

ORIGINAL

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

RECEIVED-PPSC

06 OCT -3 PM 12:18

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

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

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
WAYNE L. SCHIEFELBEIN, OF COUNSEL
ROBERT M. C. ROSE (1924-2006)

October 2, 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.: 060260-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in Highlands County, Florida
Our File No.: 30057.120

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Lake Placid Utilities, Inc., (*Utility*) to Staff's request for information dated August 30, 2006:

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

1. For each addition, provide the following:

COs Forwarded (a) a statement why each addition is necessary;

RESPONSE: WTP Improvements include the replacement of the existing hydro tank, gate valves, check valves, bypass piping and installation of a backflow preventer. The hydro tank developed a leak, an internal investigation identified the wall thickness was reduced, and warranted a tank replacement. Welding a pressurized tank without adequate quality control may have led to catastrophic tank failure. The yard piping was relocated to accommodate the installation of the new tank and to reduce pump runtime caused by leaking check valves. Please refer to Exhibit 1(a).

P _____
M _____
R _____
R _____
L _____
C _____
A _____
R _____
A _____
EC _____
H _____

DOCUMENT NUMBER-DATE

09117 OCT-3 06

FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
October 2, 2006
Page 2

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

RESPONSE: Please refer to Exhibit 1 (b).

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

RESPONSE: The project has been completed and placed in service.

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

RESPONSE: The project has been completed.

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

RESPONSE: The project was placed in service on September 18, 2006.

2. With regard to Accounts 615 and 715, Purchased Power reflected on MFR Schedules B-5 and B-6, the utility reflected purchased power of \$2,492 for water and \$3,270 for wastewater. According to MFR Schedule B-3, Lake Placid has proposed a pro forma purchased power adjustments of \$372 for water and \$787 for wastewater.

- (a) Please provide all of the utility's calculations, workpapers, and support documentation for the above purchased power increases. The support documentation should include, but not be limited to, all 2005 electric power bills/invoices for the water and wastewater systems and the most recent month's electric power bill/invoice for the water and wastewater systems.

RESPONSE: Please refer to CD attached as Exhibit 2.

- (b) Please provide a schedule showing, by month, the charges for electric power and consumption for the 12 month period ending December 31, 2005, the charges that would have resulted had the new electric rates been applied, and the difference between the charges under the old rates and the charges under the new rates.

Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
October 2, 2006
Page 3

RESPONSE: Please refer to CD attached as Exhibit 2.

(c) If the utility's proposed increases are greater than the difference between the charges under the old rates and the charges under the new rates, please explain why.

RESPONSE: N/A

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: The contract was not bid out.

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

RESPONSE: The contractor charges \$185/load and a load is no more than 2,000 gallons. Therefore, the sludge removal, treatment and disposal rate is \$0.0925/gallon.

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

RESPONSE: 56,000 gallons.

(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: Total solids range from 0.20% to 0.68%. Volatile solids are not measured at this facility.

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

RESPONSE: Waste activated sludge generated from this extended aeration treatment plant typically averages about 0.2-0.7%. By decanting clear liquid periodically, the operator at most plants can increase the solids concentration substantially. The Lake Placid WWTP was designed and built according to FDEP

requirements including the decanting process currently used. The large drop in plant influent flow during the summer months due to the high vacancy rate of dwelling units results in a low CBOD loading on the plant, low waste activated sludge volume, a long sludge retention time, and consequently very old sludge. Old sludge does not dewater very easily, and as a result, the decanting process at Lake Placid does not increase solids concentration appreciably.

4. 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 4.

- (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 4.

- (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 4.

- (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.

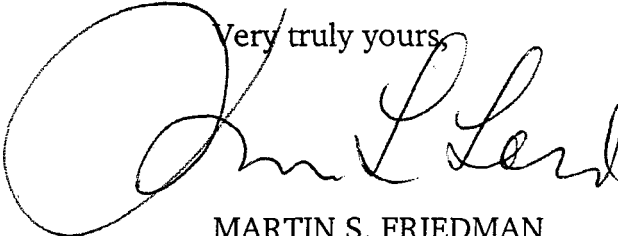
RESPONSE: Please refer to Composite Exhibit 4.

Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
October 2, 2006
Page 5

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

RESPONSE: Please refer to Composite Exhibit 4.

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

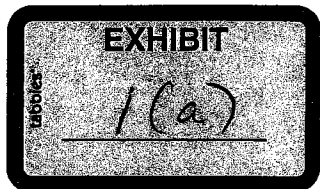
Very truly yours,


MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/tlc
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. Steven M. Lubertozzi (w/enclosures - via U.S. Mail)
Mr. John Hoy (w/o enclosures - via U.S. Mail)
Mr. Patrick C. Flynn (w/enclosures - via U.S. Mail)
Mr. Frank Seidman (w/enclosures - via U.S. Mail)
Ms. Deborah Swain (w/enclosures - via U.S. Mail)
Steven Reilly, Esquire, Office of Public Counsel (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\LAKE PLACID\(.120) 2005 RATE CASE\PSC Clerk 06 (Data Request 1).ltr.wpd



Company: Lake Placid Utilities, Inc.

Docket No: 060260-WS

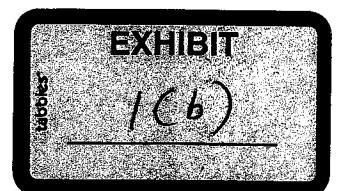
Schedule Year Ended: 12/31/05

Staff's Data Request #1 Response

Exhibit 1(a)

Explanation: Provide an explanation for the need for each pro forma item identified on Schedule A-3 and associated completion date.

Line	Account	Project	Explanation	Placed in Service Date
1	330.5	WTP Improvements	Replace hydropneumatic tank, 4" gate valves and 4" well pump check valves, modify 4" DI piping, relocate the hydrotank bypass and 4" hotel water meter, install a backflow preventer at the water treatment plant.	09/18/06



Work Order Detail Sheet

prior to August

V16900

TECH, INC ENVIRONMENTAL SV
P.O. BOX 4569

WEST COLUMBIA, SC 29171
Phone: 803-796-8925

INVOICE

DATE	INVOICE #	CUST #
11/18/2005	000054069	0000158

RECEIVED

JAN 13 2006

UTILITIES, INC.

