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

(850) 877-6555  
FAX (850) 656-4029  
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REPLY TO CENTRAL FLORIDA OFFICE

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LONGWOOD, FLORIDA 32779  
(407) 830-6331  
FAX (407) 830-8522

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

November 22, 2006

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

RECEIVED - FPSC  
06 NOV 27 AM 9:28  
COMMISSION  
CLERK

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 supplemental response of Alafaya Utilities, Inc., (*Utility*) to Staff's request for information dated June 27, 2006:

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

- CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR CP forwarded  
GCL \_\_\_\_\_  
OPC RESPONSE: Please refer to composite Exhibit "6" attached hereto.  
RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC 1  
OTH \_\_\_\_\_
- (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.
- (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.

DOCUMENT NUMBER - DATE

10780 NOV 27 06

FPSC - COMMISSION CLERK

Ms. Blanca Bayo  
Commission Clerk & Administrative Services Director  
Florida Public Service Commission  
November 22, 2006  
Page 2

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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.

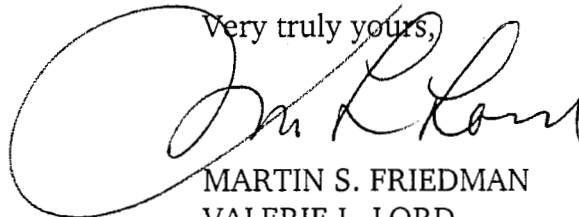
RESPONSE: Please refer to composite Exhibit "6" attached hereto.

- (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.

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

Ms. Blanca Bayo  
Commission Clerk & Administrative Services Director  
Florida Public Service Commission  
November 22, 2006  
Page 3

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cc: Ralph Jaeger, Esquire, Office of General Counsel (w/o enclosures)  
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures)  
Ms. Patti Daniel, Division of Economic Regulation (w/o enclosures)  
Mr. Richard Redemann, Division of Economic Regulation (w/o enclosures)  
Steven M. Lubertozzi, Chief Regulatory Officer (w/enclosures)  
John Hoy, Regional Vice President for Operations (w/o enclosures)  
Patrick C. Flynn, Regional Director (w/o enclosures)  
Mr. Frank Seidman (w/o enclosures)  
Ms. Deborah Swain (w/o enclosures)  
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\ALAFAYA UTILITIES\(.112) 2005 RATE CASE\PSC Clerk 15 (Rate Case Expense Update).ltr.wpd

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

ROSE, SUNDBSTROM & 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**
July '06	08/18/06	\$3,877.50**	\$1,179.70	\$5,057.20
August '06	09/20/06	\$2,392.50	\$112.61	\$2,505.11
September '06	10/18/06	\$2,255.00	\$1,768.65	\$4,023.65
October '06	11/20/06	\$3,712.50	\$588.75	\$4,301.25
Total		\$18,467.50	\$10,225.69	\$28,693.19
TOTAL ACTUAL BILLINGS THROUGH 06/29/06				\$28,693.19

\* Includes filing fee of \$4,500.00

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

**TOTAL UNBILLED FEES AND DISBURSEMENTS**

<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
\$1,000	\$250.00	\$1,250.00***
*** Estimated		

**ESTIMATE TO COMPLETE THROUGH PAA PROCESS**

Description	Fees	Disbursements	Total
Respond to Staff's data requests; telephone conferences with Mr. Lubertozzi and rate case consultants re same; prepare responses to OPC discovery; review staff recommendation and conferences with client and rate case consultants 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	\$18,467.50
Actual Disbursements	\$10,225.69
Unbilled Fees	\$1,000.00
Unbilled Disbursements	\$250.00
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
<b>TOTAL</b>	<b>\$77,193.19</b>

LAW OFFICES

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P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I. # 59-2783538

