save the OWNER, ENGINEER and PROPERTY OWNERS harmless from and against any and all loss, damage, claims, actions, liability and expense in contract or in tort, whether justified or not, in connection with loss of life, bodily injury and/or property damage occurring on or about or arising out of those portions of the work under CONTRACTOR's control, or wherever arising if occasion wholly or in part by any act or omission of, or any defect in workmanship or material furnished by the CONTRACTOR, his subcontractors, sub-subcontractors or any subcontractors or sub-subcontractors of any of them, or by his or their agents, servants, employees or materialmen, whether the same be during the progress of the work or any time subsequent to the completion of the work. The aforesaid shall include, but not be limited to, reasonable attorneys fees and cost involved in arbitration or legal action both at trial and appeal levels. The OWNER shall have the right to withhold any monies due under this Agreement to the CONTRACTOR until any pending or threatened actions or claims covered by the aforesaid have been settled and suitable evidence to that effect furnished to the OWNER, except that monies due to CONTRACTOR will not be withheld under this provision when the CONTRACTOR produces satisfactory evidence that he has adequate insurance coverage, as established by the OWNER's attorney. It is understood and agreed that there shall be a monetary limitation on the extent of the defend, indemnification and hold harmless provisions above in an amount of five (5) times the amount of the Contract Price specified herein or the limit of the CONTRACTOR's liability insurance coverage, whichever is higher.

ARTICLE 5. PAYMENT PROCEDURES

CONTRACTOR shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for payment will be processed by ENGINEER as provided in the General Conditions. Applications for Payment shall be received by the ENGINEER no later than the twenty-fifth day of the month.

- 5.1 Progress Payments. OWNER shall make progress payments on account of the Contract Price on the basis of CONTRACTOR's Applications for Payment as recommended by ENGINEER, on or about forty days after ENGINEER'S approval for each month during construction as provided below. All progress payments will be on the basis of the progress of the Work measured by the schedule of values provided for in Paragraph 14.01 of the General Conditions. Record documents of work completed shall be submitted with CONTRACTOR'S application for payment.

5.1.1 Prior to substantial completion, progress payments will be in an amount equal to 90 percent of the work completed.

5.1.2 Upon substantial completion, OWNER may pay an amount sufficient to increase total payments to CONTRACTOR to 95 percent of the Contract Price, less such amounts as ENGINEER shall determine in accordance with paragraph 14.02-B of the General Conditions.

5.2 Final Payment. Upon completion and acceptance of the Work in accordance with paragraph 14.07 of the General Conditions, OWNER shall pay the remainder of the Contract Price as recommended by ENGINEER as provided in said paragraph 14.07.

ARTICLE 6. CONTRACTOR'S REPRESENTATIONS

In order to induce OWNER to enter into this Agreement CONTRACTOR makes the following representations:

6.1 CONTRACTOR has familiarized himself with the nature and extent of the Contract Documents, Work, locality, and with all local conditions and Federal, State and local laws, ordinances, rules and regulations that in any manner may affect cost, progress or performance of the Work.

6.2 CONTRACTOR has studied carefully all reports of investigations and tests of subsurface and latent physical conditions at the site or otherwise affecting cost, progress or performance of the Work which were relied upon by ENGINEER in the preparation of the Drawings and Specifications and which has been identified in the Supplementary Conditions.

6.3 CONTRACTOR has made or caused to be made examinations, investigations and tests and studies of such reports and related data in addition to those referred to in paragraph 6.2 as he deems necessary for the performance of the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents; and no additional examinations, investigations, tests, reports or similar data are or will be required by CONTRACTOR for such purposes.

6.4 CONTRACTOR has correlated the results of all such observations, examinations, investigations, tests, reports and data with the terms and conditions of the Contract Documents.

6.5 CONTRACTOR has given ENGINEER written notice of all conflicts, errors or discrepancies that he has discovered in the Contract Documents and the written resolution thereof by ENGINEER is acceptable to CONTRACTOR.

ARTICLE 7. CONTRACT DOCUMENTS

The Contract Documents which comprise the entire Agreement between OWNER and CONTRACTOR are attached to this Agreement, made a part hereof and consist of the following:

- 7.1 Invitation to Bid.
- 7.2 Instructions to Bidders.
- 7.3 Bid Form.
- 7.4 Trench Safety Affidavit.
- 7.5 This Agreement.

- 7.6 Performance Bond.
- 7.7 Payment Bond.
- 7.8 Certificate of Insurance.
- 7.9 Standard General Conditions of the Construction Contract.
- 7.10 Supplementary Conditions to the Standard General Conditions of the Construction Contract.
- 7.11 Notice of Award.
- 7.12 Notice to Proceed.
- 7.13 Application for Payment.
- 7.14 Waiver and Release of Lien Upon Progress Payment.
- 7.15 Waiver and Release of Lien Upon Final Payment.
- 7.16 General Requirements (Division 1).
- 7.17 Technical Specifications (Division 2 through Division 15).
- 7.18 Drawings entitled "Reclaimed Water Main for Alafaya Utilities, Inc."
- 7.19 Any Contract Modification, including Change Orders, duly delivered after execution of this Agreement.

There are no Contract Documents other than those listed above in this Article 7. The Contract Documents may only be altered, amended or repealed by modification (as defined in Article 1 of the General Conditions).

ARTICLE 8. MISCELLANEOUS

- 8.1 Terms used in this Agreement which are defined in Article 1 of the General Conditions shall have the meanings indicated in the General Conditions.
- 8.2 No assignment by a party hereto of any rights hereunder or interests in the Contract Documents will be binding to another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, monies that may become due and monies that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.
- 8.3 OWNER and CONTRACTOR each binds himself, his partners, successors, assigns, and legal representatives to the other party hereto, his partners, successors, assigns, and legal representatives in respect to all covenants, agreements and obligations contained in the Contract Documents.

ARTICLE 9. CONFIDENTIAL INFORMATION

- 9.1 The CONTRACTOR will not at any time, in any fashion, form or manner, either directly or indirectly, divulge, disclose, or communicate to any person, firm or corporation, in any manner whatsoever, any information of any kind, nature, or description concerning any matters affecting or relating to the business of OWNER, its manner of operation, or its plans, processes, or other data of any kind, nature, or description without regard to whether any or all of the foregoing matters would be deemed confidential, material or

important.

- 9.2 The parties hereby stipulate that as between them, all matters relating to this Agreement are important, material, and confidential and gravely affect the effective and successful conduct of OWNER's business and its goodwill, and that any breach of the terms of this Paragraph is a material breach of this Agreement.
- 9.3 None of the restrictions stated in this Paragraph shall apply to testimony, records, documents, information or materials which CONTRACTOR is required to give under any judicial proceeding or pursuant to law; disclosures to and communications with third parties which are necessary for CONTRACTOR to perform the work required by this Agreement, or disclosures regarding a general description of the work performed by CONTRACTOR for OWNER pursuant to this Agreement so long as such disclosures are approved in writing by OWNER prior to such disclosures publication in promotional or other materials or by any other means.

ARTICLE 10. LIENS AND CLAIMS

- 10.1 The CONTRACTOR shall promptly and properly pay for all labor employed, materials purchased and equipment hired by him in connection with the work; shall keep the OWNER's property free from any materialmen or mechanics liens and claims or notices in respect thereto arising by reason of the CONTRACTOR's work; shall hold all payments received hereunder as trust funds to be first applied to the payment of any such liens or claims; and shall discharge the same within three (3) business days after any such lien or notice is filed. In the event that the CONTRACTOR does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the OWNER, in addition to any and all other remedies, may forthwith terminate this Agreement, effective immediately.
- 10.2 In the event that the CONTRACTOR fails to pay and discharge when due, any bills or obligations of any kind or nature whatsoever incurred by the said CONTRACTOR by reason of or in the fulfillment of this Agreement, whether or not a lien or notice of lien has been or may be filed with respect thereto, which bills or obligations in the opinion of the OWNER are proper, the OWNER at his option but without being obligated to do so, may pay all or any part of such bills or obligations and deduct the amount of such payments from any sums due the CONTRACTOR.

ARTICLE 11. CUSTOM AND USAGE

It is hereby agreed, any law, custom or usage to the contrary notwithstanding, that the OWNER shall have the right at all times to enforce the conditions and agreements herein contained in strict accordance with the terms hereof, notwithstanding any conduct or custom on the part of the OWNER in refraining from so doing; and further, that the failure of the OWNER at any time or times to strictly enforce its rights hereunder shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements hereof, or as having in any way modified or waived the same.

ARTICLE 12. SUBCONTRACTORS AND EMPLOYEES

- 12.1 CONTRACTOR shall neither assign this Agreement nor employ a subcontractor for the execution of any part hereof, without the express written prior approval of the OWNER. The OWNER reserves the right to reject any subcontractors or sub-subcontractors, materialmen or laborers from executing any part of the work to be performed hereunder. The CONTRACTOR agrees that he will be responsible for the acts and omissions of his

subcontractors, and their employees to the same extent that he is responsible for acts and omissions of persons directly employed by him. The CONTRACTOR agrees to bind every subcontractor and sub-subcontractor, and every subcontractor and sub-subcontractor agrees to be bound by the terms of this Agreement so far as same is applicable to his work. Nothing contained herein, or in any statute or governmental regulation, shall obligate the OWNER to pay or see to the payment of any monies for any subcontractor, sub-subcontractor or materialman, or to pay or assure the withholding or payment of any taxes, or other payroll deductions required by law to be withheld from wages of employees of the CONTRACTOR or any subcontractors or sub-subcontractors. The CONTRACTOR shall, at all times, enforce strict discipline and good order among his employees and shall not employ on the work any person unfit for or not skilled in the work assigned to him. If any employee or subcontractor of CONTRACTOR causes a breach of the peace or disturbance in and around the Project, or is otherwise unfit for or unskilled in the work assigned to him, OWNER may require that CONTRACTOR replace said employee or subcontractor within twenty-four (24) hours of a written notice from OWNER to CONTRACTOR. The CONTRACTOR shall designate an individual to be its authorized on-site supervisor, which designee must be approved by the OWNER, which approval will not be unreasonably withheld. However, the foregoing shall not be construed or interpreted that the OWNER in any way interferes with the CONTRACTOR's right to hire and fire his employees, assign duties to them, fix their working hours, wages or terms and conditions of employment, which right shall be absolute.

- 12.2 It has been and is the continuing policy of the OWNER, that any of the OWNER's employees not accept employment, gifts or other considerations from any of the OWNER's vendors or contractors. The CONTRACTOR agrees that it shall not employ any employee of the OWNER nor grant an OWNER employee compensation, gift or consideration. Breach of the terms of this provision shall be considered a material breach of the terms of the Agreement.
- 12.3 A CONTRACTOR shall not sublet, sell, transfer, assign or otherwise dispose of this Contract or any portion thereof or of the work provided for therein or of his right, title or interest therein, to any person, firm or corporation without the written consent of the OWNER. Any and all subcontractors which are acceptable to the OWNER, as evidenced in written approval, must also be approved by the Surety for Coverage under the Payment and Performance Bond. The CONTRACTOR agrees to bind specifically every subcontractor to the applicable terms and conditions of these Contract Documents for the benefit of the OWNER.



IN WITNESS WHEREOF, the parties hereto have signed this Agreement in triplicate. One counterpart each has been delivered to OWNER, CONTRACTOR and ENGINEER. All portions of the Contract Documents have been signed or identified by OWNER and CONTRACTOR or by ENGINEER on their behalf.

This Agreement will be effective on MAY 19, 2006

OWNER

Alafaya Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

CONTRACTOR

Sunshine Building and Development Corporation
P.O. Box 180958
Casselberry, FL 32718-0958

By *Patrick C. Flynn*
PATRICK C. FLYNN, REG. DIRECTOR
(Print Name and Title)

By *John T. Bush*
John T. Bush, Pres. Gen. Mgr.
(Print Name and Title)

ATTEST *[Signature]*

ATTEST *[Signature]*
(Secretary)

Affix Corporate Seal

Address for giving notices:
200 Weathersfield Avenue
Altamonte Springs, FL 32714
(407) 869-8588

Address for giving notices:
P.O. Box 180958
Casselberry, FL 32718-0958
(407) 339-6721

License No. _____

Agent for service of process:

END OF SECTION

August 1, 2005

Mr. Scotty Haws
Assistant Operations Manager
Utilities, Inc. of Florida
200 Weathersfield Ave.
Altamonte Springs, FL 32714

RE: Alafaya Reclaimed Storage Tank Proposal
CPH No.: U0780

Dear Scotty:

We are pleased to submit this proposal to provide professional engineering services associated with the analysis, design and permitting of adding a 1.5 million gallon reclaimed storage tank at the Alafaya Wastewater Facility.

Scope of Services

The scope of services for this project includes the design of a 1.5 million gallon covered storage tank, the design of additional high service pumps, design of the stormwater system, and modifications to the existing controls and piping as necessary. The design assumes that the existing controls can fit into the existing building and also that no major changes will be required to the transfer pumping station.

Soils work is included in the scope of this project. We will need soil borings done at the tank. Surveying should be performed for this project and is listed as a separate line item.

Permitting through FDEP wastewater, FDEP stormwater, and the City of Oviedo is included in the scope of this project. A wastewater permit modification is required from FDEP and an Oviedo site plan permit will be required. Permit fees are not included in the scope of this project, and shall be furnished by the Utility.

Bidding Construction Services

The engineer will provide bidding documents to the Utility and answer questions and issue addenda as required. The engineer will provide construction administration services part-time, which will consist of two visits per month.

A final opinion of probable construction cost will be prepared based on the final plans and Contract Documents. Since the engineer has no control over the cost of labor, materials, or equipment, or over any construction contractor's method of determining prices, any opinion of probable construction cost that may be provided in the services of this Contract are made on the basis of the engineers experience and qualifications and represent his best judgment as a design professional familiar with the construction industry, but the engineer cannot and does not guarantee that bids or the construction cost will not vary from opinions of probable construction costs prepared by him. A preliminary opinion of probable construction costs is attached. Please refer to Table 1 for the preliminary opinion of probable construction costs. The total, including all options discussed, is estimated to be \$1,250,000.00.

Table 1. Preliminary Opinion of Probable Construction Costs

	UNIT	QUANTITY	UNIT COST	TOTAL COST
Mobilization	LS	1	\$50,000.00	\$50,000.00
Site Grading	LS	1	\$65,000.00	\$65,000.00
1.5 MG Storage Tank	LS	1	\$625,000.00	\$625,000.00
High Service Pumps	EA	2	\$75,000.00	\$75,000.00
Controls	LS	1	\$210,000.00	\$210,000.00
Generator	LS	1	\$100,000.00	\$100,000.00
Site Piping	LS	1	\$575,000.00	\$75,000.00
Demobilization	LS	1	\$50,000.00	\$50,000.00
Total Construction Cost				\$1,250.00.00

An estimated design, permitting, and construction schedule is shown in Table 2. The estimated time to complete construction is 68 weeks from the authorization of the contract.

Table 2. Project Schedule

Task	Unit Time (Weeks)	Cumulative Time (Weeks)
Project Authorization	0	0
Survey	4	4
60% Design	8	12
Utility Review	2	14
90% Design	4	16
Utility Review	2	18
100% Design	2	20
FDEP WW Permit	12	32
FDEP SW Permit	12	32
City of Oviedo Permit	12	32
Bidding	4	32
Construction	36	68

Supplementary Services

If authorized in writing by the Owner prior to the rendering of such services, the engineer will furnish or obtain under subcontracts, supplementary services of the following types which will be paid for by the Owner:

Additional services due to significant changes in the scope of the project or its design including, but not limited to, changes in size, complexity, character of construction or due to time delays in initiating or completion of the work as described herein.

Preparing to serve as an expert witness for the Owner in any protest, litigation, or other proceeding involving the project.

Additional engineering services required by revisions to regulations (after the date of this contract) as applicable to the Florida Department of Environmental Protection, the St. Johns River Water Management District, or other regulatory agency requirements.

Provide, through a subconsultant, additional surveying services if required or requested by the Owner.

Provide, through a subconsultant, soils investigation services if required or requested by the Owner.

Payment

Compensation paid Engineer for services described herein and rendered by principals and employees assigned to the project are computed by multiplying Standard Classification Billing Rates for all classifications of employees directly engaged on the project, times the number of hours worked on the project.

The engineering design and construction administration fee for the services described herein and shown on Table 3 is estimated to be \$65,750.00, including the listed subconsultant fees, plus direct reimbursement for out-of-pocket expenses, without increase.

A 10% markup will be applied to subconsultant services coordinated through CPH. Out-of-pocket expenses and subconsultant costs will be specifically identified in periodic invoicing, and include such items as transportation and subsistence of principals and employees when traveling in connection with the project, toll telephone calls, photocopies, blueprints and plots, etc. Invoices will be submitted periodically, indicating the hours expended during that billing cycle.

Progress invoices will be submitted based on the Engineer's estimate of the percent of work complete at the time of invoicing.

Expenses for items not specifically valued herein are to be reimbursed to the engineer at the actual cost thereof. Said expenses shall include transportation and subsistence of principals and employees, when traveling in connection with the Project, toll telephone calls, and similar project related items.

Charges for the services rendered by principals and employees as witnesses in any litigation, hearing or proceeding in accordance with this Contract will be computed at a rate of \$400 per day or any portion thereof.

If this Contract is terminated during prosecution of the services prior to completion of the services, payments to be made on account of that and all prior work under this Contract shall be due and payable, and shall constitute total payment for services rendered. In addition, upon termination, engineer shall be paid for any Supplementary Services authorized and rendered.

Table 3. Proposed Engineering Costs

Design	\$33,250.00
Permitting	
Wastewater Permit (minor modification)	\$2,500.00
Stormwater Permit	\$5,000.00
City of Oviedo Permit	\$5,000.00
Soils	\$5,000.00
Electrical	\$15,000.00
Total Engineering and Permitting	\$65,750.00

If you are in agreement with the terms and fees proposed, please sign on the space provided below and return one (1) copy to us.

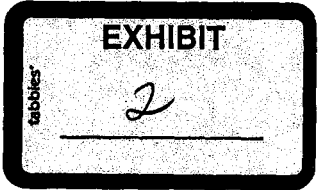
If you have any questions please call me.

Sincerely,
CPH Engineers, Inc.

Stephen N. Romano, P.E.
Vice President

**ACCEPTED BY:
UTILITIES, INC. OF FLORIDA**

Date: _____



EXHIBIT

tabbies

4(a)

July 9, 2002

PricewaterhouseCoopers LLP
One North Wacker
Chicago IL 60606
Telephone (312) 298 2000
Facsimile (312) 298 2001

Mr. Lawrence N. Schumacher
President and Chief Financial Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, Illinois 60062-6196

CONFIDENTIAL

Dear Larry:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Utilities, Inc. (the "Company").

Services and related report

We will audit the consolidated financial statements of the Company at December 31, 2002 and for the year then ending. Upon completion of our audit, we will provide you with our audit report on the financial statements referred to above. If, for any reasons caused by you or relating to the affairs of the Company, we are unable to complete the audit, we may decline to issue a report as a result of this engagement.