SHIP TO:

UTILITIES, INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FL 32714

SHIP TO:

UTILITIES, INC OF FLORIDA
LAKE PLACID UTILITIES, INC.
SYSTEM #

P.O. NUMBER	TERMS	SALES PERSON	
	NET 30		
QUAN	DESCRIPTION	PRICE EACH	AMOUNT
	11/7-11/18/2005-Hours billed for job that could not be done due to the wrong size line. Materials were bought for a 6" line and the line is a 4". Will return when parts come in for job.		
84.00	Labor - Operator & Technican	50.00	4200.00
19.50	Labor - Operator	30.00	585.00
81.50	Service Truck	30.00	2445.00
32.00	Equipment - Service Truck with Backhoe	55.00	1760.00
1.00	Miscellaneous Materials-Restocking Fee	1131.10	1131.10
SUBTOTAL		2	\$10121.10
TOTAL			\$10121.10

002-11-18-2005 1 1631

[Signature]

2

CH, INC ENVIRONMENTAL SV
P.O. BOX 4569

WEST COLUMBIA, SC 29171
Phone: 803-796-8925

V 116900

INVOICE

DATE	INVOICE #	CUST #
12/28/2005	54069A	0000158

RECEIVED

SHIP TO:

UTILITIES, INC OF FLORIDA
LAKE PLACID UTILITIES, INC.
SYSTEM #

BILL TO:

UTILITIES, INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FL 32714

JAN 13 2006

UTILITIES, INC.

P.O. NUMBER		TERMS	SALES PERSON	
		NET 30		
QUAN	DESCRIPTION	PRICE EACH	AMOUNT	
	12/2005 - Credit for 8.5 hours for 2 men for work that was done toward bid job on invoice 54069. Also credit for 2 hours for 2 men for repair of flat tires on trip down. Also added additional restocking fees for stock that was returned to Consolidated Pipe and National Water works for invoices that were received during month of December.			
-10.50	Labor - Operator & Technican	50.00		-525.00
1.00	Miscellaneous Materials - Restocking Fees	2193.51		2193.51
-21.00	Service Truck	30.00		-630.00
		SUBTOTAL		\$1038.51
		TOTAL		\$1038.51

Handwritten notes and scribbles at the bottom of the invoice table.

Handwritten initials or signature.

Handwritten notes on the right margin.

PLEASE REMIT TO:



MCKIM & CREED

Post Office Box 890369 • Charlotte, NC 28289-0369
910-343-1048

11-January-2005

System Invoice Number 34364
Project 01154-0008
Project Invoice Number 5

MR. MICHAEL T. DUNN P.E.
UTILITIES INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS FL 32714

Project : METER RELOCATE/HYDRO TANK REPIPING

For Professional Services Rendered through: 12/25/2004

Lake Placid Meter Relocation and Revised Piping Around the
Hydropneumatic Tank to Achieve Improved Flow Pattern in
and Out of Tank and From Wells.

Amount Due This Invoice =====>

1,469.00

MD

002-0111-115-03 24-10317

Remittance Page - Please Reference Invoice # 34364 on Your Payment and Return a Copy of this Page with Your Payment. Thank You.

A finance charge of 1.5% per month (18% annually) will be added to all invoices after 30 days.

FED. ID #56-1292862

AA30086*

PLEASE REMIT TO:



MKIM & CREED

Page 1
Inv # 34364
Project 01154-0008

Post Office Box 890369 • Charlotte, NC 28289-0369
910-343-1048

Professional Services :	Fee Amount	Percent Complete	Fee Earned
Meter Relocate/Hydro Tank Repiping	<u>14,690.00</u>	70.00%	<u>10,283.00</u>
Total	14,690.00	Total Earned	10,283.00
Remaining Fee	4,407.00	Prior Billing	<u>8,814.00</u>
		Current Billing	<u>1,469.00</u>
Total Due This Invoice			<u><u>1,469.00</u></u>

Incurring To Date :	Fee	Labor	Consultant	Expense	Interest	Invoiced
	10,283.00	0.00	0.00	500.00	0.00	10,783.00

A finance charge of 1.5% per month (18% annually) will be added to all invoices after 30 days.

FED. ID #56-1292862

AA000007



July 21, 2004

Mr. Michael T. Dunn, PE, Regional Engineer
Utilities Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714

RE: **Revised** Proposal for Meter Relocation and Hydropneumatic Tank Repiping
Lake Placid – Highlands County

Dear Mr. Dunn:

On behalf of McKim & Creed, PA, we are pleased to provide this **revised** proposal for the project referenced above. Based upon conversations with you and your staff, visiting the site in Lake Placid and our meeting of June 30, 2004, listed below is our understanding for the Revised Scope of Work:

1. Relocate existing meter to obtain proper upstream unobstructed piping.
2. Revise piping around hydropneumatic tank in order to achieve a better flow pattern in/out of tank and from the wells.
3. Minimize the number of plant shutdowns (two or less).
4. Replace hydropneumatic tank with a tank of similar size. (additional scope)
5. Add backflow preventer on water main to hotel. (additional scope)

We have broken down our proposal into three distinct phases:

- **Design / Permitting Services** include design, project management, site visits, meetings with Utilities, Inc., permitting and specifications.
- **Bidding Services** include answering questions during the bid, providing a letter of recommendation for award of the bid and providing a bid tabulation.
- **Consulting Services During Construction** include attending the preconstruction conference, reviewing shop drawings, periodic site inspection visits, reviewing applications for payment, attending final completion inspection, providing record drawings and certification of project.

We propose to perform the preceding services for a lump sum cost of \$14,690, which is broken down as follows:

Design / Permitting	\$10,434
Bidding Services	\$1,460
Consulting Services During Construction	\$2,796

We are prepared to begin this project immediately and we appreciate the opportunity to provide our services for your consideration.

Sincerely,
McKim & Creed, PA



Scott R. Spooner, PE
Senior Technical Specialist

cc: Mr. C. Ed Hilton, Jr., PE, McKim & Creed, PA

P:\Proposals 2004 for Palm Coast\Utilities Inc\052104 Mike Dunn Meter Relocation and Hydropneumatic Tank Repiping Lake Placid Highlands Co.doc



ESTIMATE

Bio Tech Inc. Environmental Svc PO Box 4569 151 Old Wire Road West Columbia, SC 29171 803-796-8925 Fax 803-791-0622	Estimate For: Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714 Attn: Patrick Flynn
	Project: Install bypasses, bladder tanks, and backflow with meter at Lake Placid

OUR ESTIMATE ON THE ABOVE REFERENCED PROJECT IS OUTLINED BELOW. PLEASE ACCEPT OUR SINCERE APPRECIATION FOR THE OPPORTUNITY TO ESTIMATE THIS PROJECT.