UTILITIES, INC  
ATTN: EXECUTIVE ASSISTANT  
2335 SANDERS RD  
NORTHBROOK, IL 60062

INVOICE # 34095  
NOVEMBER 20, 2006  
FILE # 30057-0111

PAGE 1

MATTER: ALABAMA UTILITIES, INC/2005 RATE CASE

10/08/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: STAFF DATA REQUESTS RE: CONSUMPTION INFORMATION; TELEPHONE CONFERENCE WITH MR. RENDELL RE: SAME. LETTER TO MR. RENDELL RE: RETENTION BONUSES.	0.50
10/08/06	PREPARE RESPONSES TO STAFF'S THIRD DATA REQUEST; TELEPHONE CONFERENCE WITH MS. WEEKS AND MR. LUBERTOZZI RE: SAME AND STAFF'S FOURTH DATA REQUEST.	3.50
10/05/06	LETTER TO PSC RE: AFFIDAVIT OF MAILING COMBINED NOTICE; NOTICE OF FILING; PREPARE SAME; COMMUNICATIONS WITH ATTORNEY FLEMING RE: INITIAL CUSTOMER NOTICE.	0.30
10/09/06	REVIEW RESPONSES TO STAFF'S DATA REQUESTS AND DEFICIENCIES; PREPARE REPORT TO MR. LUBERTOZZI RE: SAME; REVIEW AUDIT; COMMUNICATIONS WITH MR. RENDELL AND MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: FOURTH DATA REQUEST.	0.80
10/09/06	PREPARE RESPONSES TO STAFF'S FOURTH DATA REQUEST; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. WEEKS AND MR. FLYNN RE: SAME; LETTER TO PSC CLERK RE: SUPPLEMENT TO RESPONSE TO STAFF'S THIRD DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. RENDELL RE: CHANGE IN AGENDA DATES.	1.50
10/10/06	REVIEW CUSTOMER COMPLAINT AND LETTER TO MR. FLYNN CONCERNING SAME	0.20
10/11/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. WEEKS AND MR. FLYNN RE: RESPONSES TO STAFF'S FOURTH DATA	1.30

Continued

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UTILITIES, INC

INVOICE # 34096  
NOVEMBER 20, 2006  
FILE # 30057-0112

PAGE 2

	REQUESTS; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: MAILING CUSTOMER NOTICES. COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: ADDITIONAL DATA REQUESTS.	0.00
10/11/06		
10/12/06	PREPARE RESPONSES TO STAFF'S FIFTH DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: SAME; LETTER TO MR. LUBERTOZZI RE: SAME.	1.90
10/13/06	PREPARE REVISED CASE SCHEDULE.	0.20
10/19/06	LETTER TO MR. LUBERTOZZI RE: CUSTOMER COMPLAINTS RE: RATE INCREASES; REVIEW SAME; COMMUNICATIONS WITH MR. RENDELL RE: SAME.	0.40
10/23/06	COMMUNICATIONS WITH MR. DRYJANSKI RE: NOTICE OF CUSTOMER HEARING.	0.20
10/24/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: GUE DATE FOR RESPONSES TO DATA REQUESTS AND AUDIT; PREPARE NOTICE OF FILING AFFIDAVIT OF MAILING NOTICE OF CUSTOMER MEETING; LETTER TO PSC CLERK RE: SAME.	0.30
10/25/06	REVIEW CUSTOMER COMPLAINTS; TELEPHONE CONFERENCE WITH MS. WEEKS RE: RESPONSES TO AUDIT.	0.20
10/26/06	LETTER TO MR. LUBERTOZZI RE: OBJECTIONS BY CUSTOMERS TO RATE INCREASES.	0.10
10/27/06	PREPARE RESPONSES TO STAFF AUDIT; LETTER TO PSC CLERK RE: SAME; TELEPHONE CONFERENCE WITH MS. WEEKS RE: SAME; COMMUNICATIONS WITH MS. WEEKS AND MR. RENDELL RE: SAME; LETTER TO MR. LUBERTOZZI RE: ADDITIONAL CUSTOMER COMPLAINTS.	1.00
10/27/06		0.00
10/30/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. LUBERTOZZI RE: 8-14 SCHEDULES AND MEETING TO DISCUSS SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. WEEKS RE: SAME.	0.20

Continued

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UTILITIES, INC.