Our responsibilities and limitations

The objective of an audit is the expression of an opinion on the financial statements. We will be responsible for performing the audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

We will consider the Company's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. However, any significant deficiencies relating to internal control over financial reporting identified during our audit will be communicated to you.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit will not

include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit designed and executed in accordance with generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist identified during our audit.

Our audit is intended for the benefit of the Company. The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of a possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's responsibilities

The financial statements referred to above are the responsibility of the management of the Company. In this regard, management is responsible for properly recording transactions in the accounting records and for establishing and maintaining internal control sufficient to permit the preparation of financial statements in conformity with generally accepted accounting principles. Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year ending December 31, 2002 are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

Management is responsible for making available to us, on a timely basis, all of the Company's original accounting records and related information and company personnel to whom we may direct inquiries. As required by generally accepted auditing standards, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. Generally accepted auditing standards also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit

tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

To assist us in planning the audit of the financial statements, you will authorize your previous auditors, Andersen, to allow us to review their working papers and to respond fully to our inquiries.

Other documents

Generally accepted auditing standards require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Company may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Release and indemnification

Because of the importance of oral and written management representations to an effective audit, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Company and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and the Company will mutually revise the fee to reflect additional services, if any, required of us to complete the audit.

Our fee estimates are based on the time required by the individuals assigned to the engagement. Individual hourly rates vary according to the degree of responsibility involved and experience and skill required. We estimate our fees for this audit engagement will be \$120,000, exclusive of out-of-pocket expenses. This estimate takes into account the agreed-upon level of preparation and assistance from company personnel; we will advise management should this not be provided or should any other circumstances arise which may cause actual time to exceed that estimate.

Invoices rendered are due and payable upon receipt.

Other matters

Any additional services that you may request and we agree to provide will be the subject of separate written agreements.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer any claim against PricewaterhouseCoopers LLP arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements of the Company and PricewaterhouseCoopers LLP contained in this engagement letter shall survive the completion or termination of this engagement.

* * * * *

If you have any questions, please call Doug Beck at 312 298 3489. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable to you, please have one copy of this letter signed in the space provided below and return it to us.

Very truly yours,

PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Utilities, Inc.

By:

Lawrence N. Schumacher
President and Chief Financial Officer

(Date)

September 22, 2003

Mr. Larry Schumacher
President
Utilities, Inc.
2335 Sanders Road
Northbrook, Illinois 60062-6196

CONFIDENTIAL

Dear Larry:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Utilities, Inc.(the "Company").

Services and related report

We will audit the consolidated financial statements of the Company at December 31, 2003 and for the year then ending. Upon completion of our audit, we will provide the Company with our audit report on the financial statements referred to above. If, for any reasons caused by or relating to the affairs or management of the Company, we are unable to complete the audit, we may decline to issue a report as a result of this engagement.

Our responsibilities and limitations

The objective of an audit is the expression of an opinion on the financial statements. We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

We will consider the Company's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. However, any significant deficiencies, including material weaknesses, relating to internal control over financial reporting identified during our audit will be communicated to the Company.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts

having a direct and material effect on financial statement amounts. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States of America may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to the Company, as appropriate, any such matters identified during our audit.

The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's responsibilities

The Company's management is responsible for the financial statements referred to above. In this regard, management is responsible for properly recording transactions in the accounting records and for establishing and maintaining internal control sufficient to permit the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others. Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

Management is responsible for making available to us, on a timely basis, all of the Company's original accounting records and related information and company personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management and others about the representations

embodied in the financial statements and the effectiveness of internal control over financial reporting. Auditing standards generally accepted in the United States of America also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

Other documents

Auditing standards generally accepted in the United States of America require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Company may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Release and indemnification

Because of the importance of oral and written management representations to an effective audit, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Company and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules, 2) timely responses to

our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$125,000, exclusive of out of pocket expenses. This estimate takes into account certain schedule preparation and assistance from company personnel. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Company for our reasonable out-of-pocket expenses and our internal charges for certain support activities. We leverage our size to achieve cost savings for our clients in all areas of expense, including those covered by these internal charges and use this system of allocation to minimize total costs.

Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Amount</u>
September 30, 2003	\$ 40,000
November 30, 2003	\$ 40,000
January 31, 2004	\$ 40,000
February 29, 2004	\$ 5,000 + billing for acquisition/disposition services and out-of-pockets

Invoices rendered are due and payable upon receipt.

Other matters

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

In the event we are requested or authorized by the Company or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer any claim against PricewaterhouseCoopers LLP arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

* * * * *

If there are any questions, please call Doug Beck at 312-298-3489. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Very truly yours,

PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Utilities, Inc.

By: 

Larry Schumacher
President

10/14/03

(Date)

**CONFIDENTIAL**

November 19, 2004

PricewaterhouseCoopers LLP
One North Wacker
Chicago IL 60606
Telephone (312) 298 2000
Facsimile (312) 298 2001

Mr. Lawrence N. Schumacher
President
Utilities, Inc.
2335 Sanders Road
Northbrook, Illinois 60062

Dear Mr. Schumacher:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Utilities, Inc. (the "Company").

Services and related report

We will audit the consolidated financial statements of the Company at December 31, 2004 and for the year then ending. Upon completion of our audit, we will provide the Company with our audit report on the financial statements referred to above. If, for any reasons caused by or relating to the affairs or management of the Company, we are unable to complete the audit, we may decline to issue a report as a result of this engagement.

Our responsibilities and limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

We will consider the Company's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. However, any significant deficiencies and material weaknesses, and other deficiencies (i.e., those deficiencies in internal control over financial reporting that are of a lesser magnitude) relating to internal control over financial reporting identified during our audit will be communicated to the Company.

**CONFIDENTIAL**

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States of America may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to the Company, as appropriate, any such matters identified during our audit.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's responsibilities

The Company's management is responsible for the financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of accounting records, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information in conformity with accounting principles generally accepted in the United States of America. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others. Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole; and (ii) notifying us of all material

**CONFIDENTIAL**

weaknesses, including other significant deficiencies, in the design or operation of the Company's internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report external financial data reliably in accordance with generally accepted accounting principles. Management also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the financial statements and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the Company's original accounting records and related information and company personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. Auditing standards generally accepted in the United States of America also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

Other documents

Auditing standards generally accepted in the United States of America require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Company may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Release and indemnification

Because of the importance of oral and written management representations to an effective audit, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating



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to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Company and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$133,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Company for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings and minimize total costs.

Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Amount</u>
December 1, 2004	\$40,000
January 1, 2005	\$40,000
February 1, 2005	\$40,000
March 1, 2005	\$13,000 + billing for acquisition/disposition services and out-of pockets

Invoices rendered are due and payable upon receipt.

**CONFIDENTIAL**

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to PwC staff providing a similar level of service. Upon request, we will be happy to provide details on the training, supervision and billing arrangements we use in connection with these professionals.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

In the event we are requested or authorized by the Company or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer any claim against PricewaterhouseCoopers LLP arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.



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* * * * *

If there are any questions, please call Doug Beck at 312-298-3489. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Utilities, Inc.

By: *L. N. Schumacher*
Mr. Lawrence N. Schumacher, President

12/14/04
(Date)

See 476200
8/3/05

PricewaterhouseCoopers LLP
One North Wacker
Chicago IL 60606
Telephone (312) 298 2000
Facsimile (312) 298 2001

August 1, 2005

Mr. Lawrence N. Schumacher, President
Utilities, Inc.
2335 Sanders Road
Northbrook, Illinois 60062

 CONFIDENTIAL

Dear Mr. Lawrence Schumacher:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Utilities, Inc. (the "Company").

Services and related report

We will audit the consolidated financial statements of the Company at December 31, 2005 and for the year then ending. Upon completion of our audit, we will provide the Company with our audit report on the financial statements referred to above. If, for any reasons caused by or relating to the affairs or management of the Company, we are unable to complete the audit, we may decline to issue a report as a result of this engagement.

Our responsibilities and limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

We will consider the Company's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting.

However, any significant deficiencies and material weaknesses, and other deficiencies (i.e., those deficiencies in internal control over financial reporting that are of a lesser magnitude) relating to internal control over financial reporting identified during our audit will be communicated to the Company.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States of America may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to the Company, as appropriate, any such matters identified during our audit.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's responsibilities

The Company's management is responsible for the financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of accounting records, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information in conformity with accounting principles generally accepted in the United States of America. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or

others. Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole; and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of the Company's internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report external financial data reliably in accordance with generally accepted accounting principles. Management also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the financial statements and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the Company's original accounting records and related information and company personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. Auditing standards generally accepted in the United States of America also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

Other documents

Auditing standards generally accepted in the United States of America require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Company may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Release and indemnification

Because of the importance of oral and written management representations to an effective audit, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Company and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$ 142,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Company for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings and minimize total costs.

Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Amount</u>
September 1, 2005	\$10,000
December 1, 2005	\$40,000
January 1, 2006	\$40,000
February 1, 2006	\$40,000
March 1, 2006	\$12,000 + billing for acquisition/disposition services and out-of-pocket expenses

If fees are less than the estimate, we will bill you the lower amount. Invoices rendered are due and payable upon receipt.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to PwC staff providing a similar level of service. Upon request, we will be happy to provide details on the training, supervision and billing arrangements we use in connection with these professionals.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

In the event we are requested or authorized by the Company or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer any claim against PricewaterhouseCoopers LLP arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

* * * * *

If there are any questions, please call Alan Felsenthal at 312-298-2228. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

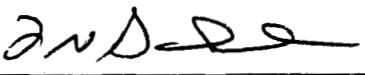
Very truly yours,

PricewaterhouseCoopers LLP

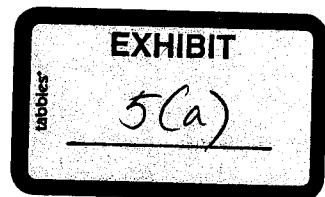
PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Utilities, Inc.

By: 
Mr. Lawrence N. Schumacher, President

8/8/05
Date



~~BB~~

2

79913
79913

MAR 29 2005



GAB Robins North America, Inc.

V17406
2215 ENTERPRISE DRIVE
SUITE 1512
WESTCHESTER, IL, 60154-5804
T : 708-409-0330
F : 708-409-0884

SERVICE INVOICE DUPLICATE

445108
UTILITIES INC.
ATTN: BRENT LAWRENCE
2335 SANDERS RD
NORTHBROOK, IL 60062

Wire Transfer Information:
Citibank Delaware
1 Penns Way
New Castle, DE. 19720
ABA routing # 031100209
Account # 3863-0067
Name: GAB Robins NA Inc.
By order of: **UTILITIES INC.**
Fax Wire Details: 973-993-3221

Invoice Number 7201328109
FLAT FEE SERVICES
Claim Number FL

Invoice Date 03/21/05
THANK YOU
Catastrophe No.

GAB File Number 55527-41818A

Insured UTILITIES INC Alafaya
067-0647

Policy Number UNKNOWN

OK 3/29/05
bf

Claimant MOHAMMED AFKHAMI

Policy Term -

067-0647-6599090

Agency & Location

Loss Zip 32762

Acc/Loss/Occur Location OVIEDO,FL

Acc/Loss/Occur Date 02/22/2005

Type of Loss/Claim GL

Assign Date 02/23/2005

Product Code 3LC

Gross Loss \$5,249.15

FINAL BILLING

Expenses
Service 722.00
Miscellaneous 29.64
Sub Total 751.64
Taxes/Overhead .00

Mail Remittance To :
GAB Robins North America, Inc.
P.O. Box 7247-7162
Philadelphia, PA 19170-7162
IRS - 13-2747054

Total Invoice \$ 751.64

ORIGINAL INVOICE
PAYMENT TERMS: NET 30 DAYS
PAYMENT IN US DOLLARS ONLY

79905
79906



MAR 29 2005

REQUEST FOR INDIVIDUAL COMPUTER CHECK

PAYABLE TO: Mohammed Afkhami VENDOR # V 88888
2120 Inverness Court INVOICE NO: 55527-41818
Oviedo, FL 32762 \$ AMOUNT: \$5,249.15

MAIL TO: Brent Lawrence Five thousand two hundred forty nine and 15/100
(AMOUNT WRITTEN OUT)

INV. DATE: 3/15/2005

PURPOSE: Insurance Disbursement CODES: 067-0647 6599090 AMOUNTS: \$5,249.15

See Brent's files for backup 2

00671-0036040-2

REQUESTED BY: Brent L. DATE NEEDED: 3/31/2005 ACCTG. DIV. APPROVAL: _____

BL
P. Owens



GAB Robins North America, Inc.

2215 Enterprise Dr.
 Ste. 1512
 Westchester, IL
 60154
 T: 708-409-0330
 F: 708-409-0884

March 21, 2005

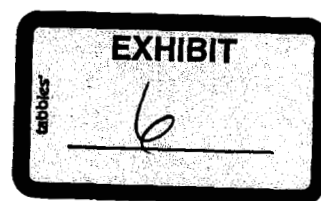
Utilities, Inc.
 2335 Sanders Rd.
 Northbrook, IL 60062
 ATTN: Brent Lawrence

Insured Utilities, Inc.
GAB File Number 55527-41818
Loss Location Oviedo, FL
Claimant's Name Mohammed Afkhami
Agency
Agency Loc.
Type of Claim Sewer backup
Date of Claim 2-22-05
Policy Term

Report : First and Final Westchester Report

Form No's	Items Covered	Insurance	
		Total	
Deductibles			
CO-INS			
Enclosures	Proof of Loss Detailed Estimate	Photograph Diagram	Statement of Insured All Assist Reports
Other Desc. (if applicable)			
Coverage Verified By	Insured's Policy	Agent's Advices	Company Advices
Estimate	\$ 5,249.15		
Cause	Elder valve had been turned off and raw sewage backed up into residence.		
Adjustment	X Per Worksheet attached	Other	
Other Desc. (if applicable)			
Subrogation	NO		
Salvage	NO		
Date Assigned	2-23-05		
Date of Contact	2-24-05		
Date of Inspection	2-25-05		
Comments	<p>According to Scotty Hawes, the Elder Valve at this residence had been turned off because the prior resident did not pay his bill. Mr. Afkhami applied for service on 2-16-05. The water was turned on, however, the customer service order to turn on the Elder Valve did not go out. The residence had damage to carpeting in a number of rooms from raw sewage. The claimant was advised to have the carpeting removed. Our ACV estimate is enclosed. No depreciation on the carpeting has been taken since it was new. The recommended settlement amount includes the bills from the plumber and Stanley Steamer. Please issue the following check: \$ 5,249.15 payable to Mohammed Afkhami 2120 Inverness Court, Oviedo, FL 32762. Your file may then be closed.</p>		

Richard F. Batiste
 Adjuster



Name	Company	W/E Date	Hrs. Worked	Amt Billed	Hrly/rate	Duties:	Invoice Number
1 Sayles, Sharnell S.	Office Team	3/3/2006	2.5	41.85	17.00	Office Assistance	11227
2 Yapp, Cynthia	Milian, Swain & Associates	2/24/2006	4.3	552.50	130.00	MFR preparation	10960
3 MacKinney, David J.	JacksonWabash	3/7/2006	8.8	290.61	33.21	MFR preparation	11224
4 Portu, Bernardo	Accountemps	3/13/2006	3.1	72.00	23.38	MFR preparation	11779
5 Santiago, Carmen M.	Office Team	3/10/2006	1.7	29.42	17.00	Data compilation	11407
6 Sayles, Sharnell S.	Office Team	3/13/2006	3.1	35.31	11.46	Office Assistance	11778
7 MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.72	32.44	MFR preparation	11780
8 Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.34	32.44	MFR preparation	11780
9 Portu, Bernardo	Accountemps	3/20/2006	2.5	58.50	23.40	MFR preparation	13168
10 Portu, Bernardo	Accountemps	3/27/2006	3.1	72.00	23.40	MFR preparation	13169
11 Swain, Deborah	Milian, Swain & Associates	3/31/2006	1.0	160.00	160.00	MFR preparation	13436
12 Yapp, Cynthia	Milian, Swain & Associates	3/31/2006	74.8	9,717.50	130.00	MFR preparation	13436
13 Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.40	32.44	MFR preparation	13112
14 MacKinney, David J.	JacksonWabash	3/19/2006	2.5	79.80	32.44	MFR preparation	13112
15 MacKinney, David J.	JacksonWabash	3/26/2006	3.1	99.92	32.44	MFR preparation	13112
16 Havro, Chou-Lian	JacksonWabash	3/26/2006	3.0	97.32	32.44	MFR preparation	13112
17 MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.44	32.44	MFR preparation	13326
18 Senior Cadd Technician	CPH Engineers, Inc.	2/26/2006	n/a	2,510.18	n/a	Service Area Mapping	14110
19 MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.02	32.44	MFR preparation	14269
20 MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.45	32.44	MFR preparation	15449
21 MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.97	32.41	MFR preparation	15449
22 Senior Cadd Technician	CPH Engineers, Inc.	3/26/2006	n/a	10,765.24	n/a	Service Area Mapping	15787
23 Seidman, Frank	Management & Regulatory Consultants, Inc.	4/24/2006	6.5	813.15	125.00	Engineering Schedules Preparation	17076
24 Rojas Rodriguez, Felix	Office Team	5/5/2006	1.0	17.00	17.00	Office Assistance	16688
25 Swain, Deborah	Milian, Swain & Associates	4/28/2006	3.8	600.00	160.00	MFR Deficiency Letters	17034
26 Yapp, Cynthia	Milian, Swain & Associates	4/28/2006	61.5	7,995.00	130.00	MFR Deficiency Letters	17034
27 Bravo, Maria	Milian, Swain & Associates	4/28/2006	4.8	617.50	130.00	MFR Deficiency Letters	17034
28 MacKinney, David J.	JacksonWabash	5/3/2006	1.8	58.02	32.44	MFR preparation	17570
29 Seidman, Frank	Management & Regulatory Consultants, Inc.	5/19/2006	5.8	718.75	125.00	U&U Analysis	18128
30 Swain, Deborah	Milian, Swain & Associates	5/26/2006	1.5	240.00	160.00	MFR Deficiency Letters	19775
31 Yapp, Cynthia	Milian, Swain & Associates	5/26/2006	21.5	2,795.00	130.00	MFR Deficiency Letters	19775
32 Swain, Deborah	Milian, Swain & Associates	6/30/2006	1.3	240.00	160.00	MFR Deficiency Letters	21523
33 Yapp, Cynthia	Milian, Swain & Associates	6/30/2006	4.8	617.50	130.00	MFR Deficiency Letters	21523
34 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/21/2006	11.1	4,408.81	275.00	2006 Rate Case Filing	21476
35 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	5/17/2006	1.7	5,027.91	275.00	2006 Rate Case Filing	18115
36 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	4/20/2006	3.8	1,171.12	275.00	2006 Rate Case Filing	18079
37 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	3/22/2006	0.4	110.75	275.00	2006 Rate Case Filing	14786
38 Portu, Bernardo	Accountemps	3/6/2006	3.1	72.00	23.40	MFR preparation	10958
39 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	11/28/2005	0.7	175.00	275.00	2006 Rate Case Filing	5680
40 Wright, Toni	Wright	5/9/2006	8.5	85.00	10.00	Surveying	16706
41 Wright, Toni	Wright	4/11/2006	7.3	72.50	10.00	Surveying	13763