1. Drive to Florida and stay five nights and return on the sixth day.
2. Use mini excavator to dig and install bypasses per plans
3. Install Neptune meter with double backflow per drawings.
4. Pour pad for meter and backflow to set on.
5. All material will be furnished by Bio-Tech
6. Install fencing around backflow optional-----\$2000.00 included in bid subtract from bid if you do not want to do it.

TOTAL FOR THIS Estimate.....\$ 27,418.98

Terms:

1. Total due net 30 days from date of invoice.
2. Additional charges will be made for the following reasons: (A) Changes or additions to the above specifications; (B) Additional work caused by latent defects in existing plumbing not detectable at time of bid.
3. A service charge of (2%) per month (24% annually) of the balance due will be accessed on all agreement for which payment has not been received.
4. In the event payment is not made when due, the customer agrees to pay all costs of collection including reasonable attorney's fees.

This estimate will remain valid for 30 days

SHOULD YOU NEED ANY ADDITIONAL INFORMATION REGARDING THIS ESTIMATE, PLEASE DO NOT HESITATE TO CONTACT ME.

BIO TECH

ABOVE PRICE AND TERMS ARE ACCEPTED

Allen Baker 10/04/05

T. Weinfall
Construction Mgr.
10/7/05



ESTIMATE

Bio Tech Inc. Environmental Svc PO Box 4569 151 Old Wire Road West Columbia, SC 29171 803-796-8925 Fax 803-791-0622	Estimate For: Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714 Attn: Patrick Flynn
	Project: Sandblast and paint Hydro pneumatic Water Tank at Lake Placid Site

OUR ESTIMATE ON THE ABOVE REFERENCED PROJECT IS OUTLINED BELOW. PLEASE ACCEPT OUR SINCERE APPRECIATION FOR THE OPPORTUNITY TO ESTIMATE THIS PROJECT.

1. Drive to Florida and stay four nights and return on the fifth day.
2. One day to sandblast tank inside and out, one day to prime and let dry, and one day to paint.
3. All material will be furnished by Bio-Tech

TOTAL FOR THIS Estimate.....\$ 7,045.00

Terms:

1. Total due net 30 days from date of invoice.
2. Additional charges will be made for the following reasons: (A) Changes or additions to the above specifications; (B) Additional work caused by latent defects in existing plumbing not detectable at time of bid.
3. A service charge of (2%) per month (24% annually) of the balance due will be assessed on all agreement for which payment has not been received.
4. In the event payment is not made when due, the customer agrees to pay all costs of collection including reasonable attorney's fees.

This estimate will remain valid for 30 days

SHOULD YOU NEED ANY ADDITIONAL INFORMATION REGARDING THIS ESTIMATE, PLEASE DO NOT HESITATE TO CONTACT ME.

BIO TECH

ABOVE PRICE AND TERMS ARE ACCEPTED

Allen Baker 08/17/05

T. Weingartner
 Construction Mgr.
 10/7/05



ESTIMATE

<p>Bio Tech Inc. Environmental Svc PO Box 4569 151 Old Wire Road West Columbia, SC 29171 803-796-8925 Fax 803-791-0622</p>	<p>Estimate For: Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714 Attn: Patrick Flynn</p>
	<p>Project: Purchase and Delivery of Hydro pneumatic Water Tank to Lake Placid Site in Florida</p>

OUR ESTIMATE ON THE ABOVE REFERENCED PROJECT IS OUTLINED BELOW. PLEASE ACCEPT OUR SINCERE APPRECIATION FOR THE OPPORTUNITY TO ESTIMATE THIS PROJECT.

1. Load tank onto lowboy, strap down, and haul it to Lake Placid Site. This will include an overnight stay for our driver and his return home the following day.
2. Utilities, Inc. of Florida will be responsible for the unloading of the tank
3. This Estimate includes the price of the Tank.

TOTAL FOR THIS Estimate.....\$ 18,500.00

Terms:

1. Total due net 30 days from date of invoice.
2. Additional charges will be made for the following reasons: (A) Changes or additions to the above specifications; (B) Additional work caused by latent defects in existing plumbing not detectable at time of bid.
3. A service charge of (2%) per month (24% annually) of the balance due will be accessed on all agreement for which payment has not been received.
4. In the event payment is not made when due, the customer agrees to pay all costs of collection including reasonable attorney's fees.

This estimate will remain valid for 30 days

SHOULD YOU NEED ANY ADDITIONAL INFORMATION REGARDING THIS ESTIMATE, PLEASE DO NOT HESITATE TO CONTACT ME.

BIO TECH

ABOVE PRICE AND TERMS ARE ACCEPTED

Allen Baker 02/20/06

T. Wingfield 3/23/06

HOWIE GREENE



Tank Inspection and
Consulting Service
Mobile: 850-591-9433
E-mail:
tankinspection@aol.com

218 Sinclair Road
Tallahassee, FL 32312-2712
850-926-3520
Web Site:
www.hgtankinspection.com

DECEMBER 3, 2005

MR. TONY WIERZBICKI
CONSTRUCTION MANAGER
LAKE PLACID UTILITIES, INC.
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

RE: LAKE PLACID WTP HYDROPNEUMATIC TANK INSPECTION

DEAR MR. WIERZBICKI:

AS PER YOUR AUTHORIZATION TO PERFORM METAL THICKNESS TESTING OF THE TANK LOCATED JUST OFF HIGHWAY 27, BEHIND THE RAMADA INN, IN HIGHLANDS COUNTY, FLORIDA...THE TANK WAS CHECKED ON 12/01/2005.

THANK YOU FOR HAVING MR. SCOTT STEWART THERE TO OPEN THE GATE AND LOOK AT SOME OF THE ULTRASONIC MEASUREMENTS. THE MEASUREMENTS WERE SO LOW IN THE TOP OF THE TANK, IT SHOULD BE REPLACED OR TAKEN OFF LINE WITHIN THE NEXT 90 DAYS.