INVOICE # 04095  
NOVEMBER 20, 2006  
FILE # 30087-0112

PAGE 3

10/31/06	TELEPHONE CONFERENCE WITH MS. BANKS AND OTHER MEMBERS OF STAFF RE: ADJUSTMENTS TO CONSUMPTION REPORTS.	0.30	
		13.50	3,712.50
	LONG DISTANCE CALLS	2.25	
	FEDERAL EXPRESS	32.50	
	TELEVIEWER	12.00	
	PHOTOCOPIER	315.00	
	TOTAL COSTS ADVANCED		388.25
	TOTAL STATEMENT		34,301.25

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FE.I. # 59-2763536

UTILITIES, INC  
C/O MS. JOY ROSEN  
2935 SANDERS RD  
NORTHBROOK, IL 60062

INVOICE # 33898  
OCTOBER 18, 2006  
FILE # 30057-0112

PAGE 1

MATTER

ALAPAYA UTILITIES, INC/2005 RATE CASE

09/01/06	COMMUNICATIONS WITH MR. FLETCHER AND MR. DRYJANSKI RE: INTERIM RATE NOTICE; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: JUSTIFICATION FOR REVISED MISCELLANEOUS SERVICE CHARGE; PREPARE ANALYSIS AND MEMORANDUM TO MR. LUBERTOZZI RE: SAME.	0.60
09/01/06	LUBERTOZZI RE: SAME.	0.00
09/05/06	PREPARE SYNOPSIS: COMMUNICATIONS WITH MR. RENDELL RE: HURRICANE LANGUAGE INSERT.	0.50
09/06/06	PREPARE SYNOPSIS AND COMBINED NOTICE: COMMUNICATIONS WITH MR. FLETCHER RE: SAME; REVIEW ADDITIONAL DATA REQUESTS FROM PSC STAFF; LETTER TO MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MR. RENDELL RE: INCLUDING REQUESTED MISCELLANEOUS SERVICE CHARGES IN NOTICE; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: DATA REQUEST RE: MISCELLANEOUS SERVICE CHARGES.	0.00
09/07/06	PREPARE SYNOPSIS, COMBINED NOTICE; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER RE: SAME; TELEPHONE CONFERENCE WITH MR. RENDELL, MR. LUBERTOZZI RE: EXTENSION OF TIME FOR STAFF TO REVIEW APPLICATION.	0.70
09/11/06	PREPARE SYNOPSIS AND COMBINED NOTICE: COMMUNICATIONS WITH MR. FLETCHER RE: SAME.	0.50
09/12/06	TELEPHONE CONFERENCE WITH MS. WEEKS RE: STAFF'S FIRST DATA REQUEST; TELEPHONE CONFERENCE WITH MR. SMALL, MR. NEYZELMAN RE: SAME.	0.70
09/13/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER RE: INITIAL CUSTOMER	0.50

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F.E.I. # 59-2783538

UTILITIES, INC.

INVOICE # 33898  
OCTOBER 18, 2006  
FILE # 30057-0112

PAGE

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NOTICE, HEARING NOTICE, SYNOPSIS;  
PREPARE SAME; COMMUNICATIONS WITH MR.  
DRYJANSKI RE: SAME; REVIEW STAFF'S  
FOURTH DEFICIENCY LETTER; TELEPHONE  
CONFERENCE WITH MR. FLETCHER RE: SAME. 0.00  
09/13/06  
09/14/06 PREPARE RESPONSES TO STAFF'S SECOND DATA  
REQUESTS; COMMUNICATIONS WITH MR.  
NEYZELMAN RE: SAME; COMMUNICATIONS WITH  
MR. FLYNN RE: STAFF DATA REQUESTS;  
PREPARE RESPONSES TO STAFF'S THIRD AND  
FOURTH DATA REQUESTS; TELEPHONE  
CONFERENCE WITH MR. FLETCHER RE: SAME; 0.00  
09/14/06  
COMMUNICATIONS WITH MR. LUBERTOZZI, ET  
AL. RE: SAME.  
09/19/06 PREPARE AFFIDAVIT OF MAILING - INITIAL  
NOTICE AND NOTICE OF CUSTOMER MEETING;  
COMMUNICATIONS WITH MR. DRYJANSKI RE:  
SAME; COMMUNICATIONS WITH MR. DRYJANSKI  
RE: MFR'S; LETTER TO MR. LUBERTOZZI RE:  
TARIFF SHEETS. 1.00  
09/20/06 TELEPHONE CONFERENCE WITH MR. LUBERTOZZI  
RE: CASE SCHEDULE AND TELEPHONE  
CONFERENCE WITH MR. RENDELL CONCERNING  
SAME. 0.30  
09/20/06 TELEPHONE CONFERENCE WITH MR. RENDELL  
RE: REVISED AGENDA DATES. 0.10  
09/21/06 TELEPHONE CONFERENCE AND COMMUNICATIONS  
WITH MR. RENDELL AND MR. LUBERTOZZI RE:  
REVISED AGENDA DATE. 0.10  
09/22/06 COMMUNICATIONS WITH MR. DRYJANSKI RE:  
INITIAL NOTICE AND HEARING NOTICE DATES;  
PREPARE WAIVER LETTER TO PSC; REVIEW  
STAFF'S FOURTH DATA REQUEST; FAX SAME TO  
MR. LUBERTOZZI AND MR. FLYNN. 0.30  
09/26/06 TELEPHONE CONFERENCE WITH MR. RENDELL  
RE: STAFF DATA REQUESTS RE: CIAC LEVELS;  
COMMUNICATIONS WITH MR. LUBERTOZZI RE:  
SAME. 0.10