ALAFAYA UTILITES, INC.
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE

ROSE, SUNDSTROM & BENTLEY, LLP

ESTIMATED \$50,000

ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
September '05	10/28/05	\$225.00	\$0.00	\$225.00
October '05	11/28/05	\$175.00	\$0.00	\$175.00
February '06	03/22/06	\$110.00	\$0.75	\$110.75
March '06	04/20/06	\$1,045.00	\$126.12	\$1,171.12
April '06	05/17/06	\$467.50	\$5,027.91*	\$5,495.41
May '06	06/21/06	\$3,052.50	\$1,356.31	\$4,408.81
June '06	07/19/06	\$1,155.00**	\$64.89	\$1,219.89**
Total		\$6,230.00	\$6,575.98	\$12,805.98
TOTAL ACTUAL BILLINGS THROUGH 06/29/06				\$12,805.98

* Includes filing fee of \$4,500.00

** Fees relating to curing deficiencies are not included in these amounts.

TOTAL UNBILLED FEES AND DISBURSEMENTS

Fees	Disbursements	Total
\$2,392.50	\$39.43	\$2,431.93

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

Description	Fees	Disbursements	Total
Respond to Staff's data requests; telephone conferences with Mr. Lubertozi and rate case consultants re same; review Staff Recommendation re interim rates; prepare corporate undertakings, tariff sheets, customer notices and synopsis; telephone conferences with OPC; review staff recommendation and conferences with client and rate case consultants re same; attend customer meeting; conference with client and OPC re same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft revised Tariffs and miscellaneous post PAA matters			
Total estimate to complete: 150 hours	\$41,250.00	\$6,000.00	\$47,250.00

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$6,230.00
Actual Disbursements	\$6,575.98
Unbilled Fees	\$2,392.50
Unbilled Disbursements	\$39.43
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$62,487.91

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. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 31628
OCTOBER 28, 2005
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

09/23/05	PREPARE TEST YEAR LETTER; INTRA-OFFICE RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.70
09/30/05	PREPARE TEST YEAR LETTER; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME.	0.20
		0.90

225.00

TOTAL STATEMENT

\$225.00

PLEASE REFER TO INVOICE # WHEN REMITTING

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. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 31856
NOVEMBER 28, 2005
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

10/04/05	PREPARE TEST YEAR LETTER; TELEPHONE CONFERENCE WITH MS. ROTH RE: PROCEDURE AND TIMING OF RATE CASE.	0.50	
10/17/05	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: TEST YEAR LETTERS AND PRO FORMA INFORMATION NEEDED TO SATISFY COMMISSION REQUIREMENTS.	0.20	
		0.70	175.00

TOTAL STATEMENT

\$175.00

PLEASE REFER TO INVOICE # WHEN REMITTING

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. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32530
MARCH 22, 2006
FILE # 30057-0112

PAGE 1

MATTER	ALAFAYA UTILITIES, INC/2005 RATE CASE		
02/23/06	COMMUNICATIONS WITH MS. SUNARDINO RE:	0.40	
	FILING FEES, ESTIMATED LEGAL EXPENSE;		
	FAX TO MS. SUNARDINO RE: SAME.	0.40	110.00
	PHOTOCOPIES	0.75	
	TOTAL COSTS ADVANCED		0.75
	TOTAL STATEMENT		\$110.75

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FE.I. # 59-2783536

UTILITIES, INC
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32607
APRIL 20, 2006
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

03/08/06	PREPARE TEST YEAR LETTER APPLICATION FOR RATE INCREASE, TARIFF SHEETS.	1.00	
03/10/06	PREPARE AFFIDAVITS OF MAILING, COMBINED NOTICE, GUARANTY AND UNDERTAKING, LETTERS TO COUNTY OFFICIAL, VARIOUS CUSTOMER NOTICES AND SYNOPSIS.	1.20	
03/13/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: TEST YEAR LETTER.	0.20	
03/14/06	PREPARE APPLICATION, TEST YEAR LETTER; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. ROTH AND MR. FLYNN RE: SAME; 2005 RATE OF RETURN ON EQUITY.	0.50	
03/15/06	PREPARE TEST YEAR LETTER; COMMUNICATIONS WITH MR. FLYNN RE: SAME; COMMUNICATIONS WITH MS. ROTH RE: CHANGES TO MISCELLANEOUS FEES.	0.40	
03/16/06	PREPARE TEST YEAR LETTER.	0.30	
03/20/06	PREPARE APPLICATION.	0.20	
		3.80	1,045.00
	FEDERAL EXPRESS	3.00	
	TELECOPIER	2.00	
	PHOTOCOPIES	120.62	
	PHOTOCOPIES	0.50	

TOTAL COSTS ADVANCED 126.12

TOTAL STATEMENT \$1,171.12

PLEASE REFER TO INVOICE # WHEN REMITTING

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
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32794
MAY 17, 2006
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

04/05/06	PREPARE TARIFF SHEETS -- INTERIM RATES AND PROPOSED FINAL RATE.	1.50	
04/21/06	LETTER TO MR. LUBERTOZZI RE: APPROVAL OF TEST YEAR BY COMMISSION, ADDITIONAL REQUIREMENTS.	0.20	
		1.70	467.50
	TELECOPIER	41.50	
	FILING FEE	4,500.00	
	PHOTOCOPIES	83.07	
	PHOTOCOPIES	209.25	
	COURIER SERVICE	160.00	
	MEAL	9.35	
	SUPPLIES	24.74	
	TOTAL COSTS ADVANCED		5,027.91
	TOTAL STATEMENT		\$5,495.41

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

59-2783536

UTILITIES, INC
10 MS. JOY ROSEN
335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32990
JUNE 21, 2006
FILE # 30057-0112

PAGE 1

ATTORNEY ALAFAYA UTILITIES, INC/2005 RATE CASE

5/04/06	PREPARE AFFIDAVIT OF MR. SCHUMACHER; LETTER TO MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI RE: CUSTOMER COMPLAINTS.	0.40
5/07/06	REVIEW AND COMMENT UPON DRAFT OF MFR'S.	0.80
5/08/06	PREPARE APPLICATION, ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.60
5/09/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.70
5/10/06	PREPARE MFR'S, APPLICATION AND ADDITIONAL ENGINEERING INFORMATION; COMMUNICATIONS WITH MR. LUBERTOZZI, MR. FLYNN AND OTHERS RE: SAME.	2.00
5/11/06	PREPARATION OF FILINGS.	1.00
5/11/06	PREPARE APPLICATION, MFR'S FOR FILING.	2.00
5/12/06	FINALIZE AND FILE APPLICATION.	1.00
5/12/06	PREPARE APPLICATION AND MFR'S FOR FILING.	1.00
5/17/06	PREPARE SYNOPSIS; COMBINED NOTICE.	1.50
5/31/06	TELEPHONE CONFERENCE WITH MR. WILLIS (PSC) AND MS. ROTH RE: EXTENSION OF TIME TO DETERMINE INTERIM RATES; COMMUNICATIONS WITH MS. ROTH AND MR. LUBERTOZZI RE: SAME.	0.10

11.10

3,052.50

LONG DISTANCE CALLS	1.00
FEDERAL EXPRESS	2.00
PHOTOCOPIES	1,063.36
PHOTOCOPIES	209.00
EXTRA CLERICAL SUPPORT	33.56

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 32990
JUNE 21, 2006
FILE # 30057-0112

PAGE 2

MISCELLANEOUS EXPENSE	9.81
SUPPLIES	37.58

TOTAL COSTS ADVANCED 1,356.31

TOTAL STATEMENT \$4,408.81

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TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. JOY ROSEN
2935 SANDERS RD
NORTHBROOK, IL 60062INVOICE # 33178
JULY 19, 2006
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

06/01/06	PREPARE MFR BOOKS RE: MAPS.	0.20
06/02/06	LETTER TO PSC RE: EXTENSION OF TIME.	0.10
06/11/06	INITIAL REVIEW OF DEFICIENCY LETTERS AND LETTER TO MS. ROTH AND CONSULTANTS CONCERNING SAME.	0.20
06/12/06	UPDATE RATE CASE SCHEDULE; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; REVIEW DEFICIENCY LETTER.	0.30
06/13/06	REVIEW DEFICIENCY LETTER; PREPARE SUMMARY.	0.60
06/14/06	REVIEW AND COMMENT UPON MR. SEIDMAN'S PROPOSED RESPONSES TO DEFICIENCIES.	0.20
06/14/06	TELEPHONE CONFERENCE WITH ATTORNEY JAEGER RE: TELEPHONE CONFERENCE TO DISCUSS REUSE ISSUES; INTRA-OFFICE CONFERENCE RE: SAME.	0.20
06/15/06	TELEPHONE CONFERENCE WITH MS. ROTH, ET AL. RE: RATE CASE DEFICIENCIES; PREPARE RESPONSES.	0.40
06/19/06	TELEPHONE CONFERENCE WITH MR. FLYNN RE: TELEPHONE CONFERENCE WITH PSC RE: REUSE; PREPARE RESPONSES TO DEFICIENCY LETTER; COMMUNICATIONS WITH MS. ROTH, ET AL. RE: SAME.	0.70
06/21/06	TELEPHONE CONFERENCE WITH MR. FLYNN RE: CONFERENCE CALL BY PSC STAFF TO DISCUSS REUSE ISSUE; INTRA-OFFICE CONFERENCE RE: SAME; TELEPHONE CONFERENCE WITH MS. ROTH RE: DEFICIENCIES.	0.30
06/22/06	TELEPHONE CONFERENCE WITH ATTORNEY REILLY RE: OPC INTERVENTION.	0.10
06/23/06	CONFERENCE WITH MR. GONGRE RE: REUSE; CONFERENCE CALL WITH PSC STAFF CONCERNING SAME.	1.60
06/23/06	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI	0.20

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33178
JULY 19, 2006
FILE # 30057-0112

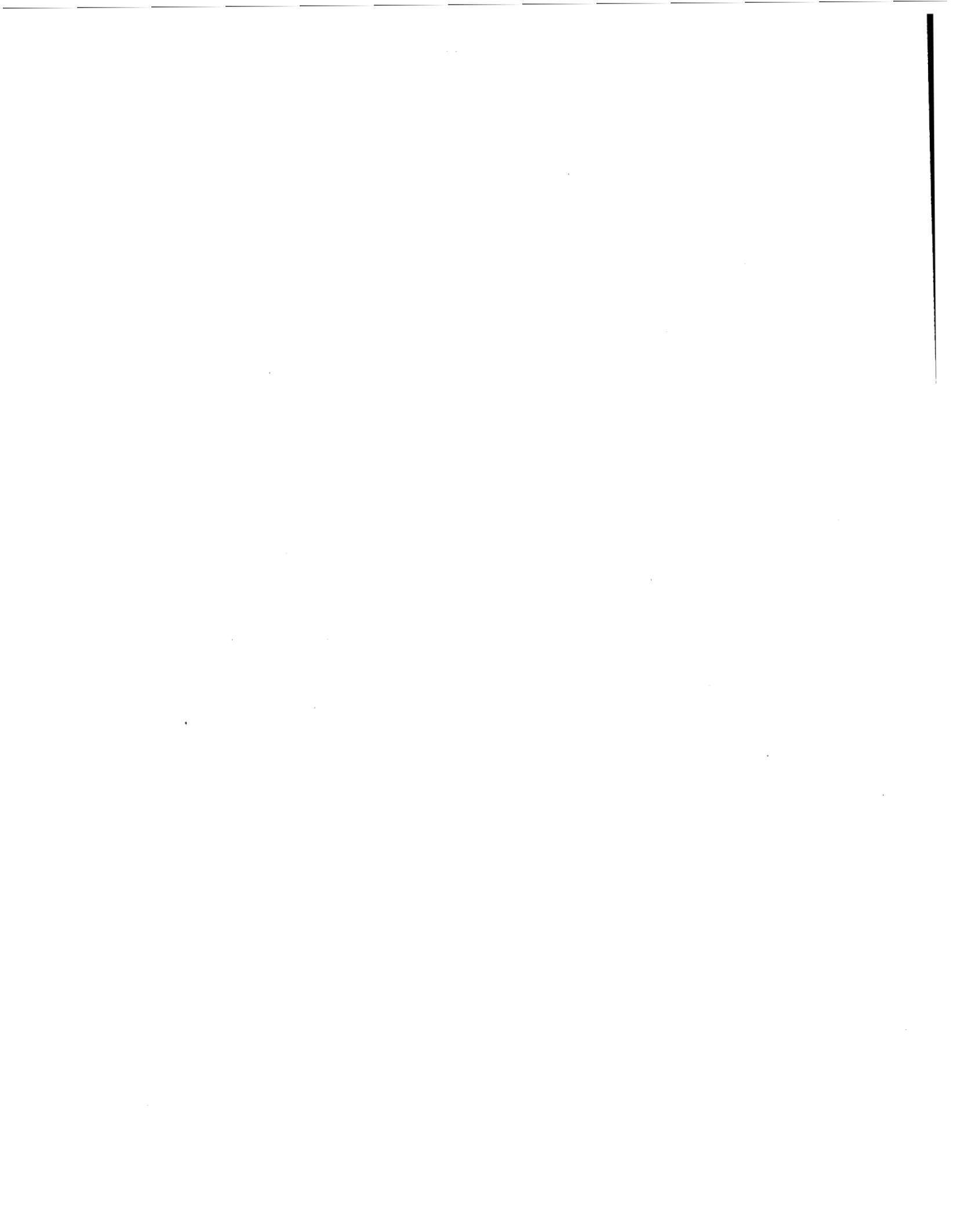
PAGE 2

	RE: PROVIDING COPIES OF UI TAX RETURNS TO STAFF AUDITORS; LETTER TO MR. LUBERTOZZI RE: OPC INTERVENTION; INTRA-OFFICE CONFERENCE RE: TAX RETURNS. TELEPHONE CONFERENCE WITH MR. FLETCHER (PSC) RE: STAFF'S DATA REQUESTS; LETTER TO MR. LUBERTOZZI RE: SAME; REVIEW DATA REQUESTS.	0.70	
06/27/06			
06/29/06	COMMUNICATIONS RE: RESPONSES TO DEFICIENCIES.	0.40	
06/30/06	TELEPHONE CONFERENCE WITH MR. GONGRE RE: INFORMATION NEEDED TO COMPLETE APPLICATION.	0.20	
		6.60	
	LONG DISTANCE CALLS	0.25	
	FEDERAL EXPRESS	32.64	
	TELECOPIER	17.50	
	PHOTOCOPIES	14.50	
	TOTAL COSTS ADVANCED		64.89
	TOTAL STATEMENT		\$1,879.89

1,155
1,815.00

1,219.89

PLEASE REFER TO INVOICE # WHEN REMITTING



Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 06/30/06
 Docket No. 060256-SU; Alafaya Utilities, Inc.

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Resond to Deficiency Letter	Expenses	Totals
Frank Seidman	Hours	15.85	0.00	1.00		16.85
Billing Rate: \$125/hr	Amount	\$1,981.25	\$0.00	\$125.00	\$19.40	\$2,125.65

PROJECTED REMAINING EXPENSE THROUGH PAA

			Assist w/ & Repond to Data Req. & New Info.	Prepare for and Attend Agenda	Exp. (est.)	Totals
Frank Seidman	Hours		20.00	4.00		20.00
Billing Rate: \$125/hr	Amount		\$2,500.00	\$500.00	\$25.00	\$3,025.00
Cumulative Total, Billed and Remaining						\$5,150.65



P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

07/11/06
20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$ 6285.17

<u>Week of:</u>			HOURS	
06/12/06	FS	CONSULTING - SANLANDO -RESPONSE TO DEFICIENCY LETTER RE F-7; CLARIFY POSITION ON CONTRIBUTIONS.	1.50	187.50
06/12/06	FS	CONSULTING - PENNBROOKE -RESPONSE TO DEFICIENCY LETTER RE F-7; CLARIFY POSITION ON BUILD OUT & LOT COUNT.	2.50	312.50
06/12/06	FS	CONSULTING - SANDALHAVEN -RESPONSE TO DEFICIENCY LETTER RE F-6; PREPARE I&I EVALUATION PER STAFF REQUEST.	1.00	125.00
06/12/06	FS	CONSULTING - TIERRA VERDE -RESPONSE TO DEFICIENCY LETTER RE F-7 AND F-10. CLARIFY POSITION; PREPARE REGRESSION ANALYSIS.	1.50	187.50
06/12/06	FS	CONSULTING - ALAFAYA -RESPONSE TO DEFICIENCY LETTER RE F-6; PREPARE I&I EVALUATION PER STAFF REQUEST.	1.00	125.00
06/12/06	FS	CONSULTING - MID-COUNTY-RESPONSE TO DEFICIENCY LETTER. EXPLAIN CALCULATION OF PROPERTY TAX ADJ. ON B-15; EXPLAIN SOURCE OF TAX ADJ. ON C-2; CLARIFY POSITION ON I&I ON F-6 AND PROVIDE I&I EVALUATION PER STAFF REQUEST; CLARIFY POSITION ON F-10.	2.00	250.00
06/15/06	FS	CONSULTING - SANDALHAVEN - CONF. CALL W/UI RE SAC APPLICATION.	0.50	62.50

7/11/06 INVOICE - CASE # 20025.10 (cont.)

06/19/06 FS	CONSULTING - TIERRA VERDE- FURTHER DISCUSSION RE LOT COUNT FOR DEFICIENCY RESPONSE.	1.00	125.00
06/26/06 FS	CONSULTING - SANLANDO- FURTHER DISCUSSION RE CONTRIBUTED MAINS FOR DEFICIENCY RESPONSE.	<u>1.00</u>	<u>125.00</u>
	FOR CURRENT SERVICES RENDERED	12.00	\$ 1500.00

EXPENSES

PAYMENTS AND CREDITS

06/12/06, PAYMENTS, as of	-	0.00
		=====
BALANCE DUE		\$ 7785.17

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.



P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@netally.com

Management & Regulatory Consultants, Inc.

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

03/22/06
20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$ 00.00

Week of:

		HOURS	
02/06/06	FS CONSULTING - CONFERENCE & PREPARATION ALL CASES; DATA REQUEST.	2.50	312.50
02/13/06	FS CONSULTING - COMMENCE DATA COLLECTION FOR U&U; COMMENCE SET UP FOR U&U SCHEDULES - ALL CASES.	23.50	2937.50
02/20/06	FS CONSULTING - PREPARE U&U - ALL CASES.	16.00	2000.00
02/20/06	FS CONSULTING - PREPARE U&U - ALL CASES.	9.00	1125.00
02/20/06	FS CONSULTING - MFR - MID-COUNTY. FOR CURRENT SERVICES RENDERED	<u>4.00</u>	<u>500.00</u>
		55.00	\$ 6875.00

EXPENSES

PAYMENTS AND CREDITS

03/22/06, PAYMENTS, as of 0.00
=====

BALANCE DUE \$ 6875.00

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.