READINGS ABOVE THE WATER LINE WERE... .074 AVERAGE TO .087 AVERAGE. THE TOP 1/2 OF THIS TANK IS CONSIDERED WAY TOO THIN. THE END CAPS WERE MEASURED AT .250", WHICH IS NORMAL. THIS TANK CAN NOT BE SANDBLASTED OR REPAIRED.

I USED TWO WALL THICKNESS MEASURING DEVICES AND DOUBLE CHECKED THE MEASUREMENTS. SEE DOCUMENTATION PHOTOGRAPHS.

RECOMMENDATION: LOWER THE WORKING PRESSURE ASAP BY 10%. REPLACE THIS TANK WITH A DIFFERENT TANK THAT WILL SERVE YOUR NEEDS. (THE REPORT THAT YOU GOT FROM LAST YEAR IS

INVALID).

SINCERELY YOURS,

Howard A. Greene
HOWARD A. GREENE, RPR
H.G.T.I.

BIO TECH, INC ENVIRONMENTAL SV
P.O. BOX 4569

WEST COLUMBIA, SC 29171
Phone: 803-796-8925

INVOICE

DATE	INVOICE #	CUST #
8/30/2006	55536-641A	0000158

BILL TO:

UTILITIES, INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FL 32714

SHIP TO:

UTILITIES, INC OF FLORIDA
LAKE PLACID UTILITIES, INC.
SYSTEM #

P.O. NUMBER	TERMS	SALES PERSON	
	NET 30		
QUAN	DESCRIPTION	PRICE EACH	AMOUNT
1.00	8/26/06- Delivery of Hydro pneumatic water tank to Lake Placid site. Per Bid	1899.75	1899.75
<i>052-0091-113-53 21-1-2317</i>			
<i>RECEIVED</i>			
<i>SEP 10 2006</i>			
<i>Terms to be revised to 9/12/06</i>			
SUBTOTAL			\$1899.75
TOTAL			\$1899.75

TW

EXHIBIT
2
CD only

EXHIBIT
Composite
4
incl CD

LAKE PLACID 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	\$150.00	\$0.00	\$150.00
October '05	11/28/05	\$100.00	\$0.00	\$100.00
March '06	04/20/06	\$907.50	\$124.37	\$1,031.87
April '06	05/17/06	\$330.00	\$2,176.76*	\$2,506.76
May '06	06/21/06	\$2,172.50	\$1,233.93	\$3,406.43
June '06	07/19/06	\$302.50**	\$33.60	\$336.10**
July '06	08/18/06	\$1,980.00**	\$171.70	\$2,151.70**
August '06	09/20/06	\$1,402.50**	\$37.57	\$1,440.07**
Total		\$7,345.00	\$3,777.93	\$11,122.93
TOTAL ACTUAL BILLINGS THROUGH 06/29/06				\$11,122.93

* Includes filing fee of \$2,000.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

Fees	Disbursements	Total
\$1,457.50	\$100.00°	\$1,557.50 °

° Estimated

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 audit; telephone conferences with client re same; prepare responses to Staff audit; 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	\$7,345.00
Actual Disbursements	\$3,777.93
Unbilled Fees	\$1,457.50
Unbilled Disbursements	\$100.00
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$59,930.43

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 # 33687
SEPTEMBER 20, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

08/03/06	TELEPHONE CONFERENCE WITH MR. RENDELL (PSC) RE: SERVICE AVAILABILITY CHARGE REVISION; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.20	
08/04/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: DOCUMENTS PRODUCED IN CONNECTION WITH STAFF AUDITS; COMMUNICATIONS WITH MR. LUBERTOZZI RE: REVISIONS TO SERVICE AVAILABILITY FEES.	0.20	
08/07/06	TELEPHONE CONFERENCE WITH MR. FLYNN RE: STAFF AUDIT; COMMUNICATIONS WITH MR. LUBERTOZZI RE: REVISIONS TO SERVICE AVAILABILITY FEES AND CHARGES.	0.30	
08/09/06	LETTER TO MR. LUBERTOZZI RE: COMMISSION ORDER DECLINING TO APPROVE INTERIM RATES; PREPARE SYNOPSIS, COMBINED NOTICE; CUSTOMER NOTICE; REVIEW ORDER.	0.70	
08/10/06	REVIEW STAFF'S SECOND DATA REQUEST; LETTER TO MR. LUBERTOZZI RE: SAME; PREPARE RESPONSES; PREPARE RESPONSES TO STAFF'S SUPPLEMENTAL DEFICIENCY LETTER; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.60	50
08/16/06	COMMUNICATIONS WITH MS. WEEKS, MR. FLYNN RE: DEFICIENCY RESPONSES; MAILING NOTICES.	0.30	10
08/17/06	PREPARE RESPONSES TO STAFF'S DEFICIENCY LETTER; COMMUNICATIONS WITH MR. SMALL RE: VIEWING TAX RETURNS.	0.50	30
08/21/06	PREPARE SUPPLEMENTAL DEFICIENCY RESPONSE; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME; COMMUNICATIONS WITH MS. WEEKS RE: UI AUDIT COMMENTS; LETTER TO PSC CLERK WITHDRAWING SAC REVISIONS.	0.80	70
08/22/06	TELEPHONE CONFERENCE WITH MR. RENDELL,	0.30	

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33687
SEPTEMBER 20, 2006
FILE # 30057-0120

PAGE 2

08/24/06	MS. SASIC RE: VENUE FOR CUSTOMER MEETING; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: CUSTOMER NOTICES. TELEPHONE CONFERENCE WITH MR. FLETCHER AND MR. FLYNN RE: ALLOCATION OF BIOTECH FEES AND SERVICES; COMMUNICATIONS WITH MR. RENDELL RE: CONTRACT NUMBERS FOR CUSTOMER MEETING VENUES; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: CHANGES TO MISCELLANEOUS SERVICE CHARGES.	0.40
08/24/06	COMMUNICATIONS WITH MR. RENDELL RE: VENUE FOR CUSTOMER MEETING; INTRA-OFFICE CONFERENCE RE: SAME; PREPARE SYNOPSIS.	0.00
08/29/06	COMBINED NOTICE; COMMUNICATIONS WITH MR. JOYCE RE: SAME; COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER MEETING SCHEDULE.	1.00
08/30/06	COMMUNICATIONS WITH MR. RENDELL RE: CASE SCHEDULE; UPDATE CASE SCHEDULE; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.20
08/31/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: MISCELLANEOUS SERVICE CHARGES AND BIOTECH ALLOCATIONS.	0.20
	LONG DISTANCE CALLS	0.25
	FEDERAL EXPRESS	9.32
	TELECOPIER	28.00