8.20

2,255.00  
CONTINUED

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(850) 877-6655

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UTILITIES, INC

INVOICE # 33898  
OCTOBER 18, 2006  
FILE # 30057-0112

PAGE 3

LONG DISTANCE CALLS	3.75
FEDERAL EXPRESS	34.90
TELECOPIER	4.00
PHOTOCOPIES	1,726.00

TOTAL COSTS ADVANCED 1,768.65

TOTAL STATEMENT \$4,023.53

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F.E.I. # 59-2783538

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

INVOICE # 33681  
SEPTEMBER 20, 2006  
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/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	PREPARE TARIFF SHEETS, NOTICE OF INTERIM RATE, GUARANTY, CORPORATE UNDERTAKINGS; COMMUNICATIONS WITH PSC RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI RE: GUARANTIES; TELEPHONE CONFERENCE WITH MR. FLYNN RE: STAFF AUDIT AND	1.50
08/07/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: REVISIONS TO SERVICE AVAILABILITY CHARGES.	0.00
08/08/06	PREPARE TARIFF SHEETS, CUSTOMER NOTICES; COMMUNICATIONS WITH STAFF RE: SAME; PREPARE CORPORATE UNDERTAKINGS; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	1.00
08/09/06	TELEPHONE CONFERENCE WITH MS. POVICH RE: INVOICES NEEDED FOR STAFF AUDIT; LETTER TO MR. LUBERTOZZI RE: COMMISSION ORDER APPROVING INTERIM RATES; REVIEW ORDER.	0.40
08/10/06	REVIEW STAFF'S SECOND DATA REQUESTS; LETTER TO MR. LUBERTOZZI RE: SAME; PREPARE RESPONSES; PREPARE RESPONSES TO STAFF'S SUPPLEMENTAL DEFICIENCY LETTER; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.60
08/14/06	LETTER TO PSC CLERK RE: CORPORATE UNDERTAKINGS.	0.20

Continued

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F.E.I. # 58-2789536

UTILITIES, INC

INVOICE # 30681  
SEPTEMBER 20, 2006  
FILE # 30057-0112

PAGE 2

08/16/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER RE: CUSTOMER NOTICES; TARIFF PAGES; PREPARE SAME; COMMUNICATIONS WITH MS. WELKS, MR. FLYNN RE: DEFICIENCY RESPONSES, MAILING NOTICES.	1.00
08/17/06	PREPARE RESPONSES TO STAFF'S DEFICIENCY LETTER.	0.50
08/21/06	PREPARE SUPPLEMENTAL DEFICIENCY RESPONSE; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER NOTICES; COMMUNICATIONS WITH MS. WEEKS RE: COMMENTS ON UI	1.00
08/21/06	AUDIT; LETTER TO PSC CLERK WITHDRAWING SAC REVISION.	0.00
08/22/06	TELEPHONE CONFERENCE WITH MR. RENDELL, MS. BASIC RE: VENUE FOR CUSTOMER MEETING; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: CUSTOMER NOTICES; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: NOTICES.	0.30
08/24/06	TELEPHONE CONFERENCE WITH MR. FLETCHER, MR. FLYNN RE: ALLOCATION OF BIOTECH FEES AND SERVICES; COMMUNICATIONS WITH MR. RENDELL RE: CONTACT NUMBERS FOR CUSTOMER MEETING VENUES; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: CUSTOMER	0.50
08/24/06	NOTICES; LETTER TO MR. FLETCHER RE: CUSTOMER NOTICES, TARIFF SHEETS; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: CHANGES TO MISCELLANEOUS SERVICE CHARGES.	0.00
08/25/06	COMMUNICATIONS WITH MR. RENDELL RE: VENUES AND DATES OF CUSTOMER MEETINGS; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: MISCELLANEOUS SERVICES CHARGE CHANGES; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH	0.30