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Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

04/24/06
20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$ 6875.00

<u>Week of:</u>		HOURS	
03/01/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	34.00	4250.00
03/06/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	28.00	3500.00
03/06/06	FS CONSULTING - MFR - MID-COUNTY.	18.00	2250.00
03/13/06	FS CONSULTING - U&U ANALYSIS - ALL CASES.	13.00	1625.00
03/13/06	FS CONSULTING - MFR - MID-COUNTY.	24.00	3000.00
03/20/06	FS CONSULTING - U&U ANALYSIS; PREPARE FOR AND ATTEND AT UIF OFFICE RE FLORIDA SYSTEMS; TRAVEL T/F ALTAMONTE.	37.00	4625.00
03/20/06	FS CONSULTING - SITE VISITS TO PENNBROOKE AND SANLANDO. TRAVEL T/F SITES.	8.00	1000.00
03/27/06	FS CONSULTING - U&U ANALYSIS - ALL CASES. FOR CURRENT SERVICES RENDERED	<u>15.00</u> 177.00	<u>1875.00</u> \$22125.00

EXPENSES

03/24/06	LODGING RE U&U	107.91
03/23/06	MEALS RE U&U	27.44
03/24/06	TALL/PENNBROOKE/ALTAMONTE/TALL @ \$0.45/MILE FOR 546 MILES.	245.70
03/24/06	TOLLS	<u>7.00</u>
		\$388.05

PAYMENTS AND CREDITS

03/24/06,	PAYMENTS, as of	0.00
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BALANCE DUE \$29388.05



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Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

05/19/06
20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$29388.05

<u>Week of:</u>		HOURS	
04/03/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	20.00	2500.00
04/03/06	FS CONSULTING - MFR - MID-COUNTY	8.00	1000.00
04/10/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	25.00	3125.00
04/10/06	FS CONSULTING - MFR - MID-COUNTY	8.00	1000.00
04/17/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	70.00	8750.00
04/17/06	FS CONSULTING - MFR - MID-COUNTY	6.00	750.00
04/24/06	FS CONSULTING - MFR - MID-COUNTY	<u>72.00</u>	<u>9000.00</u>
	FOR CURRENT SERVICES RENDERED	209.00	\$26125.00

EXPENSES

04/17/06	COPIES - PSC - SANLANDO	1.30
04/19/06	COPIES - PSC - PENNBROOKE	<u>1.25</u>
		\$ 2.55

PAYMENTS AND CREDITS

05/12/06,	PAYMENTS	-6875.00
-----------	----------	----------

BALANCE DUE \$48640.60

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.



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Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

06/21/06
20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$48640.60

Week of:		HOURS	
05/01/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	17.00	2125.00
05/01/06	FS CONSULTING - MFR - MID-COUNTY	21.00	2625.00
05/08/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	3.00	375.00
05/08/06	FS CONSULTING - MFR - MID-COUNTY	9.00	1125.00
	FOR CURRENT SERVICES RENDERED	50.00	\$ 6250.00

EXPENSES		
05/08/06	COPIES - MID-COUNTY MFR (MASTER)	16.95
05/08/06	FEDEX - MID-COUNTY	18.22
		\$ 35.17

PAYMENTS AND CREDITS		
05/25/06,	PAYMENTS	-22513.05
06/09/06,	PAYMENTS	-26127.55
		=====
	BALANCE DJE	\$ 6285.17

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.

Alafaya Utilities, Inc.
Docket No. 060256-SU

Estimate to Complete Through PAA

Respond to Staff audit report, telephone conference calls with Mr. Lubertozi, Mr. Freidman and Ms. Roth;
review Staff recommendations, review PAA Order.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Principal:			
Deborah Swain	6.0	\$ 160.00	\$ 960.00
Senior Staff Accountants:			
Cynthia Yapp	6.0	130.00	780.00
Maria Bravo	1.0	130.00	130.00
Misc. Expenses (Postage, Federal Express; Photocopying			<u>100.00</u>
Total Estimate to Complete			<u><u>\$ 1,970.00</u></u>

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26049
Invoice Date: February 28, 2006
Page 1, Billing # 1

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through February 24, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	4.25	130.00	552.50
Total Due for invoice 26049			\$552.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26093
Invoice Date: April 5, 2006
Page 1, Billing # 2

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through March 31, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	1.00	160.00	160.00
Senior Staff Accountant:			
Cynthia Yapp	74.75	130.00	9,717.50
Total Due for invoice 26093			\$9,877.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26139
Invoice Date: May 2, 2006
Page 1, Billing # 3

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through April 28, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	3.75	160.00	600.00
Senior Staff Accountant:			
Cynthia Yapp	61.50	130.00	7,995.00
Maria Bravo	4.75	130.00	617.50
Total Due for invoice 26139			\$9,212.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26177
Invoice Date: May 31, 2006
Page 1, Billing # 4

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through May 26, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	1.50	160.00	240.00
Senior Staff Accountant:			
Cynthia Yapp	21.50	130.00	2,795.00
Total Due for invoice 26177			\$3,035.00

Please make check payable to *Milian Swain & Associates, Inc.*

Time/Expenses by Project Report

Order Time By: Employee ID
 Order Expense By: Expense #
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: U02-10
 Period: 01/01/2006 — 05/26/2006

Project Name	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
02-10 Alafaya Utilities											
CY	Cynthia Yapp	FIN	007	02/17/2006	02/17/2006	N	B	2112	26049	4.25	4.25
SETUP MFR FOR ALAFAYA RATE INCREASE APPLICATION;								2156	26093		
CY	Cynthia Yapp	FIN	007	03/03/2006	03/03/2006	N	B	2156	26093	9.50	9.50
CY	Cynthia Yapp	FIN	007	03/10/2006	03/10/2006	N	B	2156	26093	19.25	19.25
RATE INCREASE APPLICATION;								2156	26093		
CY	Cynthia Yapp	FIN	007	03/17/2006	03/17/2006	N	B	2156	26093	16.00	16.00
RATE INCREASE APPLICATION;								2156	26093		
CY	Cynthia Yapp	FIN	007	03/24/2006	03/24/2006	N	B	2156	26093	9.75	9.75
RATE INCREASE APPLICATION;								2156	26093		
CY	Cynthia Yapp	FIN	007	03/31/2006	03/31/2006	N	B	2156	26093	20.25	20.25
RATE INCREASE APPLICATION;								2199	26139		
CY	Cynthia Yapp	FIN	007	04/07/2006	04/07/2006	N	B	2199	26139	8.50	8.50
RATE INCREASE APPLICATION;								2199	26139		
CY	Cynthia Yapp	FIN	007	04/14/2006	04/14/2006	N	B	2199	26139	9.00	9.00
CY	Cynthia Yapp	FIN	007	04/21/2006	04/21/2006	N	B	2199	26139	28.75	28.75
CY	Cynthia Yapp	FIN	007	04/28/2006	04/28/2006	N	B	2199	26139	15.25	15.25
RATE INCREASE APPLICATION FY 2005								2241	26177		
CY	Cynthia Yapp	FIN	007	05/05/2006	05/05/2006	N	B	2241	26177	5.00	5.00
PREPARATION FY 2005 MFR								2241	26177		
CY	Cynthia Yapp	FIN	007	05/12/2006	05/12/2006	N	B	2156	26093	16.50	16.50
PREPARATION FY 2005 MFR								2156	26093		
DS	Deborah Swain	FIN	001	03/10/2006	03/10/2006	N	B	2156	26093	0.25	0.25
Telephone conference, meetings								2156	26093		
DS	Deborah Swain	FIN	001	03/17/2006	03/17/2006	N	B	2156	26093	0.50	0.50
Telephone conference, meetings								2156	26093		
DS	Deborah Swain	FIN	001	03/24/2006	03/24/2006	N	B	2199	26139	0.25	0.25
telephone conference, review status								2199	26139		
DS	Deborah Swain	FIN	001	04/07/2006	04/07/2006	N	B	2199	26139	0.25	0.25
telephone conference, review status								2199	26139		
DS	Deborah Swain	FIN	001	04/14/2006	04/14/2006	N	B	2199	26139	0.25	0.25
telephone conference, review status											

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26217
Invoice Date: July 6, 2006
Page 1, Billing # 5

Steven M. Lubertozzi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through June 30, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	1.25	160.00	200.00
Senior Staff Accountant:			
Cynthia Yapp	4.75	130.00	617.50
Total Due for invoice 26217			\$817.50

Please make check payable to *Milian Swain & Associates, Inc.*

Time/Expenses by Project Report

Order Time By: Employee ID

Order Expense By: Expense #

Status: Ready Hold Billed Never Billed

Milian, Swain & Associates

Project: U02-10

Period: 06/01/2006 — 06/30/2006

Project	Project Name							SJ Ctrl #	SJ Inv #	
Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	Hours Worked	Billable Hours	
J02-10 Alafaya Utilities										
CY	Cynthia Yapp	FIN	007	06/16/2006	06/16/2006	N	R		1.25	1.25
<i>REVIEW DEFICIENCIES 2005 RATE INCREASE APPLICATION - CORRECTING MFR'S FOR ERRORS</i>										
CY	Cynthia Yapp	FIN	007	06/30/2006	06/30/2006	N	R		3.50	3.50
<i>REVIEW DEFICIENCIES 2005 RATE INCREASE APPLICATION - CORRECTING MFRS FOR ERRORS</i>										
								2282	26217	
DS	Deborah Swain	FIN	001	06/16/2006	06/16/2006	N	B		0.25	0.25
<i>Telephone conference UI</i>										
								2282	26217	
DS	Deborah Swain	FIN	001	06/30/2006	06/30/2006	N	B		1.00	1.00
<i>Review MFRs for deficiency correction</i>										
								Subtotal Task	6.00	6.00
								Subtotal Phase	6.00	6.00
								Total Project U02-10	6.00	6.00

018115

cat

(19)

MAY 31 2006

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

59-2783536

UTILITIES, INC
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32794
MAY 17, 2006
FILE # 30057-0112

✓ 8662

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

04/05/06	PREPARE TARIFF SHEETS -- INTERIM RATES AND PROPOSED FINAL RATE.	1.50	
04/21/06	LETTER TO MR. LUBERTOZZI RE: APPROVAL OF TEST YEAR BY COMMISSION, ADDITIONAL REQUIREMENTS.	0.20	
		1.70	467.50
	TELECOPIER	41.50	
	FILING FEE	4,500.00	
	PHOTOCOPIES	83.07	
	PHOTOCOPIES	209.25	
	COURIER SERVICE	160.00	
	MEAL	9.35	
	SUPPLIES	24.74	
	TOTAL COSTS ADVANCED		5,027.91
	TOTAL STATEMENT		5,495.41

PLEASE REFER TO INVOICE # WHEN REMITTING

067-0647-1863015

018079

cat

33

MAY 31 2006

LAW OFFICES

JOSE SUNDSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

JOY ROSEN
SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32607
APRIL 20, 2006
FILE # 30057-0112

V 8662

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

03/08/06	PREPARE TEST YEAR LETTER APPLICATION FOR RATE INCREASE, TARIFF SHEETS.	1.00	
03/10/06	PREPARE AFFIDAVITS OF MAILING, COMBINED NOTICE, GUARANTY AND UNDERTAKING, LETTERS TO COUNTY OFFICIAL, VARIOUS CUSTOMER NOTICES AND SYNOPSIS.	1.20	
03/13/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: TEST YEAR LETTER.	0.20	
03/14/06	PREPARE APPLICATION, TEST YEAR LETTER; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. ROTH AND MR. FLYNN RE: SAME; 2005 RATE OF RETURN ON EQUITY.	0.50	
03/15/06	PREPARE TEST YEAR LETTER; COMMUNICATIONS WITH MR. FLYNN RE: SAME; COMMUNICATIONS WITH MS. ROTH RE: CHANGES TO MISCELLANEOUS FEES.	0.40	
03/16/06	PREPARE TEST YEAR LETTER.	0.30	
03/20/06	PREPARE APPLICATION.	0.20	
		3.80	1,045.00
	FEDERAL EXPRESS	3.00	
	TELECOPIER	2.00	
	PHOTOCOPIES	120.62	
	PHOTOCOPIES	0.50	

067-0647 - 1863 015

TOTAL COSTS ADVANCED

126.12

TOTAL STATEMENT

\$1,171.12
2

PLEASE REFER TO INVOICE # WHEN REMITTING

014786

calc —

15

APR 24 2006

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

v 8662

INVOICE # 32530
MARCH 22, 2006
FILE # 30057-0112

PAGE 1

MATTER	ALAFAYA UTILITIES, INC/2005 RATE CASE		
02/23/06	COMMUNICATIONS WITH MS. SUNARDINO RE:	0.40	
	FILING FEES, ESTIMATED LEGAL EXPENSE;		
	FAX TO MS. SUNARDINO RE: SAME.	0.40	110.00
	PHOTOCOPIES	0.75	
	TOTAL COSTS ADVANCED		0.75
	TOTAL STATEMENT		\$110.75

PLEASE REFER TO INVOICE # WHEN REMITTING

[Signature] (2)

067-0647-1863015

28

2

010958

ENTERED
MAR 14 2006

V11460

Page: 1
 Invoice Date: 03/06/2006
 Invoice No: 15331593
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

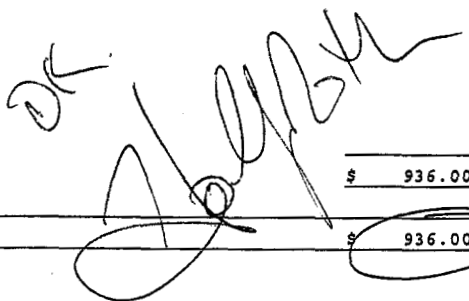
Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Holly Roth
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 Accountemps
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Portu, Bernardo	03/03/2006	Dihel, Steve	40.00	HRS REG	\$ 23.40	\$ 936.00
Subtotal for Week-Ended: 03/03/2006				40.00	HRS		\$ 936.00

*Split
 between
 all FL rate
 cases
 2006 Rule Case*

OK


Invoice Subtotal:

\$ 936.00

TOTAL AMOUNT DUE :

\$ 936.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
 (800) 776-3770

For qualified temporary accounting and finance professionals please call:
 (847) 480-7995

101-0680-1863016 = 72.00
 107-0691-1863016 = 72.00
 073-0673-1863016 = 72.00
 104-0694-1863016 = 72.00
 088-0645-1863016 = 72.00
 090-0600-1863018 = 72.00
 061-0646-1863018 = 72.00
 064-0643-1863018 = 72.00
 067-0647-1863018 = 72.00
 062-0644-1863018 = 72.00
 072-0672-1863018 = 72.00
 103-0690-1863018 = 72.00

005680

cat

30

ENTERED
JAN 16 1980

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
70 MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 31856
NOVEMBER 28, 2005
FILE # 30057-0112

V 8662

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

10/04/05	PREPARE TEST YEAR LETTER; TELEPHONE CONFERENCE WITH MS. ROTH RE: PROCEDURE AND TIMING OF RATE CASE.	0.50
10/17/05	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: TEST YEAR LETTERS AND PRO FORMA INFORMATION NEEDED TO SATISFY COMMISSION REQUIREMENTS.	0.20
		0.70

175.00

TOTAL STATEMENT

\$175.00

PLEASE REFER TO INVOICE # WHEN REMITTING

067-0647-1863015

016706

②

46153
V19192
637/APR 26 5/2
16706

ENTERED
MAY 15 2006

V19192

Name: Toni Wright
Address: 2644 Balkan Street
Apopka, FL 32703
Phone : 407-358-9727

Date: 5/9/2006
Vendor # 690/mayo
Office: Altamonte Springs

RECEIVED
MAY 08 2006

Pay Period: 5/3/06 - 5/9/06

		Hours Worked	Company
Wednesday	5/3/2006	7.00	6 hours on Mid-county
Thursday	5/4/2006	4.00	2.5 hours checking all maps/1.5 hours on Eastlake
Friday	5/5/2006	6.50	3 hours on Eastlake/ 3.5 on Alafaya
Saturday	5/6/2006	2.00	Sandalhaven
Sunday	5/7/2006	5.00	Researching and coloring Sandalhaven
Monday	5/8/2006	4.00 2	5 Alafaya - 1 hour Sandalhaven
Tuesday	5/9/2006		

a. 5hr CIF

Total Hours: ~~20.50~~ 26.50 (2)

Rate of Pay: \$10.00 per hour

Total: ~~\$285.00~~
\$265.00

Rate case
related

- 090-0600-1863015- \$ 5.00
- 064-0643-1863015- \$ 70.00
- 088-0645-1863015- \$ 70.00
- 067-0647-1863015- \$ 40.00
- 103-0690-1863015- \$ 80.00

V19192

RECEIVED
MAY 02 2006

Toni Wright
2644 Balkan Street
Apopka, FL 32703

Date: 5/2/2006

Vendor # # 037 / Apr 26 - 5/2

Phone : 407-358-9727

Office: Altamonte Springs

Pay Period: 4/26/06 - 5/2/06

		Hours Worked	Company
Vednesday	4/26/2006	6.5	4.5 hours - Forrest Lake estates 2 hours - Pennbrook
Thursday	4/27/2006	6.5	5.5 Forrest Lake estates 1 hour - miles grant
Friday	4/28/2006	5	pebble creek
Saturday	4/29/2006	7	5.5 - pebble creek 1.5 - miles grant
Sunday	4/30/2006	6	4.5 miles grant + .5 - Beluna 1 hour - Crystal Lake - Vista
Monday	5/1/2006	4.5	miles grant
Tuesday	5/2/2006	5	4.5 miles grant .5 - Alafaya

Total Hours: 40.5 0.00

Rate of Pay: \$10.00 per hour

Total: \$405.00 \$0.00

(2) ~~1~~

090-0600⁰⁶⁰⁰ - 1863015 - \$ 15.00
 067-0647 - 1863015 - \$ 45.00
 091-0640 - 1863015 - \$ 120.00
 066-0644 - 1863015 - \$ 105.00
 107-0691 - 1863015 - \$ 20.00
 106-0693 - 1863015 - \$ 100.00

INTERCOMPANY ERROR

013763

zf

ENTERED
APR 12 2000

Address: Toni Wright
2644 Balkan Street
Apopka, FL 32703
Phone: 407-358-9727

Date: 4/11/2006
Vendor # 19192
Office: Altamonte Springs

#603/Agroy

Pay Period: 4/5/06 - 4/11/06

		Hours Worked	
Wednesday	4/5/2006		
Thursday	4/6/2006		
Friday	4/7/2006	4.50	Alafaya
Saturday	4/8/2006		
Sunday	4/9/2006		
Monday	4/10/2006	5.00	Alafaya /Ravenna Park
Tuesday	4/11/2006	5.00	Ravenna Park

Total Hours: 14.50

Rate of Pay: \$10.00 per hour

2

Total: \$145.00

OK

[Signature]

090-0600-1863015- \$ 72.50
067-0647-1863015- \$ 72.50

~~38~~

011227

MAR 15 2006

V11478

Page: 1
 Invoice Date: 03/06/2006
 Invoice No: 15333579
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