5.70 - 160 = 5.10
~~1,367.50~~
 1402.50

TOTAL COSTS ADVANCED 37.57

TOTAL STATEMENT ~~\$1,605.07~~

1440.07

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F.E.I. # 59-2783536

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

INVOICE # 33473
AUGUST 18, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

07/05/06	PREPARE RESPONSES TO DEFICIENCIES; COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	0.70	-2-
07/06/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	1.00	-0+80
07/07/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, MR. LUBERTOZZI, ET AL, RE: SAME.	1.20	-0-
07/08/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL RE: STAFF'S RECOMMENDATIONS, RESPONSES TO BE DELIVERED ON MONDAY, JULY 10, 2006; COMMUNICATIONS WITH PSC STAFF RE: DELIVERY OF RESPONSES ON MONDAY, JULY 10, 2006.	0.40	
07/12/06	PREPARE COMPARISON OF REQUESTED INTERIM AND FINAL RATES, STAFF'S RECOMMENDED INTERIM RATES, REVISED FINAL RATES; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.50	
07/17/06	TRAVEL TO TALLAHASSEE TO ATTEND AGENDA CONFERENCE; PREPARATION FOR SAME.	0.60	
07/18/06	ATTEND AGENDA CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; RETURN TO ORLANDO.	0.60	
07/20/06	PREPARE SYNOPSIS, COMBINED NOTICE, TARIFF SHEETS, CORPORATE GUARANTIES.	2.50	
07/21/06	PREPARE SYNOPSIS, TARIFF SHEETS, GUARANTIES AND COMBINED NOTICE.	2.00	
07/24/06	REVIEW STAFF'S ADDITIONAL DEFICIENCY LETTER; COMMUNICATIONS WITH MR. SMALL RE: VIEWING TAX RETURNS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME.	0.30	.20
07/26/06	PREPARE COMBINED NOTICE AND SYNOPSIS.	0.40	

Continued
P.16

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33473
AUGUST 18, 2006
FILE # 30057-0120

PAGE 2

~~10.20 7.20~~ 1980.00
~~2,905.00~~

FEDERAL EXPRESS	40.27
TRAVEL EXPENSE	39.43
PHOTOCOPIES	92.00

TOTAL COSTS ADVANCED 171.70

TOTAL STATEMENT \$2,976.70

2151.70

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F.E.I. # 59-2783536

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

INVOICE # 33183
JULY 19, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 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 LETTER AND LETTER TO MS. ROTH CONCERNING SAME.	0.20	-0-
06/12/06	UPDATE RATE CASE SCHEDULE; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; REVIEW DEFICIENCY LETTER.	0.30	.20
06/13/06	REVIEW DEFICIENCY LETTER; PREPARE SUMMARY.	0.80	0-
06/15/06	TELEPHONE CONFERENCE WITH MS. ROTH, ET AL RE: DEFICIENCIES; COMMUNICATIONS WITH MS. ROTH RE: PRIOR RATE ORDER; PREPARE RESPONSE.	0.50	.40
06/19/06	PREPARE RESPONSES TO STAFF'S DEFICIENCY LETTER; COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	0.70	0-
06/21/06	TELEPHONE CONFERENCE WITH MS. ROTH RE: RESPONSES TO DEFICIENCIES.	0.10	-0-
06/22/06	TELEPHONE CONFERENCE WITH ATTORNEY REILLY RE: OPC INTERVENTION.	0.10	
06/23/06	TELEPHONE CONFERENCE WITH MS. JOYCE (PSC) RE: INTERIM TARIFF SHEETS; COMMUNICATIONS WITH MS. JOYCE RE: SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: PROVIDING COPIES OF UI TAX RETURNS TO STAFF; INTRA-OFFICE CONFERENCE RE: SAME; LETTER TO MR. LUBERTOZZI RE: OPC OBJECTION.	0.40	
06/23/06		0.00	
06/29/06	COMMUNICATIONS RE: DEFICIENCIES.	0.40	0

3.80 - 2.70 = 1.1
~~1.045.00~~
 302.50

FEDERAL EXPRESS
PHOTOCOPIES

25.60
8.00

Continued
P.18

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33183
JULY 19, 2006
FILE # 30057-0120

PAGE 2

TOTAL COSTS ADVANCED

33.60

TOTAL STATEMENT

~~\$1,078.60~~

336.10

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F.E.I. # 59-2763536

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

INVOICE # 32997
JUNE 21, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

05/04/06	PREPARE AFFIDAVIT OF MR. SCHUMACHER; LETTER TO MR. LUBERTOZZI RE: SAME.	0.10	
05/05/06	PREPARE MFR'S (CUSTOMER COMPLAINTS).	0.30	
05/09/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.70	
05/10/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.20	
05/11/06	PREPARATION OF FILINGS.	1.00	
05/11/06	PREPARE APPLICATION AND MFR'S FOR FILING.	2.00	
05/12/06	FINALIZE AND FILE APPLICATION.	1.00	
05/12/06	PREPARE MFR'S AND APPLICATION FOR FILING.	1.00	
05/24/06	PREPARE SYNOPSIS AND COMBINED NOTICE; COMMUNICATIONS WITH MR. LUBERTOZZI RE: TARIFF; LETTER TO PSC CLERK CONFIRMING THAT THE UTILITY IS NOT REQUESTING INTERIM WATER RATES.	1.50	
05/31/06	TELEPHONE CONFERENCE WITH MR. WILLIS (PSC) RE: EXTENSION OF TIME TO DETERMINE INTERIM RATES; COMMUNICATIONS WITH MS. ROTH RE: SAME.	0.10	
		7.90	2,172.50
	LONG DISTANCE CALLS	0.75	
	FEDERAL EXPRESS	2.00	
	PHOTOCOPIES	804.73	
	PHOTOCOPIES	345.50	
	EXTRA CLERICAL SUPPORT	33.56	
	MISCELLANEOUS EXPENSE	9.91	
	SUPPLIES	37.58	