Continued  
P. 10

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**ROSE, SUNDSTROM & BENTLEY, LLP**

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER  
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F.E.I. # 59-2783538

UTILITIES, INC

INVOICE # 33681  
SEPTEMBER 20, 2006  
FILE # 30057-0112

PAGE 3

08/25/06	MR. FLYNN RE: OFFICIAL DATE OF FILING; LETTER TO MR. LUBERTOZZI RE: SAME.	0.00	
08/28/06	PREPARE AFFIDAVIT OF MAILING; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER AND MR. LUBERTOZZI RE: CHANGES TO MISCELLANEOUS SERVICE CHARGES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER RE: TARIFF SHEET.	0.40	
08/28/06	COMMUNICATIONS WITH MR. RENDELL RE: VENUE FOR CUSTOMER MEETING; INTRA-OFFICE CONFERENCE RE: SAME; COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER MEETING SCHEDULE.	0.20	
08/30/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.20	
08/31/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: MISCELLANEOUS SERVICE CHARGES, BIOTECH ALLOCATIONS.	0.20	
		8.70	2,392.50
	LONG DISTANCE CALLS	2.00	
	FEDERAL EXPRESS	34.61	
	TELECOPIER	76.00	

TOTAL COSTS ADVANCED 112.61

TOTAL STATEMENT \$2,505.11

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

**ROSE, SUNDSTROM & BENTLEY, LLP**

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

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RE.I. # 59-2783536

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

INVOICE # 33467  
AUGUST 18, 2006  
FILE # 30057-0112

PAGE 1

MATTER ALAFAYA UTILITIES, INC/2005 RATE CASE

07/05/06	COMMUNICATIONS WITH MR. FLYNN AND MS. ROTH RE: STAFF'S DATA REQUESTS.	0.20
07/05/06	PREPARE RESPONSES TO DEFICIENCIES; COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	0.70
07/06/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	0.20
07/07/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, MR. LUBERTOZZI, ET AL, RE: SAME.	0.20
07/07/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, MR. LUBERTOZZI, ET AL, RE: SAME.	0.20
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
07/11/06	LETTER TO MR. LUBERTOZZI RE: COMMISSION CONSIDERATION OF APPLICATIONS FOR RATE INCREASE.	0.20
07/12/06	PREPARE COMPARISON OF REQUESTED INTERIM OF FINAL RATES, STAFF'S RECOMMENDED INTERIM RATES, REVISED FINAL RATES; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.50
07/13/06	PREPARE SYNOPSIS, CUSTOMER NOTICE, TARIFF SHEETS, CORPORATE UNDERTAKINGS; REVIEW STAFF'S RECOMMENDATIONS.	2.00
07/17/06	TRAVEL TO TALLAHASSEE TO ATTEND AGENDA CONFERENCE; PREPARATION FOR SAME.	0.60