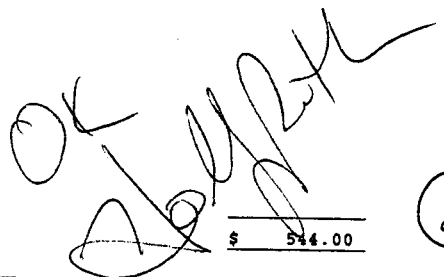
Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Holly Roth
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Sayles, Sharnell S	03/03/2006	Dihel, Steve	32.00	HRS REG	\$ 17.00	\$ 544.00
Subtotal for Week-Ended: 03/03/2006				32.00	HRS		\$ 544.00

*Split between
 all FL rate cases
 2006 Rate Case*

OK

 (2)

Invoice Subtotal:

\$ 544.00

TOTAL AMOUNT DUE :

\$ 544.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
 (800) 776-3770

For qualified administrative professionals please call:
 (847) 480-2073

101-0680-1863016 = 41.85
 107-0691-1863016 = 41.85
 073-0673-1863016 = 41.85
 104-0694-1863016 = 41.85
 088-0645-1863016 = 41.85
 090-0600-1863016 = 41.85
 061-0646-1863016 = 41.85
 064-0643-1863016 = 41.85
 067-0647-1863016 = 41.84
 062-0641-1863016 = 41.84
 072-0672-1863016 = 41.84
 103-0698-1863016 = 41.84
 106-0693-1863016 = 41.84

010960

cdk

⑥

ENTERED
MAR 14 2006

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

V15933

INVOICE

Invoice No. 26049
Invoice Date: February 28, 2006
Page 1, Billing # 1

Steven M. Lubertozzi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

Alafaya 2006 Rate Case

For Professional services rendered through February 24, 2005 in connection with
Application for Increased Rates and Charges for Alafaya Utilities

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	4.25	130.00	552.50
Total Due for invoice 26049			\$552.50

SL

2

067-0647-1863016

Please make check payable to *Milian Swain & Associates, Inc.*

[Handwritten mark]

011224

MAR 15 2006

David Mackinney

DESCRIPTION & EMPLOYEE

HOURS

RATE

AMOUNT

59549

317/06

V18955

Company

Co. #

Sub

Hours

Allocated %

Amount Allocated

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	90	600	2.75	1863016 55%	763.88
Miles Grant	91	640	0.75	1863016 2%	24.91
Lake Placid	62	641	0.75	1863016 2%	24.91
Eastlake	64	643	2.75	1863016 7%	91.33
Pebble Creek	66	644	0.5	1863016 1%	16.61
Alafaya	67	647	0.75	1863016 2%	24.91
Longwood	68	648	0.25	1863016 1%	8.30
Wedgfield	69	649	1.25	1863016 3%	41.52
Cypress Lakes	72	672	0.5	1863016 1%	16.61
Eagle Ridge	73	673	0.5	1863016 1%	16.61
Hutchinson Island	108	692	0.5	1863016 1%	16.61
Sandalhaven	103	690	1.75	1863016 4%	58.12
Bayside	104	694	0.25	1863016 1%	8.30
Labrador	106	693	0.25	1863016 1%	8.30
Pennbrooke	107	691	0.25	1863016 1%	8.30
			42	100%	1,394.92

Total \$ 1,394.92

(803) 360-4591

John R...

1394.92

PAY THIS AMOUNT →

TOTAL

- 5) Hours worked in excess of 40 hrs/wk. will be billed at time and a half unless employee is classified as exempt.
- 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
- 7) Unless specifically assigned for such purpose, the company shall not authorize, request or cause any temporary employee to operate machinery, automobiles, trucks, or other vehicles without obtaining prior consent from Jackson Wabash.
- 8) Client company shall not authorize any temporary employee to handle cash, credit cards, negotiable instruments, or other valuables without obtaining prior consent from Jackson Wabash.

HIRING POLICY:

Jackson Wabash refers applicants on the basis that all fees are paid by the employer. Unless otherwise agreed to in writing, an applicant hired in any capacity within one year from the last date of employment shall be considered a placement, and the standard fee of 35% of the applicant's first year basic salary will be due to Jackson Wabash. Employers who refer an employee to affiliated companies, associates, friends, or other entities shall be liable for the standard fee if the employee is hired.

57

011407

ENTERED
MAY 17 2000

V 11478

Page: 1
 Invoice Date: 03/13/2006
 Invoice No: 15385648
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Dimitry Neyzelman
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Santiago, Carmen M	03/10/2006	Neyzelman, Dimitry	22.50	HRS REG	\$ 17.00	\$ 382.50
Subtotal for Week-Ended: 03/10/2006				22.50	HRS		\$ 382.50

split FL rate cases 2006

OK
 DM 3/15/06

Invoice Subtotal:

\$ 382.50

TOTAL AMOUNT DUE :

\$ 382.50

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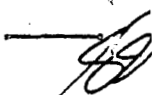
Any questions regarding this invoice please call:
 (800) 776-3770

For qualified administrative professionals please call:
 (847) 480-2073

- 101-0680-1863016= 29.42
- 107-0691-1863016= 29.42
- 073-0673-1863016= 29.42
- 104-0694-1863016= 29.42
- 088-0645-1863016= 29.42
- 090-0600-1863016= 29.42
- 061-0646-1863016= 29.42
- 064-0643-1863016= 29.42
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- 072-0672-1863016= 29.43
- 103-0690-1863016= 29.43
- 106-0693-1863016= 29.43

ENTERED
MAR 2 2008

011779



V11460

Page: 1
 Invoice Date: 03/13/2006
 Invoice No: 15382524
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labels: DUE UPON RECEIPT

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	3.08	1863016 8%	\$ = 72.00
Lake Placid	062	0641	3.08	1863016 8%	\$ = 72.00
Eastlake	064	0643	3.08	1863016 8%	\$ = 72.00
Alafaya	067	0647	3.08	1863016 8%	\$ = 72.00
Cypress Lakes	072	0672	3.08	1863016 8%	\$ = 72.00
Eagle Ridge	073	0673	3.08	1863016 8%	\$ = 72.00
Sandalhaven	103	0690	3.08	1863016 8%	\$ = 72.00
Bayside	104	0694	3.08	1863016 8%	\$ = 72.00
Labrador	106	0693	3.08	1863016 8%	\$ = 72.00
Pennbrooke	107	0691	3.08	1863016 8%	\$ = 72.00
Sanlando	101	0680	3.08	1863016 8%	\$ = 72.00
Mid-County	088	0645	3.08	1863016 8%	\$ = 72.00
Tierra Verde	061	0646	3.08	1863016 8%	\$ = 72.00
			40	100%	936.00

Invoice Subtotal: \$ 936.00

TOTAL AMOUNT DUE : \$ 936.00

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Any questions regarding this invoice please call:
(800) 776-3770

For qualified temporary accounting and finance professionals please call:
(847) 480-7995

Portu, Bernardo

011778

ENTERED
MAR 22 2000

Labor Invoice - DUE UPON RECEIPT

V11478

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	0 90	0600	3.08	1863016 8%	35.31
Lake Placid	0 62	0641	3.08	1863016 8%	35.31
Eastlake	0 64	0643	3.08	1863016 8%	35.31
Alafaya	0 67	0647	3.08	1863016 8%	35.31
Cypress Lakes	0 72	0672	3.08	1863016 8%	35.31
Eagle Ridge	0 73	0673	3.08	1863016 8%	35.31
Sandalhaven	103	0690	3.08	1863016 8%	35.31
Bayside	104	0694	3.08	1863016 8%	35.31
Labrador	106	0693	3.08	1863016 8%	35.31
Pennbrooke	107	0691	3.08	1863016 8%	35.31
Sanlando	101	0680	3.08	1863016 8%	35.30
Mid-County	0 88	0645	3.08	1863016 8%	35.30
Tierra Verde	0 61	0646	3.08	1863016 8%	35.30
			40	100%	459.00

x13

Invoice Subtotal:

\$ 459.00

TOTAL AMOUNT DUE :

\$ 459.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
(800) 776-3770

For qualified administrative professionals please call:
 (847) 480-2073

Sayles, Sharnell S.

GH.

2

011780

ENTERED
MAY 2 2 2000

DATE: 3/14/06

INVOICE NO. 59690

PAGE 1

ACCOUNT NO. 114976

TERMS: Due Upon Receipt

V 18955

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/06/06-03/12/06	DASP MacKinney, David J. COMMENT: Regular Time	34.75	32.44	1127.29

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	3.08	1863016 8%	86.72
Lake Placid	062	0641	3.08	1863016 8%	86.72
Eastlake	064	0643	3.08	1863016 8%	86.72
Alafaya	067	0647	3.08	1863016 8%	86.72
Cypress Lakes	072	0672	3.08	1863016 8%	86.72
Eagle Ridge	073	0673	3.08	1863016 8%	86.72
Sandalhaven	103	0690	3.08	1863016 8%	86.71
Bayside	104	0694	3.08	1863016 8%	86.71
Labrador	106	0693	3.08	1863016 8%	86.71
Pennbrooke	107	0691	3.08	1863016 8%	86.71
Sanlando	101	0680	3.08	1863016 8%	86.71
Mid-County	088	0645	3.08	1863016 8%	86.71
Tierre Verde	061	0646	3.08	1863016 8%	86.71
			40	100%	1,127.29

1127.29

PAY THIS AMOUNT →

TOTAL

- 5) Hours worked in excess of 40 hrs./wk. will be billed at time and a half unless employee is classified as "exempt" from overtime wage regulations.
- 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
- 7) Unless specifically assigned for such purpose, the company shall not authorize, request or cause any temporary employee to operate machinery, automobiles, trucks, or other vehicles without obtaining prior consent from Jackson Wabash.
- 8) Client company shall not authorize any temporary employee to handle cash, credit cards, negotiable instruments, or other valuables without obtaining prior consent from Jackson Wabash.

HIRING POLICY:

Jackson Wabash refers applicants on the basis that all fees are paid by the employer. Unless otherwise agreed to in writing, an applicant hired in any capacity within one year from the last date of employment shall be considered a placement, and the standard fee of 35% of the applicant's first year base salary will be due to Jackson Wabash. Employers who refer an employee to affiliated companies, associates, friends, or other entities shall be liable for the standard fee if the employee is hired.

DATE: 03/14/06

INVOICE NO: 59692

PAGE 1

ACCOUNT NO: 11196

TERMS: Due Upon Receipt

V18955

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/06/06-03/12/06	DASP Havro, Chou-Lian COMMENT: Regular Time	35.00	32.44	1135.40

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	3.08	1863016 8%	\$ = 87.34
Lake Placid	062	0641	3.08	1863016 8%	\$ 2 87.34
Eastlake	064	0643	3.08	1863016 8%	\$ 2 87.34
Alafaya	067	0647	3.08	1863016 8%	\$ 2 87.34
Cypress Lakes	072	0672	3.08	1863016 8%	\$ 2 87.34
Eagle Ridge	073	0673	3.08	1863016 8%	\$ 2 87.34
Sandalhaven	103	0690	3.08	1863016 8%	\$ = 87.34
Bayside	104	0694	3.08	1863016 8%	\$ 2 87.34
Labrador	106	0693	3.08	1863016 8%	\$ = 87.34
Pennbrooke	107	0691	3.08	1863016 8%	\$ = 87.34
Sanlando	101	0680	3.08	1863016 8%	\$ = 87.34
Mid-County	088	0645	3.08	1863016 8%	\$ = 87.34 33
Tierra Verde	061	0646	3.08	1863016 8%	\$ = 87.34 33
			40	100%	1,135.40

Total \$ 1,135.40

PAY THIS AMOUNT →

TOTAL

2
1135.40

- 5) Hours worked in excess of 40 hrs./wk. will be billed at time and a half unless employee is classified as "exempt" from overtime wage regulations.
- 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
- 7) Unless specifically assigned for such purpose, the company shall not authorize, request or cause any temporary employee to operate machinery, automobiles, trucks, or other vehicles without obtaining prior consent from Jackson Wabash.
- 8) Client company shall not authorize any temporary employee to handle cash, credit cards, negotiable instruments, or other valuables without obtaining prior consent from Jackson Wabash.

HIRING POLICY:
 Jackson Wabash refers applicants on the basis that all fees are paid by the employer. Unless otherwise agreed to in writing, an applicant hired in any capacity within one year from the last date of employment shall be considered a placement, and the standard fee of 35% of the applicant's first year base salary will be due to Jackson Wabash. Employers who refer an employee to affiliated companies, associates, friends, or other entities shall be liable for the standard fee if the employee is hired.

AS

013168

ENTERED
APR 07 2006

V... 100

(3/20/06)

#15433742

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	2.50	7.69%	\$1863016 = 58.50
Lake Placid	062	0641	2.50	7.69%	\$1863016 = 58.50
Eastlake	064	0643	2.50	7.69%	\$1863016 = 58.50
Alafaya	067	0647	2.50	7.69%	\$1863016 = 58.50
Cypress Lakes	072	0672	2.50	7.69%	\$1863016 = 58.50
Eagle Ridge	073	0673	2.50	7.69%	\$1863016 = 58.50
Sandalhaven	103	0690	2.50	7.69%	\$1863016 = 58.50
Bayside	104	0694	2.50	7.69%	\$1863016 = 58.50
Labrador	106	0693	2.50	7.69%	\$1863016 = 58.50
Pennbrooke	107	0691	2.50	7.69%	\$1863016 = 58.50
Sanlando	101	0680	2.50	7.69%	\$1863016 = 58.50
Mid-County	088	0645	2.50	7.69%	\$1863016 = 58.50
Tierre Verde	061	0646	2.50	7.69%	\$1863016 = 58.50
			32.5	100%	760.50

Total \$ 760.50

2



Page: 1
 Invoice Date: 03/20/2006
 Invoice No: 15433742
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Holly Roth
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 Accountemps
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Portu, Bernardo	03/17/2006	Dihel, Steve	40.00	HRS REG	\$ 23.40	\$ 936.00
Subtotal for Week-Ended:		03/17/2006		40.00	HRS		<u>\$ 936.00</u>

Invoice Subtotal: \$ 936.00

TOTAL AMOUNT DUE : \$ 936.00

S.D.

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
 (800) 776-3770

For qualified temporary accounting and finance professionals please call:
 (847) 480-7995

85

013169

ENTERED
APR 07 2006

V11460
 15479326
 3/27/0

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	3.08	7.69%	\$1863016 = 72.00
Lake Placid	062	0641	3.08	7.69%	\$1863016 = 72.00
Eastlake	064	0643	3.08	7.69%	\$1863016 = 72.00
Alafaya	067	0647	3.08	7.69%	\$1863016 = 72.00
Cypress Lakes	072	0672	3.08	7.69%	\$1863016 = 72.00
Eagle Ridge	073	0673	3.08	7.69%	\$1863016 = 72.00
Sandalhaven	103	0690	3.08	7.69%	\$1863016 = 72.00
Bayside	104	0694	3.08	7.69%	\$1863016 = 72.00
Labrador	106	0693	3.08	7.69%	\$1863016 = 72.00
Pennbrooke	107	0691	3.08	7.69%	\$1863016 = 72.00
Sanlando	101	0680	3.08	7.69%	\$1863016 = 72.00
Mid-County	088	0645	3.08	7.69%	\$1863016 = 72.00
Tierra Verde	061	0646	3.08	7.69%	\$1863016 = 72.00
			40	100%	936.00

Total \$ 936.00 2

Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Holly Roth
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 Accountemps
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Portu, Bernardo	03/24/2006	Dihel, Steve	32.50	HRS REG	\$ 23.40	\$ 760.50
Subtotal for Week-Ended:		03/24/2006		32.50	HRS		\$ 760.50

Invoice Subtotal: \$ 760.50

TOTAL AMOUNT DUE : **\$ 760.50**

S.D.
R

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 (800) 776-3770

For qualified temporary accounting and finance professionals please call:
 (847) 480-7995

13436

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26093
Invoice Date: April 5, 2006
Page 1, Billing # 2

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through March 31, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	1.00	160.00	160.00
Senior Staff Accountant:			
Cynthia Yapp	74.75	130.00	9,717.50
Total Due for invoice 26093			\$9,877.50

Please make check payable to *Milian Swain & Associates, Inc.*

4

(4)

013112

ENTERED
APR 06 2006

V18955

59834

3/19/06

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	2.54	7.69%	\$ 186316 = 82.35
Lake Placid	062	0641	2.54	7.69%	\$ 186316 = 82.35
Eastlake	064	0643	2.54	7.69%	\$ 186316 = 82.35
Alafaya	067	0647	2.54	7.69%	\$ 186316 = 82.35
Cypress Lakes	072	0672	2.54	7.69%	\$ 186316 = 82.35
Eagle Ridge	073	0673	2.54	7.69%	\$ 186316 = 82.35
Sandalhaven	103	0690	2.54	7.69%	\$ 186316 = 82.35
Bayside	104	0694	2.54	7.69%	\$ 186316 = 82.35
Labrador	106	0693	2.54	7.69%	\$ 186316 = 82.35
Pennbrooke	107	0691	2.54	7.69%	\$ 186316 = 82.35
Sanlando	101	0680	2.54	7.69%	\$ 186316 = 82.34
Mid-County	088	0645	2.54	7.69%	\$ 186316 = 82.34
Tierre Verde	061	0646	2.54	7.69%	\$ 186316 = 82.34
			33	100%	1,070.52

Total \$ 1,070.52

2

DATE 3/21/06

INVOICE NO 834

PAGE 1


ACCOUNT NO 111976

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/13/06-03/19/06	DASP Havro, Chou-Lian COMMENT: Regular Time	33.00	32.44	1070.52
			TOTAL	1070.52

PAY THIS AMOUNT →

TOTAL

1070.52 

Employee Timesheet

jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>CHOU-LIAN HAURO</u>
Company	<u>Utilities Inc.</u>
Work Phone	_____
Date	<u>03/17/06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	<u>03/13/06</u>	<u>8:30</u>	<u>12:00</u>	<u>12:30</u>	<u>5:00</u>	<u>8</u>	
Tuesday	<u>03/14/06</u>	<u>9:45</u>	<u>12:00</u>	<u>12:30</u>	<u>5:15</u>	<u>7</u>	<u>INTERVIEWS</u>
Wednesday	<u>03/15/06</u>	<u>1:00</u>	—	—	<u>5:00</u>	<u>4</u>	
Thursday	<u>03/16/06</u>	<u>8:45</u>	<u>12:00</u>	<u>12:30</u>	<u>3:15</u>	<u>6</u>	<u>Snow Day</u>
Friday	<u>03/17/06</u>	<u>8:30</u>	<u>12:00</u>	<u>12:30</u>	<u>5:00</u>	<u>8</u>	
Saturday							
Sunday							

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>33</u></p> <p>Overtime Hours Worked <u>0</u></p> <p>Total Hours Worked <u>33</u></p>	<p style="text-align: center;"><u>Chou-Lian Hauro</u></p> <p style="text-align: center;">Employee Signature</p> <p style="text-align: center;"><u>Steven D. Hul</u></p> <p style="text-align: center;">Supervisor Signature</p> <p style="text-align: center;"><u>Steven D. Hul / Regulatory Accountant</u></p> <p style="text-align: center;">Print Name/Title of Supervisor</p>
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NOTES:

- 1) Timesheets must be signed by the employee and an authorized representative of the client company.
- 2) Employee represents that the information on this timesheet is true and correct, and that this timesheet has been signed by an authorized representative of the client company.
- 3) Supervisor acknowledges that the hours worked per this timesheet are accurate, and that the applicable fees for such work have been earned and shall be due and payable to Jackson Wabash upon receipt of invoice.
- 4) Fees relating to the cost of collecting amounts due per this timesheet including attorney's fees, court costs, and interest at the maximum non-usurious rate shall be reimbursed by the client company.
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V18955

59832

3/21/06

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	2.46	7.69%	\$ 186316 = 79.85
Lake Placid	062	0641	2.46	7.69%	\$ 186316 = 79.85
Eastlake	064	0643	2.46	7.69%	\$ 186316 = 79.85
Alafaya	067	0647	2.46	7.69%	\$ 186316 = 79.85
Cypress Lakes	072	0672	2.46	7.69%	\$ 186316 = 79.85
Eagle Ridge	073	0673	2.46	7.69%	\$ 186316 = 79.85
Sandalhaven	103	0690	2.46	7.69%	\$ 186316 = 79.85
Bayside	104	0694	2.46	7.69%	\$ 186316 = 79.85
Labrador	106	0693	2.46	7.69%	\$ 186316 = 79.85
Pennbrooke	107	0691	2.46	7.69%	\$ 186316 = 79.85
Sanlando	101	0680	2.46	7.69%	\$ 186316 = 79.85
Mid-County	088	0645	2.46	7.69%	\$ 186316 = 79.85
Tierra Verde	061	0646	2.46	7.69%	\$ 186316 = 79.85
			32	100%	1,038.08

Total \$ 1,038.08

2

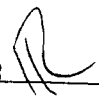
DATE 5/21/06

INVOICE NO 59832

PAGE 1

ACCOUNT NO 114996

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/13/06-03/19/06	DASP MacKinney, David J. COMMENT: Regular Time	32.00	32.44	1038.08
			TOTAL	1038.08 

PAY THIS AMOUNT →

TOTAL

1038.08

Employee Timesheet

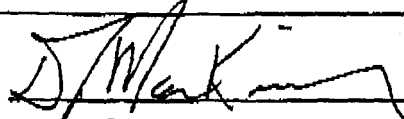
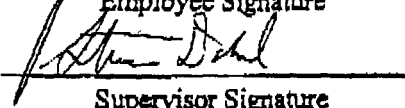
jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MACKINNEY</u>
Company	<u>UTILITIES, INC</u>
Work Phone	<u>847-498-6440</u>
Date	<u>3-17-06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	3-13	8:00AM			7:00PM	8	NO LUNCH
Tuesday	3-14	8:00AM			4:00PM	8	NO LUNCH
Wednesday	3-15	8:15AM			4:15PM	8	NO LUNCH
Thursday	3-16	-			-	-	
Friday	3-17	8:00AM			4:00PM	8	NO LUNCH
Saturday							
Sunday							

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V18955

#59964

3/28/06

Company	Co. #	Sub	Hours	Allocated %	Amount Allocated
UIF	090	0600	3.08	7.69%	\$186316 = 99.82
Lake Placid	062	0641	3.08	7.69%	\$186316 = 99.82
Eastlake	064	0643	3.08	7.69%	\$186316 = 99.82
Alafaya	067	0647	3.08	7.69%	\$186316 = 99.82
Cypress Lakes	072	0672	3.08	7.69%	\$186316 = 99.82
Eagle Ridge	073	0673	3.08	7.69%	\$186316 = 99.82
Sandalhaven	103	0690	3.08	7.69%	\$186316 = 99.82
Bayside	104	0694	3.08	7.69%	\$186316 = 99.82
Labrador	106	0693	3.08	7.69%	\$186316 = 99.82
Pennbrooke	107	0691	3.08	7.69%	\$186316 = 99.82
Sanlando	101	0680	3.08	7.69%	\$186316 = 99.82
Mid-County	088	0645	3.08	7.69%	\$186316 = 99.82
Tierra Verde	061	0646	3.08	7.69%	\$186316 = 99.82
			40	100%	1,297.60

Total \$ 1,297.60 2

DATE 3/28/06

INVOICE NO 9964

PAGE 1

ACCOUNT NO 114976

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/20/06-03/26/06	DASP MacKinney, David J. COMMENT: Regular Time	40.00	32.44	1297.60

PAY THIS AMOUNT →

TOTAL

1297.60

Employee Timesheet

jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MACKINNEY</u>
Company	<u>UTILITIES, INC.</u>
Work Phone	<u>847-498-6940</u>
Date	<u>3-24-06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	3-20	8:10AM			4:10 PM	8	NO LUNCH
Tuesday	3-21	8:00AM			4:00 PM	8	NO LUNCH
Wednesday	3-22	8:00AM			4:00 PM	8	NO LUNCH
Thursday	3-23	8:00AM			4:00 PM	8	NO LUNCH
Friday	3-24	8:30AM			4:30 PM	8	NO LUNCH
Saturday							
Sunday							

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>40</u></p> <p>Overtime Hours Worked _____</p> <p>Total Hours Worked _____</p>	<p style="text-align: center;"><i>[Signature]</i></p> <p style="text-align: center;">Employee Signature</p> <hr/> <p style="text-align: center;"><i>[Signature]</i></p> <p style="text-align: center;">Supervisor Signature</p> <hr/> <p style="text-align: center;"><u>Kristen Weeks</u></p> <p style="text-align: center;">Print Name/Title of Supervisor</p>
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PLEASE MAKE COPIES OF BLANK TIMESHEETS FOR FUTURE WEEKS

V18955

3/28/06

#59966

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	090	0600	3.00	7.69%	\$186316 = 97.32
Lake Placid	062	0641	3.00	7.69%	\$186316 = 97.32
Eastlake	064	0643	3.00	7.69%	\$186316 = 97.32
Alafaya	067	0647	3.00	7.69%	\$186316 = 97.32
Cypress Lakes	072	0672	3.00	7.69%	\$186316 = 97.32
Eagle Ridge	073	0673	3.00	7.69%	\$186316 = 97.32
Sandalhaven	103	0690	3.00	7.69%	\$186316 = 97.32
Bayside	104	0694	3.00	7.69%	\$186316 = 97.32
Labrador	106	0693	3.00	7.69%	\$186316 = 97.32
Pennbrooke	107	0691	3.00	7.69%	\$186316 = 97.32
Sanlando	101	0680	3.00	7.69%	\$186316 = 97.32
Mid-County	088	0645	3.00	7.69%	\$186316 = 97.32
Tierra Verde	061	0646	3.00	7.69%	\$186316 = 97.32
			39	100%	1,265.16

Total \$ 1,265.16

2

DATE 5/28/06

INVOICE NO 9966

PAGE 1

ACCOUNT NO 111976

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/20/06-03/24/06	DASP Havro, Chou-Lian COMMENT: Regular Time	39.00	32.44	1265.16
PAY THIS AMOUNT →			TOTAL	1265.16

Employee Timesheet

jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>CHOU-LIAN HAVRO</u>
Company	<u>Utilities, Inc.</u>
Work Phone	_____
Date	<u>03/24/06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	<u>03/20/06</u>	<u>8:30</u>	<u>12:00</u>	<u>12:30</u>	<u>5:00</u>	<u>8</u>	
Tuesday	<u>03/21</u>	<u>8:30</u>	<u>12:00</u>	<u>12:30</u>	<u>5:00</u>	<u>8</u>	
Wednesday	<u>03/22</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>8</u>	
Thursday	<u>03/23</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>8</u>	
Friday	<u>03/24</u>	<u>8:30</u>	<u>12:00</u>	<u>12:30</u>	<u>4:00</u>	<u>7</u>	<u>Last Day!</u>
Saturday							<u>Accepted a personal job</u>
Sunday							

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>39</u></p> <p>Overtime Hours Worked <u>—</u></p> <p>Total Hours Worked <u>39</u></p>	<p style="text-align: center;"><u>Chou-Lian Havro</u> Employee Signature</p> <p style="text-align: center;"><u>Dimitry Neyselman</u> Supervisor Signature</p> <p style="text-align: center;"><u>Dimitry Neyselman</u> Print Name/Title of Supervisor St. Accountant</p>
--	--	---

- NOTES:**
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PLEASE MAKE COPIES OF BLANK TIMESHEETS FOR FUTURE WEEKS

CP

013326

ENTERED
APR 10 2006

V 18955

6098

4/2/06

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	090	0600	3.00	7.69%	\$ 1863016 = 100.75
Lake Placid	062	0641	3.00	7.69%	\$ 1863016 = 100.75
Eastlake	064	0643	3.00	7.69%	\$ 1863016 = 100.75
Alafaya	067	0647	3.00	7.69%	\$ 1863016 = 100.75
Cypress Lakes	072	0672	3.00	7.69%	\$ 1863016 = 100.75
Eagle Ridge	073	0673	3.00	7.69%	\$ 1863016 = 100.75
Sandalhaven	103	0690	3.00	7.69%	\$ 1863016 = 100.75
Bayside	104	0694	3.00	7.69%	\$ 1863016 = 100.75
Labrador	106	0693	3.00	7.69%	\$ 1863016 = 100.75
Pennbrooke	107	0691	3.00	7.69%	\$ 1863016 = 100.75
Sanlando	101	0680	3.00	7.69%	\$ 1863016 = 100.75
Mid-County	088	0645	3.00	7.69%	\$ 1863016 = 100.76
Tierra Verde	061	0646	3.00	7.69%	\$ 1863016 = 100.76
			39	100%	1,309.77

Total \$ 1,309.77

2

2706

INVOICE NO. 098

PAGE 1

ACCOUNT NO. 6

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/27/06-04/02/06	DASP MacKinney, David J. COMMENT: Overtime	.25	48.66	12.17 OT
03/27/06-04/02/06	DASP MacKinney, David J. COMMENT: Regular Time	40.00	32.44	1297.60

OK to pay
S.D.
 1309.77

PAY THIS AMOUNT →

TOTAL

Employee Timesheet

jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name DAVID S. MCKINNEY
Company UTILITIES INC.
Work Phone 847-498-6440
Date 3-31-06

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	3-27	8:00AM					
Tuesday	3-28	8:15AM			4:00AM	8	NO LUNCH
Wednesday	3-29	8:00AM			3:45PM	7 1/2	NO LUNCH
Thursday	3-30	8:00AM			11:30AM	8 1/2	NO LUNCH
Friday	3-31	8:00AM			4:15PM	8 1/4	NO LUNCH
Saturday					4:00PM	8	NO LUNCH
Sunday							

Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.

Mail Check

Direct Deposit

Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)

Regular Hours Worked 40

Overtime Hours Worked 1/4

Total Hours Worked 40 1/4

[Signature]
Employee Signature

[Signature]
Supervisor Signature

Steven Dibel / Regulatory Accountant
Print Name/Title of Supervisor

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PLEASE MAKE COPIES OF BLANK TIMESHEETS FOR FUTURE WEEKS

014110

(3)

ENTERED
APR 18 2006

Invoice

RECEIVED



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

APR 08 2006

UTILITIES, INC.

March 24, 2006

Project No: #U0722/47450

Invoice No: 47450

Patrick Flynn
Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

V13098

Miscellaneous Service Area Mapping
Professional Services through February 26, 2006

Professional Personnel

	Hours	Rate	Amount
Senior CADD Technician	26.00	75.00	1,950.00
Administrative	8.50	65.00	552.50
	34.50		2,502.50
Total Labor			2,502.50

Unit Billing

Blueprints 24X36			7.68
Total Units			7.68

Total this Invoice **\$2,510.18** *Sub 410*

Services provided during this period include:
Alafaya Mapping update

- RATE CASE DATA

2

B

8

CPH Engineers, Inc.

[Signature]

067-0647-1863016

BB

014269

ENTERED
APR 19 2006

V18955

#60242

4/9/06

101-0680-1863016=96.07
107-0691-1863016=96.07
073-0673-1863016=96.07
104-0694-1863016=96.07
088-0645-1863016=96.07
090-0600-1863016=96.07
061-0646-1863016=96.07
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067-0647-1863016=96.07
062-0641-1863016=96.07
072-0672-1863016=96.08
103-0690-1863016=96.08
106-0693-1863016=96.08

2

\$1,248.94

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	90	600	2.96	7.69%	\$ 96.07
Lake Placid	62	641	2.96	7.69%	\$ 96.07
Eastlake	64	643	2.96	7.69%	\$ 96.07
Alafaya	67	647	2.96	7.69%	\$ 96.07
Cypress Lakes	72	672	2.96	7.69%	\$ 96.07
Eagle Ridge	73	673	2.96	7.69%	\$ 96.07
Sandalhaven	103	690	2.96	7.69%	\$ 96.07
Bayside	104	694	2.96	7.69%	\$ 96.07
Labrador	106	693	2.96	7.69%	\$ 96.07
Pennbrooke	107	691	2.96	7.69%	\$ 96.07
Sanlando	101	680	2.96	7.69%	\$ 96.07
Mid-County	88	645	2.96	7.69%	\$ 96.07
Tierra Verde	61	646	2.96	7.69%	\$ 96.07
			38.5	100%	1,248.94

Total	\$ 1,248.94
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56

INVOICE NO.

60242
A 60242

PAGE

1

ACCOUNT NO. 6

TERMS: Due Upon Receipt

V18955

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
04/03/06-04/09/06	DASP MacKinney, David J. COMMENT: Regular Time	38.50	32.44	1248.94
			ok to pay	1248.94 (2)

PAY THIS AMOUNT →

TOTAL

- 2) Hours worked in excess of 40 hrs/wk. will be billed at time and a half unless employee is classified as "exempt" from overtime wage regulations.
- 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
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Employee Timesheet

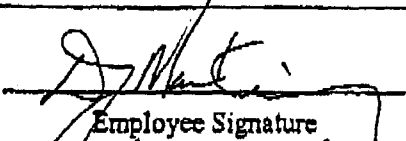
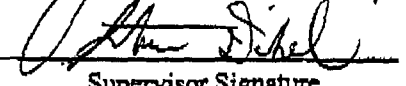
jacksonwabash

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J Mac KINNEY</u>
Company	<u>UTILITIES, INC</u>
Work Phone	<u>847-498-6440</u>
Date	<u>4-7-06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	4-3	8:15AM			2:30PM	6 1/4	NO LUNCH
Tuesday	4-4	8:00AM			7:00PM	8	NO LUNCH
Wednesday	4-5	8:15AM			9:15PM	8	NO LUNCH
Thursday	4-6	8:15AM			7:30	8 1/4	NO LUNCH
Friday	4-7	8:20PM			4:20	8	NO LUNCH
Saturday							
Sunday							

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~~25~~

2

015449

ENTERED
MAY 02 2006

V18955

~~1176~~
#6396

4/16/06

1 Sanlando	101-0680-1863016= 90.45
2 Pennbrooke	107-0691-1863016= 90.46
3 Eagle Ridge	073-0673-1863016= 90.46
4 Bayside	104-0694-1863016= 90.46
5 Mid County	088-0645-1863016= 90.45
6 UIF	090-0600-1863016= 90.46
7 Tierre Verde	061-0646-1863016= 90.45
8 Eastlake	064-0643-1863016= 90.46
9 Alafaya	067-0647-1863016= 90.46
10 Lake Placid	062-0641-1863016= 90.46
11 Cypress Lakes	072-0672-1863016= 90.46
12 Sandalhaven	103-0690-1863016= 90.46
13 Labrador	106-0693-1863016= 90.46

2

\$1,175.95

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	90	600	2.79	7.69%	90.46
Lake Placid	62	641	2.79	7.69%	90.46
Eastlake	64	643	2.79	7.69%	90.46
Alafaya	67	647	2.79	7.69%	90.46
Cypress Lakes	72	672	2.79	7.69%	90.46
Eagle Ridge	73	673	2.79	7.69%	90.46
Sandalhaven	103	690	2.79	7.69%	90.46
Bayside	104	694	2.79	7.69%	90.46
Labrador	106	693	2.79	7.69%	90.46
Pennbrooke	107	691	2.79	7.69%	90.46
Sanlando	101	680	2.79	7.69%	90.45
Mid-County	88	645	2.79	7.69%	90.45
Tierra Verde	61	646	2.79	7.69%	90.45
			<u>36.25</u>	<u>100%</u>	<u>1,175.95</u>

Total	\$ 1,175.95
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DATE 04/10/06

INVOICE NO. 00000000

PAGE 1

ACCOUNT NO. 00000000

TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
04/10/06-04/16/06	DASP MacKinney, David J. COMMENT:Regular Time	36.25	32.44	1175.95
PAY THIS AMOUNT →			TOTAL	1175.95

Employee Timesheet

jackson

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MCKINNEY</u>
Company	<u>UTILITIES INC.</u>
Work Phone	<u>847-498-6440</u>
Date	<u>4-14-06</u>

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	4-10	8:15 AM			2:45 PM	6 1/2	NO LUNCH
Tuesday	4-11	8:15 AM			4:15 PM	8	NO LUNCH
Wednesday	4-12	8:00 AM			4:00 PM	8	NO LUNCH
Thursday	4-13	8:15 AM			4:30 PM	8 1/4	NO LUNCH
Friday	4-14	8:00 AM			1:30 PM	5 1/2	NO LUNCH
Saturday							
Sunday							

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101-0680-1863016=82.97
107-0691-1863016=82.97
073-0673-1863016=82.97
104-0694-1863016=82.97
088-0645-1863016=82.98
090-0600-1863016=82.97
061-0646-1863016=82.98
064-0643-1863016=82.97
067-0647-1863016=82.97
062-0641-1863016=82.97
072-0672-1863016=82.97
103-0690-1863016=82.97
106-0693-1863016=82.97

\$1,078.63

✓18955

#~~7772767~~
#60525

4/23/06

2

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	90	600	2.56	7.69%	\$ 82.97
Lake Placid	62	641	2.56	7.69%	\$ 82.97
Eastlake	64	643	2.56	7.69%	\$ 82.97
Alafaya	67	647	2.56	7.69%	\$ 82.97
Cypress Lakes	72	672	2.56	7.69%	\$ 82.97
Eagle Ridge	73	673	2.56	7.69%	\$ 82.97
Sandalhaven	103	690	2.56	7.69%	\$ 82.97
Bayside	104	694	2.56	7.69%	\$ 82.97
Labrador	106	693	2.56	7.69%	\$ 82.97
Pennbrooke	107	691	2.56	7.69%	\$ 82.97
Sanlando	101	680	2.56	7.69%	\$ 82.97
Mid-County	88	645	2.56	7.69%	\$ 82.98
Tierra Verde	61	646	2.56	7.69%	\$ 82.98
			33.25	100%	1,078.63

Total	\$ 1,078.63
--------------	--------------------

DATE: 4/23/06 INVOICE NO.: 70525 PAGE: 1 ACCOUNT NO.: 4966 TERMS: Due upon receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
04/17/06-04/23/06	DASP MacKinney, David J. COMMENT: Regular Time	33.25	32.44	1078.63
PAY THIS AMOUNT →			TOTAL	1078.63

G.D.