Continued

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F.E.I. # 59-2783538

UTILITIES, INC

INVOICE # 32997
JUNE 21, 2006
FILE # 30057-0120

PAGE 2

TOTAL COSTS ADVANCED	1,233.93
TOTAL STATEMENT	\$3,406.43

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F.E.I. # 58-2783536

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

INVOICE # 32614
APRIL 20, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

03/09/06	PREPARE TEST YEAR LETTER, APPLICATION FOR RATE INCREASE, TARIFF SHEETS.	1.00	
03/13/06	RESEARCH HIGHLANDS COUNTY WEBSITE FOR COUNTY COMMISSIONERS, LIBRARY LOCATION AND HOURS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI RE: TEST YEAR LETTER; PREPARE SYNOPSIS.	0.70	
03/14/06	PREPARE TEST YEAR LETTER AND APPLICATION; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. ROTH AND MR. FLYNN RE: SAME, 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 AND CHARGES.	0.40	
03/16/06	PREPARE TEST YEAR LETTER.	0.30	
03/20/06	PREPARE APPLICATION	0.20	
03/22/06	TELEPHONE CONFERENCE WITH MR. UNKE RE: PREPARATION OF MFR'S.	0.20	
		3.30	907.50
	FEDERAL EXPRESS	3.00	
	PHOTOCOPIES	120.62	
	PHOTOCOPIES	0.75	
	TOTAL COSTS ADVANCED		124.37
	TOTAL STATEMENT		\$1,031.87

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

INVOICE # 32801
MAY 17, 2006
FILE # 30057-0120

PAGE 1

MATTER	LAKE PLACID - 2005 RATE CASE		
04/06/06	PREPARE INTERIM AND FINAL TARIFF SHEETS.	1.00	
04/21/06	LETTER TO MR. LUBERTOZZI RE: COMMISSION APPROVAL OF TEST YEAR; ADDITIONAL REQUIREMENTS.	0.20	
		1.20	330.00
	TELECOPIER	6.00	
	FILING FEE	2,000.00	
	PHOTOCOPIES	1.92	
	PHOTOCOPIES	14.75	
	COURIER SERVICE	120.00	
	MEAL	9.35	
	SUPPLIES	24.74	
	TOTAL COSTS ADVANCED		2,176.76
	TOTAL STATEMENT		\$2,506.76

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F.E.I. # 59-2783536

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

INVOICE # 31864
NOVEMBER 28, 2005
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

10/05/05	PREPARE TEST YEAR LETTER.	0.20	
10/17/05	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: TEST YEAR LETTERS AND PRO FORMA INFORMATION NEEDED TO SATISFY COMMISSION REQUIREMENTS.	0.20	
		0.40	
			100.00
	TOTAL STATEMENT		\$100.00

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F.E.I. # 59-2783538

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

INVOICE # 31636
OCTOBER 28, 2005
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

09/30/05	RESEARCH RE: PREVIOUS RATE CASES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: TEST YEAR LETTER; PREPARE TEST YEAR LETTER.	0.60	
		0.60	150.00
	TOTAL STATEMENT		\$150.00

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 06/30/06
 Docket No. 060260-WS; Lake Placid 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	0.00		15.85
Billing Rate: \$125/hr	Amount	\$1,981.25	\$0.00	\$0.00	\$19.40	\$2,000.65

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						\$5,025.65



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

Management & Regulatory Consultants, Inc.

MS. 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

<u>Week of:</u>		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

20:90 9002-11-711
 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	15.00	1875.00
		177.00	\$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	7.00
		<u>\$388.05</u>

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



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Management & Regulatory Consultants, Inc.

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 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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 e-mail: frankden@nettally.com

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

<u>Week of:</u>			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	<u>9.00</u>	<u>1125.00</u>
		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	<u>18.22</u>
		\$ 35.17

PAYMENTS AND CREDITS

05/25/06,	PAYMENTS	-22513.05
06/09/06,	PAYMENTS	-26127.55
		=====

BALANCE DUE \$ 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.

Item (4a)

	<u>Name</u>	<u>Company</u>	<u>W/E Date</u>	<u>Hrs. Worked</u>	<u>Amt Billed</u>	<u>Hrly Rate</u>	<u>Duties</u>	<u>Invoice Number</u>
1	Portu, Bernardo	Accountemps	3/3/2006	3.1	72.00	23.40	MFR preparation	10958
2	Sayles, Sharnell S.	Office Team	3/3/2006	2.5	41.84	17.00	Office Assistance	11227
3	MacKinney, David J.	JacksonWabash	3/5/2006	0.8	24.91	32.44	MFR preparation	11224
4	Portu, Bernardo	Accountemps	3/10/2006	3.1	72.00	23.40	MFR preparation	11779
5	Santiago, Carmen M.	Office Team	3/10/2006	1.7	29.43	17.00	Data compilation	11407
6	Sayles, Sharnell S.	Office Team	3/10/2006	2.1	35.31	17.00	Office Assistance	11778
7	Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.34	32.44	MFR preparation	11780
8	MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.72	32.44	MFR preparation	11780
9	Portu, Bernardo	Accountemps	3/17/2006	3.1	72.00	23.40	MFR preparation	13169
10	Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.35	32.44	MFR preparation	13112
11	MacKinney, David J.	JacksonWabash	3/19/2006	2.5	79.85	32.44	MFR preparation	13112
12	Portu, Bernardo	Accountemps	3/24/2006	2.5	58.50	23.40	MFR preparation	13168
13	Havro, Chou-Lian	JacksonWabash	3/24/2006	3.0	97.32	32.44	MFR preparation	13112
14	MacKinney, David J.	JacksonWabash	3/26/2006	3.1	99.82	32.44	MFR preparation	13112
15	MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.75	32.44	MFR preparation	13326
16	Unke, Tom	Virchow Krause	4/7/2006	7.8	2,131.25	275.00	MFR preparation	14504
17	Johnson, Michael	Virchow Krause	4/7/2006	35.6	5,878.31	165.00	MFR preparation	14504
18	Steiner, Megan	Virchow Krause	4/7/2006	3.4	498.44	145.00	MFR preparation	14504
19	MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.07	32.44	MFR preparation	14269
20	MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.46	32.44	MFR preparation	15449
21	MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.97	32.44	MFR preparation	15449
22	MacKinney, David J.	JacksonWabash	5/3/2006	1.8	58.02	32.44	MFR preparation	17570
23	Copley, Wendy	Office Team	5/5/2006	6.7	153.00	22.95	Office Assistance	17544
24	Rojas Rodriguez, Felix A	Office Team	5/5/2006	1.0	17.00	17.00	Office Assistance	16688
25	Unke, Tom	Virchow Krause	5/11/2006	0.8	206.25	275.00	MFR preparation	18125
26	Johnson, Michael	Virchow Krause	5/11/2006	57.3	9,446.25	165.00	MFR preparation	18125
27	Steiner, Megan	Virchow Krause	5/11/2006	3.6	516.56	145.00	MFR preparation	18125
28	Unke, Tom	Virchow Krause	7/27/2006	2.5	678.81	275.00	MFR preparation	25848
29	Johnson, Michael	Virchow Krause	7/27/2006	9.9	1,625.92	165.00	MFR preparation	25848
30	Steiner, Megan	Virchow Krause	7/27/2006	0.3	46.34	145.00	MFR preparation	25848
31	Monsour, Jason	Office Team	7/28/2006	2.4	40.00	17.00	Office Assistance	23872
32	Premovic, Dana	Office Team	7/28/2006	3.0	51.77	17.00	Office Assistance	23872
33	Choi, Sunjoo	Office Team	8/11/2006	1.8	30.73	17.00	Office Assistance	25329
34	Merkson, Jericho	Office Team	8/11/2006	0.4	6.53	17.00	Office Assistance	25329
35	Premovic, Dana	Office Team	8/11/2006	2.7	45.11	17.00	Office Assistance	25329
36	Craig, Janna	Office Team	8/18/2006	3.5	59.50	17.00	Office Assistance	26425
37	Jackson, Rachael	Office Team	8/18/2006	2.4	40.61	17.00	Office Assistance	26425
38	Premovic, Dana	Office Team	8/18/2006	2.0	34.00	17.00	Office Assistance	26425