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2763538

UTILITIES, INC

INVOICE # 33467  
AUGUST 18, 2006  
FILE # 30057-0112

PAGE 2

07/18/06	ATTEND AGENDA CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; RETURN TO ORLANDO.	0.60
07/21/06	COMMUNICATIONS WITH MR. FLYNN RE: REUSE PROPSAL, RESPONSE TO BANK OF AMERICA; INTRA-OFFICE CONFERENCE RE: SAME.	0.20
07/24/06	PREPARE SCHEDULE OF LEGAL EXPENSE; REVIEW STAFF DEFICIENCY LETTER; PREPARE RESPONSES TO STAFF'S FIRST SET OF DATA REQUESTS; COMMUNICATIONS WITH MR. SMALL RE: VIEWING TAX RETURNS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME.	0.90
07/25/06	PREPARE SCHEDULE OF LEGAL EXPENSE; COMMUNICATIONS WITH MS. POVICH AND MS. WEEKS RE: RESPONSES TO STAFF'S FIRST DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. FLYNN RE: RESPONSES TO DATA REQUESTS.	2.00
07/26/06	TELEPHONE CONFERENCE WITH MR. GONGRE AND MR. FLYNN RE: STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MS. POVICH RE: SAME; PREPARE RESPONSES TO DATA REQUESTS; TELEPHONE CONFERENCE WITH MS. SWAIN RE: RATE CASE EXPENSE	3.00
07/26/06	SCHEDULE; TELEPHONE CONFERENCE WITH MR. RENDELL (PSC) RE: EXTENSION OF TIME TO FILE RESPONSES.	0.00
07/27/06	PREPARE RESPONSES TO STAFF'S DATA REQUESTS.	1.50
07/31/06	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME; TRAVEL TO AND FROM MEETING.	1.50

FEDERAL EXPRESS  
TRAVEL EXPENSE  
TELECOPIER

17.80  
- 3.70  
-----  
14.1  
40.27  
39.43  
14.00

5877.50  
4,895.00

Continued



LAW OFFICES

**ROSE, SUNDSTROM & BENTLEY, LLP**

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(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I. # 59-2789538

UTILITIES, INC

INVOICE # 33467  
AUGUST 18, 2006  
FILE # 30057-0112

PAGE 3

PHOTOCOPIES

1,086.00

TOTAL COSTS ADVANCED

1,179.70

TOTAL STATEMENT

~~\$6,074.70~~

5057.20

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.  
 Summary of Rate Case Expense - as of 11/22/06  
 Docket No. 060256-SU; Alafaya Utilities, Inc.

**BILLED EXPENSE**

		Prepare MFRs	Assist w/ & Respond to Data Req. & New Info.	Respond to Deficiency Letter	Respond to OPC Discovery	Expenses	Totals
Frank Seidman	Hours	15.85	2.15	1.00	1.50		20.50
Billing Rate: \$125/hr	Amount	\$1,981.25	\$268.75	\$125.00	\$187.50	\$19.40	\$2,581.90

**PROJECTED REMAINING EXPENSE THROUGH PAA**

			Assist w/ & Respond to Data Req. & New Info.	Prepare for and Attend Agenda	Respond to OPC Discovery	Exp. (est.)	Totals
Frank Seidman	Hours		10.00	4.00	10.00		24.00
Billing Rate: \$125/hr	Amount		\$1,250.00	\$500.00	\$1,250.00	\$25.00	\$3,025.00
Cumulative Total, Billed and Remaining							\$5,606.90

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

08/22/06  
 20025.10

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

PREVIOUS BALANCE \$ 7785.17

Week of:

HOURS

07/10/06	FS	CONSULTING - RESPONSE TO STAFF REQUESTS - RATE CASE EXPENSE SUMMARY - ALL SYSTEMS.	3.00	375.00
07/10/06	FS	CONSULTING - MID-COUNTY - RESPONSE TO STAFF DATA REQUEST.	3.00	375.00
07/10/06	FS	CONSULTING - EASTLAKE (HILLS. CTY) - REPONSE TO STAFF DATA REQUEST.	1.00	125.00
07/10/06	FS	CONSULTING - PREPARE COMMENTS FOR WTP RULE WORKSHOP.	3.00	375.00
07/17/06	FS	CONSULTING - SANDALHAVEN - RESPONSE TO STAFF DATA REQUEST.	1.00	125.00
07/24/06	FS	CONSULTING - ATTEND WTP RULE WORKSHOP; PREPARE SUMMARY MEMO. FOR CURRENT SERVICES RENDERED	3.00	375.00
			<u>14.00</u>	<u>\$ 1750.00</u>

EXPENSES

PAYMENTS AND CREDITS

07/24/06	PAYMENT	-	6285.17
08/01/06	PAYMENT	-	1500.00
			=====
	BALANCE DUE		\$ 1750.00

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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