Employee Timesheet

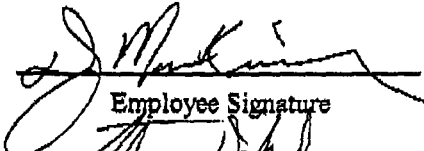
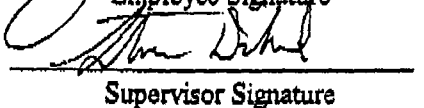
jackson

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MACKINNA</u>
Company	<u>UTILITIES INC.</u>
Work Phone	<u>847-498-6440</u>
Date	_____

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	4-17	8:00 AM				—	
Tuesday	4-18	8:00 AM			4:00 PM	8	NO LUNCH
Wednesday	4-19	8:00 AM			4:00 PM	8	NO LUNCH
Thursday	4-20	8:15 AM			4:15 PM	8	NO LUNCH
Friday	4-21	7:20 AM			4:15 PM	9 1/4	NO LUNCH
Saturday							
Sunday							

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>33 1/4</u></p> <p>Overtime Hours Worked _____</p> <p>Total Hours Worked _____</p>	<p> Employee Signature</p> <p> Supervisor Signature</p> <p><u>Steven Dibel / Regulatory Accountant</u> Print Name/Title of Supervisor</p>
--	---	--

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 - 2) Employee represents that the information on this timesheet is true and correct, and that this timesheet has been signed by an authorized representative of the client company.
 - 3) Supervisor acknowledges that the hours worked per this timesheet are accurate, and that the applicable fees for such work have been earned and shall be due and payable to Jackson Wabash upon receipt of invoice.
 - 4) Fees relating to the cost of collecting amounts due per this timesheet including attorney's fees, court costs, and interest at the maximum non-usurious rate shall be reimbursed by the client company.
 - 5) Hours worked in excess of 40 hrs./wk. will be billed at time and a half unless employee is classified as "exempt" from overtime wage regulations.
 - 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
 - 7) Unless specifically assigned for such purpose, the company shall not authorize, request or cause any temporary employee to operate machinery, automobiles, trucks, or other vehicles without obtaining prior consent from Jackson Wabash.
 - 8) Client company shall not authorize any temporary employee to handle cash, credit cards, negotiable instruments, or other valuables without obtaining prior consent from Jackson Wabash.

HIRING POLICY:
Jackson Wabash refers applicants on the basis that all fees are paid by the employer. Unless otherwise agreed to in writing, an applicant hired in any capacity within one year from the last date of employment shall be considered a placement, and the standard fee of 35% of the applicant's first year base salary will be due to Jackson Wabash. Employers who refer an employee to affiliated companies, associates, friends, or other entities shall be liable for the standard fee if the employee is hired.

015787

1
③

ENTERED
MAY 6 8 2005

Invoice

RECEIVED

APR 26 2006



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

UTILITIES, INC.

April 19, 2006

Project No: #U0722/48033

Invoice No: 48033

V13098

Patrick Flynn
Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

LUSI - updating of systems maps
Alafaya - related to rate case

Miscellaneous Service Area Mapping
Professional Services through March 26, 2006

Professional Personnel

	Hours	Rate	Amount
Senior CADD Technician	65.50	75.00	4,912.50
Senior Design Engineer	20.00	100.00	2,000.00
Senior Design Technician	8.50	95.00	807.50
CADD Operator	31.50	60.00	1,890.00
Administrative	47.50	65.00	3,087.50
Total Labor	173.00		12,697.50

12,697.50

Unit Billing

* 089- 0660 ⁰⁶⁶⁷ -3315043 - \$2,000.00		
Blueprints 11X17 067-0647-1863016 - \$10,765.24	6.30	
Blueprints 24X36	61.44	
Total Units	67.74	67.74

2

Total this Invoice

\$12,765.24

Outstanding Invoices

Number	Date	Balance
47450	03/24/06	2,510.18
Total		2,510.18

Total Now Due

\$15,275.42

Services provided during this period include:
\$2,000 LUSI Mapping Revisions; \$10,765.24 Alafaya Mapping Revisions

CPH Engineers, Inc.

017076

cdk

ENTERED

MAY 17 2006



P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0673
 e-mail: frankden@nettally.com

SL ✓
 To: CK

v 7002

Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

04/24/06
 20025.10

APR 06

CONSULTING - MID-COUNTY - MFR TY 2005
 UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$ 6875.00

<u>Week of:</u>		HOURS	
03/01/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	34.00	4250.00
03/06/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	28.00	3500.00
03/06/06	FS CONSULTING - MFR - MID-COUNTY.	18.00	2250.00
03/13/06	FS CONSULTING - U&U ANALYSIS - ALL CASES.	13.00	1625.00
03/13/06	FS CONSULTING - MFR - MID-COUNTY.	24.00	3000.00
03/20/06	FS CONSULTING - U&U ANALYSIS; PREPARE FOR AND ATTEND AT UIF OFFICE RE FLORIDA SYSTEMS; TRAVEL T/F ALTAMONTE.	37.00	4625.00
03/20/06	FS CONSULTING - SITE VISITS TO PENNBROOKE AND SANLANDO. TRAVEL T/F SITES.	8.00	1000.00
03/27/06	FS CONSULTING - U&U ANALYSIS - ALL CASES. FOR CURRENT SERVICES RENDERED	<u>15.00</u> 177.00	<u>1875.00</u> \$22125.00

EXPENSES

03/24/06	LODGING RE U&U	107.91
03/23/06	MEALS RE U&U	27.44
03/24/06	TALL/PENNBROOKE/ALTAMONTE/TALL @ \$0.45/MILE FOR 546 MILES.	245.70
03/24/06	TOLLS	<u>7.00</u>
		\$388.05

PAYMENTS AND CREDITS
 03/24/06, PAYMENTS, as of 0.00
 =====
 BALANCE DUE \$29388.05

See page 2 for coding

\$ 22,513.05

2

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.

088 - 0645 - 1863016	—	6,063.15
064 - 0643 - 1863016	—	813.15
090 - 0600 - 1863016	—	7,318.40
061 - 0646 - 1863016	—	813.15
067 - 0647 - 1863016	—	813.15
104 - 0694 - 1863016	—	813.15
106 - 0693 - 1863016	—	813.15
103 - 0690 - 1863016	—	813.15
101 - 0680 - 1863016	—	1,313.15
107 - 0691 - 1863016	—	1,313.15
105 - 0695 - 1863016	—	813.15
072 - 0672 - 1863016	—	813.15

- Mid County
- Eastlake
- UIF
- Tierra Verde
- Alefafe
- Boyside
- Labrador
- Sandalhaven
- Sanlando
- Pennbrooke
- Southgate
- Cypress lakes
- ~~Southgate~~

total bill = 22,513.05

Mid - county = 5,250

Pennbrooke = 500

total to allocate =

16,263.05

50 - 813.15 / 1.1

~~8~~

017570

ENTERED
MAY 24 2006

(517106)

114976

V18955

101-0680-1863016= 58.01
107-0691-1863016= 58.02
073-0673-1863016= 58.02
104-0694-1863016= 58.02
088-0645-1863016= 58.01
090-0600-1863016= 58.02
061-0646-1863016= 58.01
064-0643-1863016= 58.02
067-0647-1863016= 58.02
062-0641-1863016= 58.02
072-0672-1863016= 58.02
103-0690-1863016= 58.02
106-0693-1863016= 58.02

754.23

2

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	90	600	1.79	7.69%	58.02
Lake Placid	62	641	1.79	7.69%	58.02
Eastlake	64	643	1.79	7.69%	58.02
Alafaya	67	647	1.79	7.69%	58.02
Cypress Lakes	72	672	1.79	7.69%	58.02
Eagle Ridge	73	673	1.79	7.69%	58.02
Sandalhaven	103	690	1.79	7.69%	58.02
Bayside	104	694	1.79	7.69%	58.02
Labrador	106	693	1.79	7.69%	58.02
Pennbrooke	107	691	1.79	7.69%	58.02
Sanlando	101	680	1.79	7.69%	58.01
Mid-County	88	645	1.79	7.69%	58.01
Tierre Verde	61	646	1.79	7.69%	58.01
			23.25	100%	754.23

Total	\$ 754.23
--------------	------------------

DESCRIPTION & EMPLOYEE

HOURS

RATE

AMOUNT

706-05/03/06

DASP

MacKinney, David J.

23.25

32.44

754.23

COMMENT:Regular Time

PAY THIS AMOUNT →

TOTAL

754.23

- 4) Fees relating to the cost of collecting amounts due per this timesheet including attorney's fees, court costs, and interest at the maximum non-usurious rate shall be reimbursed by the client company.
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Employee Timesheet

jackson

200 South Michigan Avenue, Suite 1220
Chicago, IL 60604 (312) 583-0510

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MACKINLEY</u>
Company	<u>UTILITIES, INC.</u>
Work Phone	<u>847-498-6440</u>
Date	_____

DAY	DATE	START TIME	LUNCH		END TIME	DAILY HOURS	REMARKS
			OUT	IN			
Monday	5-1	8:15AM			4:15PM	8	NO LUNCH
Tuesday	5-2	8:15AM			3:00PM	7 1/4	NO LUNCH
Wednesday	5-3	8:15AM			4:15PM	8	NO LUNCH
Thursday	5-4						
Friday	5-5						
Saturday							
Sunday							

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>23 1/4</u></p> <p>Overtime Hours Worked _____</p> <p>Total Hours Worked <u>23 1/4</u></p>	<p style="text-align: center;"></p> <p style="text-align: center;">Employee Signature</p> <p style="text-align: center;"></p> <p style="text-align: center;">Supervisor Signature</p> <p style="text-align: center;"><u>Steven Dihel</u></p> <p style="text-align: center;">Print Name/Title of Supervisor</p>
--	---	--

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~~Handwritten mark~~

U16688

ENTERED
MAY 15 2006

V11478

5/8/06

15790710

101-0680-1863016 \$17.00

107-0691-1863016 \$8.50

073-0673-1863016 \$8.50

~~104-0694-1863016~~

088-0645-1863016 \$17.00

090-0600-1863016 \$102.00

061-0646-1863016 \$17.00

064-0643-1863016 \$17.00

067-0647-1863016 \$17.00

062-0641-1863016 \$17.00

072-0672-1863016 \$17.00

103-0690-1863016 \$17.00

106-0693-1863016 \$17.00

035-0110-1863015 \$136.00

034-0120-1863015 \$136.00

\$544.00

2

Page: 1
 Invoice Date: 05/08/2006
 Invoice No: 15790710
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

PERSONAL & CONFIDENTIAL
 Dimitry Neyzelman
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Rojas Rodriguez, Felix A	05/05/2006	Neyzelman, Dimitry	32.00	HRS REG	\$ 17.00	\$ 544.00
Subtotal for Week-Ended:		05/05/2006		32.00	HRS		\$ 544.00

Invoice Subtotal:

\$ 544.00 *ok*
DN

TOTAL AMOUNT DUE : \$ 544.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
 (800) 776-3770

For qualified administrative professionals please call:
 (847) 480-2073

017034

cek

④

ENTERED

MAY 16 2006

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

V15933


INVOICE

Invoice No. 26139
Invoice Date: May 2, 2006
Page 1, Billing # 3

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through April 28, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities**

	Hours	Rate	Amount
Principal			
Deborah Swain	3.75	160.00	600.00
Senior Staff Accountant:			
Cynthia Yapp	61.50	130.00	7,995.00
Maria Bravo	4.75	130.00	617.50
Total Due for invoice 26139			\$9,212.50

 (2)

067-0647-1863016

Please make check payable to *Milian Swain & Associates, Inc.*

018128

cek

MAY 31 2006



P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0673
 e-mail: frankden@nettally.com

v 7002

Management & Regulatory Consultants, Inc.

MS. JOY ROSEN
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

MAY06

05/19/06
 20025.10

CONSULTING - MID-COUNTY - MFR TY 2005
 UI & UIF TY 2005 CASES - U&U

PREVIOUS BALANCE \$29388.05

Week of:		HOURS	
04/03/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	20.00	2500.00
04/03/06	FS CONSULTING - MFR - MID-COUNTY	8.00	1000.00
04/10/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	25.00	3125.00
04/10/06	FS CONSULTING - MFR - MID-COUNTY	8.00	1000.00
04/17/06	FS CONSULTING - U & U ANALYSIS - ALL CASES.	70.00	8750.00
04/17/06	FS CONSULTING - MFR - MID-COUNTY	6.00	750.00
04/24/06	FS CONSULTING - MFR - MID-COUNTY	72.00	9000.00
	FOR CURRENT SERVICES RENDERED	209.00	\$26125.00

EXPENSES

04/17/06	COPIES - PSC - SANLANDO	1.30
04/19/06	COPIES - PSC - PENNBROOKE	1.25
		\$ 2.55

PAYMENTS AND CREDITS

05/12/06, PAYMENTS -6875.00

BALANCE DUE \$48640.60

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.

\$ 26,127.55

all = 14,375.00 x 5% = 718.75

coding on 19.2

2

NOTE: There are 12 UI cases and 17 UIF systems requiring U&U analysis. When I designate that work is done for all systems, you can allocate 5% of the cost to each UI case and the remaining 40% to UIF. When I designate work is done for all UIF cases only, you can allocate 25% to each of the five (5) county MFRs.

088 - 0645 - 1863016	—	12,468.75
064 - 0643 - 1863016	—	718.75
090 - 0600 - 1863016	—	61,468.75
061 - 0646 - 1863016	—	718.75
067 - 0647 - 1863016	—	718.75
104 - 0694 - 1863016	—	718.75
106 - 0693 - 1863016	—	718.75
103 - 0690 - 1863016	—	718.75
101 - 0680 - 1863016	—	720.05
107 - 0691 - 1863016	—	720.00
105 - 0695 - 1863016	—	718.75
072 - 0672 - 1863016	—	718.75

Mrd County

Eastlake

UIF

Tierra Verde

Alefaya

Boyside

Lebrador

Sandalhaven

Sanlando

Pembroke

Southgate

Cypress lakes

~~Southgate~~

019775

ced

4

ENTERED
JUN 20 2006

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

✓15933

INVOICE

Invoice No. 26177
Invoice Date May 31, 2006
Page 1, Billing # 4

Steven M. Lubertozzi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through May 26, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities

	Hours	Rate	Amount
Principal			
Deborah Swain	1.50	160.00	240.00
Senior Staff Accountant:			
Cynthia Yapp	21.50	130.00	2,795.00
Total Due for invoice 26177			\$3,035.00

[Handwritten signature]
2

067-0647-1863016

Please make check payable to *Milian Swain & Associates, Inc.*

8

4

021523

JUL 11 2006

V15933

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 26217
Invoice Date July 6, 2006
Page 1, Billing # 5

067-0647-1863016

Steven M. Lubertozi
Director of Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through June 30, 2006 in connection with
Application for Increased Rates and Charges for Alafaya Utilities

	Hours	Rate	Amount
Principal			
Deborah Swain	1.25	160.00	200.00
Senior Staff Accountant:			
Cynthia Yapp	4.75	130.00	617.50
Total Due for invoice 26217			817.50

2

817.50

Please make check payable to Milian Swain & Associates, Inc.

Time/Expenses by Project Report

Order Time By: Employee ID

Milian, Swain & Associates

Page 1

Order Expense By: Expense #

Project: U02-10

Status: Ready Hold Billed Never Billed

Period: 06/01/2006 — 06/30/2006

Project	Project Name	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours	
U02-10 Alafaya Utilities													
CY		Cynthia Yapp	FIN	007	06/16/2006	06/16/2006	N	R			1.25	1.25	
	<i>REVIEW DIFFICIENCIES 2005 RATE INCREASE APPLICATION</i>												
CY		Cynthia Yapp	FIN	007	06/30/2006	06/30/2006	N	R			3.50	3.50	
	<i>REVIEW DIFFICIENCIES 2005 RATE INCREASE APPLICATION</i>												
DS		Deborah Swain	FIN	001	06/16/2006	06/16/2006	N	R			0.25	0.25	
	<i>Telephone conference Uf</i>												
DS		Deborah Swain	FIN	001	06/30/2006	06/30/2006	N	R			1.00	1.00	
	<i>Review MFRs for deficiency correction</i>												
											Subtotal Task	6.00	6.00
											Subtotal Phase	6.00	6.00
											Total Project U02-10	6.00	6.00

Handwritten initials and a circled number 12.

Horizontal line

021476

JUL 1 1 2006

)

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555

V08662

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32990
JUNE 21, 2006
FILE # 30057-0112

PAGE 1

067-0647-1863015

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

05/04/06	PREPARE AFFIDAVIT OF MR. SCHUMACHER; LETTER TO MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI RE: CUSTOMER COMPLAINTS.	0.40	
05/07/06	REVIEW AND COMMENT UPON DRAFT OF MFR'S.	0.80	
05/08/06	PREPARE APPLICATION, ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.60	
05/09/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.70	
05/10/06	PREPARE MFR'S, APPLICATION AND ADDITIONAL ENGINEERING INFORMATION; COMMUNICATIONS WITH MR. LUBERTOZZI, MR. FLYNN AND OTHERS RE: SAME.	2.00	
05/11/06	PREPARATION OF FILINGS.	1.00	
05/11/06	PREPARE APPLICATION, MFR'S FOR FILING.	2.00	
05/12/06	FINALIZE AND FILE APPLICATION.	1.00	
05/12/06	PREPARE APPLICATION AND MFR'S FOR FILING.	1.00	
05/17/06	PREPARE SYNOPSIS; COMBINED NOTICE.	1.50	
05/31/06	TELEPHONE CONFERENCE WITH MR. WILLIS (PSC) AND MS. ROTH RE: EXTENSION OF TIME TO DETERMINE INTERIM RATES; COMMUNICATIONS WITH MS. ROTH AND MR. LUBERTOZZI RE: SAME.	0.10	
		11.10	
			3,052.50
	LONG DISTANCE CALLS	1.00	
	FEDERAL EXPRESS	2.00	
	PHOTOCOPIES	1,063.36	
	PHOTOCOPIES	209.00	
	EXTRA CLERICAL SUPPORT	33.56	

\$ 4,408.81

2

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

INVOICE # 32990
JUNE 21, 2006
FILE # 30057-0112

PAGE 2

MISCELLANEOUS EXPENSE	9.81
SUPPLIES	37.58

TOTAL COSTS ADVANCED 1,356.31

TOTAL STATEMENT ~~1,356.31~~ 4,408.81

PLEASE REFER TO INVOICE # WHEN REMITTING

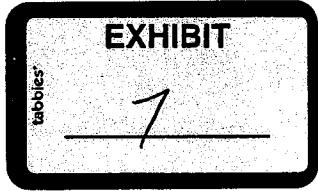
1

Item 6(d)

	Vendor	Hrly	Hours	Est. Remaining	
Name	Name	Rate	Remaining	Expense	Type of Services
1 Swain, Deborah	Milian, Swain & Associates	160	17.25	2,760.00	Assist with Data Requests, audit facilitation
2 Yapp, Cynthia	Milian, Swain & Associates	130	33.25	4,322.50	Assist with Data Requests, audit facilitation
3 Bravo, Maria	Milian, Swain & Associates	130	195.25	25,382.50	Assist with Data Requests, audit facilitation
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	164.12	43,138.91	Legal Fees
5 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	27.74	3,468.10	U & U Data Requests
6 Lubertozi, Steve	Water Service Corp.	73	125.00	9,125.00	Assist with Data Requests, audit facilitation
7 Roth, Holly	Water Service Corp.	61	125.00	7,625.00	Assist with Data Requests, audit facilitation
8 Thomas, Bill	Water Service Corp.	39	184.00	7,175.00	Assist with Data Requests, audit facilitation
9 Dihel, Steve	Water Service Corp.	31	163.70	5,075.00	Assist with Data Requests, audit facilitation
10 Sundario, Lena	Water Service Corp.	42	170.83	7,175.00	Assist with Data Requests, audit facilitation
11 Weeks, Kirsten	Water Service Corp.	42	146.43	6,150.00	Assist with Data Requests, audit facilitation
12 Neyzelman, Dimitry	Water Service Corp.	41	175.00	7,175.00	Assist with Data Requests, audit facilitation
			<u>1527.57</u>	<u>128,572.01</u>	

Item 6(e)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Water Service Corp.	Water Service Corp.	n/a	n/a	4,207.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	n/a	n/a	567.00	Customer Notices, Stock
3 Water Service Corp.	Water Service Corp.	n/a	n/a	1,200.00	Travel, Airfare
4 Water Service Corp.	Water Service Corp.	n/a	n/a	1,600.00	Travel/Hotel/Accomidation
5 Water Service Corp.	Water Service Corp.	n/a	n/a	400.00	Travel/Rental Car
6 Water Service Corp.	Water Service Corp.	n/a	n/a	12,000.00	FedEx, copies & Other Misc.
7 Various Office Temps	Office Team	n/a	n/a	20,000.00	Assist with Data and Audit Requests
				<u>39,974.00</u>	



ALAFAYA UTILITIES, INC.