Item 4(d)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Unke, Tom	Virchow Krause	275	-3.00	(825.00)	Assist with Data Requests, audit facilitation
2 Johnson, Michael	Virchow Krause	165	-34.70	(5,725.50)	Assist with Data Requests, audit facilitation
3 Steiner, Megan	Virchow Krause	145	24.70	3,581.50	
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	192.00		* Legal Fees
5 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	40.00		* U & U Data Requests
6 Lubertozzi, Steve	Water Service Corp.	89	38.00	7,832.00	Assist with Data Requests, audit facilitation
7 Roth, Holly	Water Service Corp.	72	0.00	-	Assist with Data Requests, audit facilitation
8 Thomas, Bill	Water Service Corp.	38	0.00	-	Assist with Data Requests, audit facilitation
9 Dihel, Steve	Water Service Corp.	31	0.00	-	Assist with Data Requests, audit facilitation
10 Sundario, Lena	Water Service Corp.	43	100.00	5,910.78	Assist with Data Requests, audit facilitation
11 Weeks, Kirsten	Water Service Corp.	45	39.00	4,005.00	Assist with Data Requests, audit facilitation
12 Neyzelman, Dimitry	Water Service Corp.	43	116.50	5,009.50	Assist with Data Requests, audit facilitation
13 Povich, Erin	Water Service Corp.	29	53.98	1,565.42	Assist with Data Requests, audit facilitation
14 Menotti, Michelle	Water Service Corp.	34	14.00	476.00	Assist with Data Requests, audit facilitation
15 Yap, Lowell	Water Service Corp.	25	59.50	1,487.50	Assist with Data Requests, audit facilitation
16 Barrett, Jason	Water Service Corp.	29	80.00	2,320.00	Assist with Data Requests, audit facilitation
17 Dryjanski, Michael	Water Service Corp.	57	34.50	1,966.50	Assist with Data Requests, audit facilitation
			<u>512.50</u>	<u>27,603.70</u>	

* Provided in separate schedule

Item 4(e)

Name	Vendor Name	Charges Incurred	Est. Total Charges	Est. Remaining Expense	Type of Services	
1	Water Service Corp.	-	378.00	378.00	Customer Notices, postage	
2	Water Service Corp.	-	51.00	51.00	Customer Notices, Stock	
3	Water Service Corp.	-	1,200.00	1,200.00	Travel, Airfare	
4	Water Service Corp.	-	1,600.00	1,600.00	Travel/Hotel/Accomidation	
5	Water Service Corp.	-	400.00	400.00	Travel/Rental Car	
6	Water Service Corp.	214.22	12,000.00	11,785.78	FedEx, copies & Other Misc.	
7	Various Office Temps	Office Team	1,845.91	20,000.00	18,154.09	Assist with Data and Audit Requests
		<u>2,060.13</u>	<u>35,629.00</u>	<u>33,568.87</u>		