09/19/06  
 20025.10

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

PREVIOUS BALANCE \$ 1750.00

<u>Week of:</u>		HOURS	
08/07/06	FS CONSULTING - MID-COUNTY - ASSIST W/AUDIT REQUEST RESPONSES.	4.00	500.00
08/07/06	FS CONSULTING - WTP RULE - PREPARE ADDITIONAL COMMENTS.	4.00	500.00
08/14/06	FS CONSULTING - MID-COUNTY - ASSIST W/AUDIT REQUEST RESPONSES.	1.50	187.50
08/14/06	FS CONSULTING - ALAFAYA - RESPOND TO STAFF REQUESTS RE I&I & MAIN FOOTAGES.	2.00	250.00
08/14/06	FS CONSULTING - WTP RULE - PREPARE ALTERNATIVE DRAFT RULE LANGUAGE.	2.00	250.00
08/14/06	FS CONSULTING - TIERRA VERDE - TEL.CONF. CALLS W/MASSOUDI, FLYNN RE U&U; PREPARE RESPONSES TO MASSOUDI.	3.50	437.50
08/21/06	FS CONSULTING - TIERRA VERDE - TEL. CONF. W/MASSOUDI, FLYNN, FRIEDMAN; PREPARE RESPONSE.	3.00	375.00
	FOR CURRENT SERVICES RENDERED	20.00	\$ 2500.00

EXPENSES

PAYMENTS AND CREDITS  
 08/19/06 PAYMENT, as of - 0.00  
 =====  
 BALANCE DUE \$ 4250.00

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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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 Tallahassee, FL 32317-3427  
 Phone or Fax (850) 877-0873  
 e-mail: frankden@nettally.com

**Management & Regulatory Consultants, Inc.**

**NOTE: INVOICE NOT YET RENDERED - COMPLETE THROUGH 11/22/06 ONLY**

ACCOUNTS PAYABLE  
 UTILITIES, INC.  
 2335 SANDERS ROAD  
 NORTHBROOK, IL 60062

12/01/06  
 20025.10

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

PREVIOUS BALANCE \$ 4250.00

<u>Week of:</u>		HOURS	
09/04/06	FS CONSULTING - UIF - PROVIDE "F" SCHEDULES FOR FILING.	0.25	31.25
09/11/06	FS CONSULTING - SANDY CREEK/BAYSIDE - CONFERENCE CALLS; "F" SCHEDULES PER COUNTY LETTER.	3.50	437.50
09/18/06	FS CONSULTING - SANDY CREEK - ADDITIONAL INFO FOR COUNTY.	9.50	1187.50
09/25/06	FS CONSULTING - SANDY CREEK - REVISED "F" SCHEDULES.	1.50	187.50
09/25/06	FS CONSULTING - WTP RULE - E-MEMO TO LUBERTOZZI.	0.50	62.50
09/25/06	FS CONSULTING - BAYSIDE - "F" SCHEDULES.	1.00	125.00
10/02/06	FS CONSULTING - SANDALHAVEN- CONFERENCE CALL; RESEARCH RE SAC APPLICATION.	2.00	250.00
10/09/06	FS CONSULTING - SANDALHAVEN - REVIEW HISTORIC TY MFR.	1.00	125.00
10/09/06	FS CONSULTING - SANLANDO, LAKE PLACID, LABRADOR, PENNBROOKE, CYPRESS LAKES - PROVIDE BLCD SPREADSHEETS FOR STAFF REQUEST.	1.00	125.00

12/01/06 INVOICE - CASE # 20025.10

(cont.)