DOCKET NO.: 060256-SU

SEMINOLE COUNTY

25.30-440 (8)
Field Employees

Test Year Ended December 31, 2005

**Employees Involved in Alafaya Utilities, Inc. Operations
During Test Year 2005:**

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Bryan Gongre, Regional Manager: Manages operations and employees for all Central Florida operations.

Open, Project Manager

Kathy Sillitoe, Area Manager: Supervises the day-to-day operation of the water and wastewater treatment facilities in Seminole and Orange Counties.

John Marinelli, Area Manager: Supervises the day-to-day operation of maintenance of the collection and distribution systems in Seminole and Orange Counties.

Field Employees:

Eddie Roberts, Lead Operator ("A" Wastewater License)

Corey Sudol, Operator ("C" Water License and "A" Wastewater License)

Roger Gray, Operator ("C" Wastewater License)

Carl Zubek, Operator, Evening Shift ("C" Wastewater License)

Donald Taylor, Field Supervisor, Field Maintenance

Michael Overton, Lift Station Maintenance

Scott Learned, Field Technician

Facilities:

The minimum staffing requirement at Alafaya Utilities, Inc. wastewater plant is 16 hours per day, 7 days per week provided by a minimum class "B" operator.

Duties and Responsibilities:

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for the plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace plant equipment and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the collection and disposal systems.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

ALAFAYA UTILITIES, INC.

DOCKET NO.: 060256-SU

SEMINOLE COUNTY

25.30-440 (9)
Vehicles

Test Year Ended December 31, 2005

FL Vehicles as of 5-5-06

Veh. #	Yr/Make/Model	VIN	Driver Assigned	Cost	Company Name
9934	99 DODGE DAKOTA	1B7FL26X6XS261957	CORY SUDOL	\$15,678.58	Alafaya Utilities, Inc.
9932	99 DODGE DAKOTA	1B7FL26XXS277898	NO DRIVER YET	\$15,467.19	Alafaya Utilities, Inc.
636	06 CHEV COLORADO	1GCCS146568234592	JEROME HAMPTON	\$16,622.26	Alafaya Utilities, Inc.
221	02 CHEVY S-10	1GCCS14W428209130	ROGER GRAY	\$13,356.21	Alafaya Utilities, Inc.
19	00 CHEV CS10803	1GCCS14W9YK196208	CARL ZUBEK	\$15,363.17	Alafaya Utilities, Inc.
610	06 CHEV C15 V-8	1GCEC14V86Z103857	MICHAEL OVERTON	\$18,681.44	Alafaya Utilities, Inc.
311	03 CHEV C15 FULL	1GCEC14X23Z114639	EDWARD ROBERTS	\$19,053.10	Alafaya Utilities, Inc.
308	03 CHEV C15 FULL	1GCEC14X83Z115665	SCOTT LEARNED	\$19,053.10	Alafaya Utilities, Inc.
431	04 CHEV C25	1GCHK24U04E296751	DON TAYLOR	\$25,036.88	Alafaya Utilities, Inc.
24	00 CHEV S-10	1GCCS14W9YK229577	ALVIN BISHOP	\$15,099.10	Bayside Utility Services, Inc.
638	06 CHEV C15	1GCEC14V86E197990	ALVIN BISHOP	\$18,923.65	Bayside Utility Services, Inc.
8691	86 INTERNATIONAL	1HTLDTVN2GHA45725	VACUUM TRUCK	\$11,026.85	Bayside Utility Services, Inc.
223	02 CHEVY S-10	1GCCS14W628209453	WILLIAM NEAL	\$13,356.21	Cypress Lakes, Utilities, Inc.
608	06 CHEV C15 V-8	1GCEC14V26Z102011	DAVID SHOFFSTALL	\$18,681.44	Cypress Lakes, Utilities, Inc.
16	00 CHEV CS10803	1GCCS14W2YK195806	HARRY HOFF	\$15,363.17	Eastlake Water Service, Inc.
9808	98 DODGE DAKOTA	1B7FL26X6WS604943	JAMES ESKEW	\$15,312.81	Labrador Utilities, Inc.
427	04 CHEV C15 FULL	1GCEC14X94Z275720	SHANTAVIOUS RAINEY	\$17,763.05	Labrador Utilities, Inc.
508	05 CHEV C25 4X4	1GBHK24UX5E233792	VARIOUS	\$24,607.70	Mid-County
103	01 CHEV S10	1GCCS14W01K129323	MATTHEW GUNTHER	\$15,053.85	Mid-County
9833	98 CHEV S-10	1GCCS14X2WK245013	STEVEN SZCZEPKOWSKI	\$16,047.78	Mid-County
111	01 CHEV 1500	1GCEC14W81Z185977	SPARE	\$16,965.92	Mid-County
461	04 CHEV C15	1GCEC14X24Z336714	ROBERT BUONO	\$16,588.04	Mid-County
9928	99 DODGE DAKOTA	1B7FL26X4XS261955	LENNY GODWIN	\$15,493.25	Sandalhaven
426	04 CHEV C15 FULL	1GCEC14X44Z274751	MIKE MONAT	\$17,763.05	Sandalhaven
9935	99 DODGE DAKOTA	1B7FL26X1XS277899	HAROLD EBERT	\$16,056.16	Sanlando Utilities, Inc.
9933	99 DODGE DAKOTA	1B7FL26X4XS277900	NO DRIVER YET	\$15,659.79	Sanlando Utilities, Inc.
9931	99 DODGE DAKOTA	1B7FL26X6XS261956	RAY HOGUE	\$15,493.25	Sanlando Utilities, Inc.
9927	99 DODGE DAKOTA	1B7FL26XXS261958	JIM SWEGHEIMER	\$15,792.00	Sanlando Utilities, Inc.
9602	96 FORD RANGER REGULAR	1FTCR10X1TUB67972	SPARE	\$16,085.99	Sanlando Utilities, Inc.
516	05 CHEV COLORADO	1GCCS146358238591	DOUG GOODWIN	\$18,484.14	Sanlando Utilities, Inc.
101	01 CHEV S10	1GCCS14W01K129261	ROBERTO REMIGIO	\$15,053.85	Sanlando Utilities, Inc.
220	02 CHEVY S-10	1GCCS14W128209201	ROY MERICLE	\$13,356.21	Sanlando Utilities, Inc.
14	00 CHEV CS10803	1GCCS14W1YK195845	ALEXANDER LORENZO	\$15,363.17	Sanlando Utilities, Inc.
102	01 CHEV S10	1GCCS14W71K129239	ELISA STEGER	\$15,516.86	Sanlando Utilities, Inc.
9835	98 CHEV S-10	1GCCS14X0WK247116	SPARE	\$16,290.61	Sanlando Utilities, Inc.
9834	98 CHEV S-10	1GCCS14X6WK246309	THOMAS KEYS	\$16,143.89	Sanlando Utilities, Inc.
110	01 CHEV 1500	1GCEC14V11E249162	KEVIN COOPER	\$18,690.29	Sanlando Utilities, Inc.
109	01 CHEV 1500	1GCEC14V31E249471	JEFF PINDER	\$19,066.93	Sanlando Utilities, Inc.
217	02 CHEVY C15 FULL	1GCEC14V32Z313941	DALE WHITE	\$17,238.08	Sanlando Utilities, Inc.
18	00 CHEV 1500	1GCEC14V6YE249071	THOMAS ABENDROTH	\$19,049.81	Sanlando Utilities, Inc.
108	01 CHEV 1500	1GCEC14V91E265755	MATTHEW MORRELL	\$18,735.55	Sanlando Utilities, Inc.
113	01 CHEV 1500	1GCEC14W21Z187837	JIMMIE HOLLISTER	\$17,472.60	Sanlando Utilities, Inc.
107	01 CHEV 1500	1GCEC14W71Z185310	JAMES PENDARVIS	\$17,227.78	Sanlando Utilities, Inc.
112	01 CHV 1500	1GCEC14W81Z183727	SHAWN EBERT	\$16,965.92	Sanlando Utilities, Inc.
312	03 CHEV C15 FULL	1GCEC14X03Z114378	MICK SHUE	\$19,053.10	Sanlando Utilities, Inc.
305	03 CHEV C15 FULL	1GCEC14X63Z115177	FRED QUINLAN	\$22,478.87	Sanlando Utilities, Inc.
433	04 FORD F-750	3FRXF75424V600407	SANLANDO DUMP TRUCK	\$63,896.30	Sanlando Utilities, Inc.
304	03 CHEV C15 FULL	1GCEC14X23Z115810	JERRY HAHN	\$19,372.92	Tierra Verde
8926	89 FORD F-350	1FDKF37G5KNA56982	DUMP TRUCK	\$31,061.22	Utilities, Inc. of Florida
9765	97 PONTIAC GRAND AM	1G2WP5216WF270000	NO DRIVER YET	\$15,000.00	Utilities, Inc. of Florida
35	00 CHEV C25 BOOM	1GBGK24R5YF484662	CENTRAL FL BOOM TRUCK	\$35,922.85	Utilities, Inc. of Florida
503	05 CHEV COLORADO	1GCCS146658179178	CHRIS PHILLIPS	\$16,750.47	Utilities, Inc. of Florida
612	06 CHEV COLORADO	1GCCS146768129150	CHRIS ALDAY	\$16,471.74	Utilities, Inc. of Florida
637	06 CHEV C15	1GCEC14V96E197609	JEFF FINEHIRSH	\$18,923.65	Utilities, Inc. of Florida
222	02 CHEVY C15 FULL	1GCEC14W12Z314210	CHARLES SCHWADES	\$16,461.98	Utilities, Inc. of Florida
424	03 CHEV C15 FULL	1GCEC14X04Z274231	ALLEN FINCH	\$17,763.05	Utilities, Inc. of Florida
436	04 CHEV C15 FULL	1GCEC14X24Z201474	JACK ADKINS	\$17,503.53	Utilities, Inc. of Florida
301	03 CHEV C15 FULL	1GCEC14X63Z115146	STEVE HABERY	\$19,053.10	Utilities, Inc. of Florida
422	04 CHEV C15 EXT CAB	1GCEC19VX4Z270758	RICHARD RETZ	\$21,654.48	Utilities, Inc. of Florida
509	05 CHEV C15 4X4 EXT	1GCEK19T35E230984	JOHN MARINELLI	\$28,037.52	Utilities, Inc. of Florida
639	06 CHEV C15 4X4 EXT	1GCEK19Z26Z225726	BILL COATES	\$24,891.62	Utilities, Inc. of Florida
428	04 CHEV S10 TRAILBLAZER	1GNDD13S442340667	BRYAN GONGRE	\$27,109.73	Utilities, Inc. of Florida
512	05 CHEV TAHOE	1GNEC13T85R199267	PATRICK FLYNN	\$37,478.51	Utilities, Inc. of Florida
650	06 CHEV TAHOE 4X4	1GNEK13T6R148941	JOHN HOY	\$32,505.83	Utilities, Inc. of Florida
9250	92 DODGE	2B7GB11X5NK163811	SEWER VIDEO EQUIP VAN	\$0.00	Utilities, Inc. of Florida
242	02 CHEVY IMPALA	2G1WVF55E329381533	SCOTTY HAWS	\$19,351.00	Utilities, Inc. of Florida
9925	99 CHEV LUMINA	2G1WL52M1X9177423	KATHY SILLITOE	\$17,132.82	Utilities, Inc. of Florida
453	04 CHEV C15 EXT CAB	2GCEC19T341374628	TONY WIERZBICKI	\$22,987.16	Utilities, Inc. of Florida
609	06 CHEV C25	2GCEC19VX61115736	SCOTT STEWART	\$22,387.19	Utilities, Inc. of Florida
129	01 CHEV FULL 1500 4WD	2GCEK19T111381348	WILLIAM NEAL	\$24,967.07	Utilities, Inc. of Florida
33	00 DODGE DAKOTA	1B7GG22X7YS753556	SPARE	\$20,427.35	Utilities, Inc. of Pennbrooke
105	01 CHEV S10	1GCCS14WX18159350	JAMES YINGLING	\$15,998.46	Utilities, Inc. of Pennbrooke
314	03 CHEV C15 FULL	1GCEC14X43Z114271	STEVEN PFOUTS	\$19,053.10	Utilities, Inc. of Pennbrooke
511	05 CHEV C15 REG CAB	1GCEC14X75Z230180	DAN ANDERSON	\$18,064.18	Utilities, Inc. of Pennbrooke

tabbles®
EXHIBIT
8

ALAFAYA UTILITIES, INC.

AN AFFILIATE OF UTILITIES, INC.

200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 847-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961
florida@utilitiesinc-usa.com

April 26, 2006

Ms Christianne C. Ferraro, P.E.
Florida Department of Environmental Protection
Central District
3319 Maguire Boulevard – Suite 232
Orlando, FL 32803-3767

RE: Alafaya Utilities WWTF
Reuse Distribution System

Dear Ms. Ferraro:

The Utility offers the following comments in regards to your correspondence dated April 19, 2006.

Alafaya Utilities, Inc. acknowledges the complaints received by the Department regarding insufficient reuse supply to a portion of those residents being served. Since this time, the Utility has implemented an alternative watering schedule to more evenly distribute this resource and spread out the demand over a seven day period rather than continuing to utilize St. John's watering guidelines. The plan was implemented approximately two weeks ago and has had obvious impacts evidenced by the supply being readily available during scheduled watering times. Being that reuse supply availability is directly related to the amount of wastewater treated at the WWTF, we felt that this approach was the most reasonable. The unseasonably high temperatures this year have created a greater demand and a majority of our customers are attempting to establish new landscaping. A copy of the watering schedule has been enclosed for informational purposes.

The Alafaya WWTF pumping and storage facilities have been properly designed to provide adequate volume and pressure as recognized by the Department when originally permitted. The only immediate shortcoming would be the transmission main from the facility to Lockwood Boulevard. The Utility has permitted the upsizing of this main through the Department and plans on beginning this project within the next month. This being said, we will most likely be into the wet season prior to its completion. But as referenced earlier, even if the upsized were in place now it would still be a function of available wastewater to be treated versus system demand.

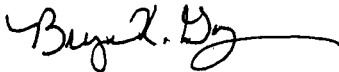
Ms. Christianne Ferraro
April 26, 2006
Page 2

Additional efforts under way to meet future demands would include the engineering design and permitting to construct an additional one million gallon ground storage tank. The engineering portion of this project is scheduled for release within the next 30 days and will be completed by the end of July 2006. Construction of the tank itself is slated for calendar year 2007.

I hope this information assists the Department in recognizing that the Utility is highly aware of the matter at hand and is making every effort to resolve these issues. If you should have any questions, please feel free to contact me directly at 407.869.8588, extension 226.

Sincerely,

ALAFAYA UTILITIES, INC.

A handwritten signature in black ink, appearing to read "Bryan K. Gongre". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Bryan K. Gongre
Regional Manager

Enclosure

EXHIBIT
8 (i)

ALAFAYA UTILITIES, INC.

AN AFFILIATE OF UTILITIES, INC.

200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 847-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961
florida@utilitiesinc-usa.com

April 3, 2006

Dear Valued Customer:

During this recent dry weather pattern, Alafaya Utilities, Inc. has experienced difficulty in sustaining the reclaimed water demand for purposes of landscape irrigation. The Utility's supply of reclaimed water is limited to the amount of wastewater flow treated at the Alafaya WWTP each day. When irrigation demand exceeds supply plus any stored reuse water, there is a shortage.

This issue has many of our customers wondering what the Utility is going to do to address this matter. It is for this reason that we propose the following watering schedule so that irrigation demand will more closely coincide with the reuse supply. **In order to work through this difficult time we request that you water only on the days specified below and limit irrigating to 20 minutes per zone.**

Mondays – All Commercial, roadside and common area irrigation systems only.

Tuesdays – Homes with odd numbered addresses within Live Oak, Waverlee Woods and Ekana Green subdivisions.

Wednesdays – Homes with even numbered addresses within Live Oak, Waverlee Woods and Ekana Green subdivisions.

Thursdays – All homes within The Sanctuary subdivision plus all common areas within The Sanctuary and all commercial irrigation systems.

Fridays – Homes with odd numbered addresses within the Live Oak, Waverlee Woods and Ekana Green subdivisions.

Saturdays – Homes with even numbered addresses within the Live Oak, Waverlee Woods and Ekana Green subdivisions.

Sundays - All homes within The Sanctuary subdivision and those common areas within The Sanctuary

Alafaya Reuse Notice

April 3, 2006

Page 2

Newly installed landscaping is exempt from the twice per week limit for a period not to exceed 30 days beginning with the date of installation.

Alafaya Utilities refills the Twin Rivers Country Club irrigation pond during the day, which is their sole source of irrigation water. By refilling during the day, the Utility avoids having to deliver reuse to the golf course in competition with reuse delivered to residential customers.

We ask that you do not water between the hours of 9:00am and 4:00pm on any day of the week. This will minimize water lost to evaporation before reaching the root system.

These measures are necessary to insure that everyone has the opportunity to utilize this critical resource for their irrigation needs. We thank you in advance for your patience and cooperation during this time period. If you have any questions, please call our customer service department at 407.869.1919.

Sincerely,

ALAFAYA UTILITIES, INC.