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	*	641	* 1863014 --RATE CASE EXPENSE--4--					
	SUB	T	OTAL FO R ACCO 1863014		0		BEG	0
							NET	0
							END	0
62	*	641	* 1863015 --RATE CASE EXPENSE--5--					
62	*	641	* 1863015 5680*08662*ROSE,SUND	100			062-AP.INVD-01-39	
62	*	641	* 1863015 SE80.CAPTIVE	41		5/5/2006	062-SE80.A-03-01	
62	*	641	* 1863015 SE80.CAPTIVE	183		5/5/2006	062-SE80.A-03-01	
62	*	641	* 1863015 SE80.CAPTIVE	252		5/5/2006	062-SE80.A-03-01	
62	*	641	* 1863015 SE80.CAPTIVE	186		5/5/2006	062-SE80.A-03-01	
62	*	641	* 1863015 18079*08662*ROSE,SUN	1,031.87			062-AP.INVD-05-49	
62	*	641	* 1863015 18115*08662*ROSE,SUN	2,506.76			062-AP.INVD-05-49	
62	*	641	* 1863015 CAP TIME	118		6/30/2006	062-CAPTIVE-06-04	
62	*	641	* 1863015 SE80.CAPTIVE	41		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863015 SE80.CAPTIVE	126		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863015 SE80.CAPTIVE	594		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863015 SE80.CAPTIVE	915		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863015 21475*08662*ROSE,SUN	3,406.43			062-AP.INVD-07-39	
	SUB	T	OTAL FO R ACCO 1863015	9,501.06		0	BEG	150
							NET	9,501.06
							END	9,651.06
62	*	641	* 1863016 --RATE CASE EXPENSE--6--					
62	*	641	* 1863016 11227*11478*OFFICE T	41.84			062-AP.INVD-03-52	
62	*	641	* 1863016 11224*18955*JACKSONW	24.91			062-AP.INVD-03-52	
62	*	641	* 1863016 11779*11460*ACCOUNTE	72			062-AP.INVD-03-54	
62	*	641	* 1863016 11407*11478*OFFICE T	29.43			062-AP.INVD-03-54	
62	*	641	* 1863016 11778*11478*OFFICE T	35.31			062-AP.INVD-03-54	
62	*	641	* 1863016 11780*18955*JACKSONW	86.72			062-AP.INVD-03-54	
62	*	641	* 1863016 11780*18955*JACKSONW	87.34			062-AP.INVD-03-54	
62	*	641	* 1863016 12314*00464*FEDEX	13.07			062-AP.INVD-03-55	
62	*	641	* 1863016 13168*11460*ACCOUNTE	58.5			062-AP.INVD-04-43	
62	*	641	* 1863016 13169*11460*ACCOUNTE	72			062-AP.INVD-04-43	
62	*	641	* 1863016 13112*18955*JACKSONW	79.85			062-AP.INVD-04-43	
62	*	641	* 1863016 13112*18955*JACKSONW	82.35			062-AP.INVD-04-43	
62	*	641	* 1863016 13112*18955*JACKSONW	99.82			062-AP.INVD-04-43	
62	*	641	* 1863016 13112*18955*JACKSONW	97.32			062-AP.INVD-04-43	
62	*	641	* 1863016 13326*18955*JACKSONW	100.75			062-AP.INVD-04-43	
62	*	641	* 1863016 14269*18955*JACKSONW	96.07			062-AP.INVD-04-44	
62	*	641	* 1863016 14504*19206*VIRCHOW,	8,508.00			062-AP.INVD-04-45	
62	*	641	* 1863016 15449*18955*JACKSONW	90.46			062-AP.INVD-05-45	
62	*	641	* 1863016 15449*18955*JACKSONW	82.97			062-AP.INVD-05-45	
62	*	641	* 1863016 16688*11478*OFFICE T	17			062-AP.INVD-05-47	
62	*	641	* 1863016 17544*11478*OFFICE T	153			062-AP.INVD-05-48	
62	*	641	* 1863016 17570*18955*JACKSONW	58.02			062-AP.INVD-05-48	
62	*	641	* 1863016 18125*19206*VIRCHOW,	10,169.06			062-AP.INVD-05-49	
62	*	641	* 1863016 SE80.CAPTIVE	966		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863016 SE80.CAPTIVE	1,095.00		7/6/2006	062-SE80.A-06-01	
62	*	641	* 1863016 SE 5 A/P ACCRUAL	6.13		7/7/2006	062-SE05.6A-06-07	
62	*	641	* 1863016 21137*00464*FEDEX	6.13			062-AP.INVD-07-38	
62	*	641	* 1863016 062*SE05.6A*06*07 2 07-07-2			6.13	062-REVERSE.JE-07-71	
62	*	641	* 1863016 23872*11478*OFFICE T	51.77			062-AP.INVD-08-45	

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	*	641	* 1863016 23872*11478*OFFICE T	40			062-AP.INVD-08-45	
62	*	641	* 1863016 25329*11478*OFFICE T	30.73			062-AP.INVD-08-47	
62	*	641	* 1863016 25329*11478*OFFICE T	45.11			062-AP.INVD-08-47	
62	*	641	* 1863016 25329*11478*OFFICE T	6.53			062-AP.INVD-08-47	
62	*	641	* 1863016 25848*19206*VIRCHOW,	2,351.07			062-AP.INVD-08-47	
62	*	641	* 1863016 26197*00464*FEDEX	195.02			062-AP.INVD-08-48	
62	*	641	* 1863016 26425*11478*OFFICE T	34			062-AP.INVD-08-48	
62	*	641	* 1863016 26425*11478*OFFICE T	40.61			062-AP.INVD-08-48	
62	*	641	* 1863016 26425*11478*OFFICE T	59.5			062-AP.INVD-08-48	
	SUB	T	OTAL FO R ACCO 1863016	25,083.39		6.13	BEG	0
							NET	25,077.26
							END	25,077.26

62 *	641 *	1865010 --AMORT - MAIN BREAK (WATER) --					
	SUB T	OTAL FOR ACCO 1865010	0	0	BEG	0	
					NET	0	
					END	0	
62 *	641 *	1865025 --AMORT - TANK MAINT&REP (WT R)-5--					
	SUB T	OTAL FOR ACCO 1865025	0	0	BEG	0	
					NET	0	
					END	0	
62 *	641 *	1865049 --AMORT - VOC TESTING--					
	SUB T	OTAL FOR ACCO 1865049	0	0	BEG	0	
					NET	0	
					END	0	
62 *	641 *	1865065 --AMORT - TANK MAINT&REP(SWR)-5--					
	SUB T	OTAL FOR ACCO 1865065	0	0	BEG	0	
					NET	0	
					END	0	

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GENERAL LEDGER
 FOR THE 14 PERIODS ENDING 12/31 5-Jan

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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	641	1863014	--RATE CASE EXPENSE--4--					
	SUB	OTAL FOR ACCO	1863014		0	0	BEG NET END	0 0 0
62	641	1863015	--RATE CASE EXPENSE--5--					
62	641	1863015	99647*08662*ROSE,SUN		150		062-AP.INVD-11-37	
	SUB	OTAL FOR ACCO	1863015		150	0	BEG NET END	0 150 150
62	641	1863016	--RATE CASE EXPENSE--6--					
	SUB	OTAL FOR ACCO	1863016		0	0	BEG NET END	0 0 0
62	641	1863017	--RATE CASE EXPENSE--7--					
	SUB	OTAL FOR ACCO	1863017		0	0	BEG NET END	0 0 0
62	641	1863018	--RATE CASE EXPENSE--8--					
	SUB	OTAL FOR ACCO	1863018		0	0	BEG NET END	0 0 0
62	641	1863064	--RATE CASE EXP AMORT--4--					
	SUB	OTAL FOR ACCO	1863064		0	0	BEG NET END	0 0 0
62	641	1863065	--RATE CASE EXP AMORT--5--					
	SUB	OTAL FOR ACCO	1863065		0	0	BEG NET END	0 0 0
62	641	1863067	--RATE CASE EXP AMORT--7--					
	SUB	OTAL FOR ACCO	1863067		0	0	BEG NET END	0 0 0