10/09/06	FS	CONSULTING - CYRESS LAKES- ASSIST W/RESPONSE TO STAFF REQUEST.	4.00	500.00
10/16/06	FS	CONSULTING - PENNBROOKE - ASSIST W/RESPONSE TO STAFF REQUEST.	1.00	125.00
10/16/06	FS	CONSULTING - UIF - ASSIST W/RESPONSE TO STAFF REQUEST.	1.50	187.50
10/23/06	FS	CONSULTING - LABRADOR - ASSIST W/RESPONSE TO STAFF REQUEST.	4.00	500.00
10/23/06	FS	CONSULTING - SANDY CREEK - CONFERENCE CALL RE COUNTY ORDER.	0.75	93.75
11/01/06	FS	CONSULTING - MID-COUNTY - ASSIST W/RESPONSE TO STAFF REQUEST.	0.25	31.25
11/01/06	FS	CONSULTING - TIERRA VERDE - ASSIST W/RESPONSE TO OPC DISCOVERY.	0.50	62.50
11/06/06	FS	CONSULTING - MID-COUNTY - ASSIST W/RESPONSE TO OPC DISCOVERY.	2.00	250.00
11/06/06	FS	CONSULTING - TIERRA VERDE - ASSIST W/RESPONSE TO STAFF REQUEST.	0.75	93.75
11/06/06	FS	CONSULTING - CYPRESS LAKES - ASSIST W/RESPONSE TO STAFF REQUEST.	0.25	31.25
11/06/06	FS	CONSULTING - UIF - ASSIST W/RESPONSE TO DEFICIENCIES.	4.00	500.00
11/06/06	FS	CONSULTING - SANDALHAVEN - COMMENCE PROJECTED TY MFR.	0.50	62.50
11/13/06	FS	CONSULTING - MID-COUNTY - ASSIST W/RESPONSE TO OPC DISCOVERY.	4.00	500.00
11/13/06	FS	CONSULTING - TIERRA VERDE - ASSIST W/RESPONSE TO OPC DISCOVERY.	4.00	500.00
11/13/06	FS	CONSULTING - LAKE PLACID - ASSIST W/RESPONSE TO OPC DISCOVERY.	6.00	750.00
11/13/06	FS	CONSULTING - LABRADOR - ASSIST W/RESPONSE TO OPC DISCOVERY.	4.00	500.00



12/01/06 INVOICE - CASE # 20025.10 (cont.)

11/13/06	FS	CONSULTING - PENNBROOKE - ASSIST W/RESPONSE TO OPC DISCOVERY.	5.00	625.00
11/03/06	FS	CONSULTING - CYPRESS LAKES - ASSIST W/RESPONSE TO OPC DISCOVERY.	4.00	500.00
11/13/06	FS	CONSULTING - SANLANDO - ASSIST W/RESPONSE TO OPC DISCOVERY.	7.00	875.00
11/13/06	FS	CONSULTING - ALAFAYA - ASSIST W/RESPONSE TO OPC DISCOVERY.	1.50	187.50
11/13/06	FS	CONSULTING - LABRADOR - CONFERENCE CALL W/STAFF.	0.50	62.50

FOR CURRENT SERVICES RENDERED	75.75	\$ 9468.75
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## EXPENSES

## PAYMENTS AND CREDITS

09/20/06 PAYMENT	-	1750.00
10/13/06 PAYMENT	-	2500.00
		=====
BALANCE DUE		\$ 9468.75

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.

FOR THE 14 PE RIODS ENDING 12/3 6-Jan

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
67 *	647 *	1863012	--RATE CASE EXPENSE--2--				BEG	163,228.00
					0	0	NET	0
							END	163,228.00
67 *	647 *	1863015	--RATE CASE EXPENSE--5--				BEG	621
			5680*08662*ROSE,SUND	175			067-AP.INVD-01-51	
			SE80.CAPTIME	384		5/5/2006	067-SE80.A-03-01	
			SE80.CAPTIME	292		5/5/2006	067-SE80.A-03-01	
			SE80.CAPTIME	210		5/5/2006	067-SE80.A-03-01	
			SE80.CAPTIME	549		5/5/2006	067-SE80.A-03-01	
			SE80.CAPTIME	341		5/5/2006	067-SE80.A-03-01	
			SE80.CAPTIME	672		5/5/2006	067-SE80.A-03-01	
			13763*19192*WRIGHT,	72.5			067-AP.INVD-04-54	
			14786*08662*ROSE,SUN	110.75			067-AP.INVD-04-57	
			16706*19192*WRIGHT,	45			067-AP.INVD-05-60	
			16706*19192*WRIGHT,	40			067-AP.INVD-05-61	
			16706*19192*WRIGHT,	45			067-AP.INVD-05-61	
			16706*19192*WRIGHT,			45	067-AP.INVD-05-61	
			18079*08662*ROSE,SUN	1,171.12			067-AP.INVD-05-64	
			18115*08662*ROSE,SUN	5,495.41			067-AP.INVD-05-64	
			CAP TIME	206.5		6/30/2006	067-CAPTIME-06-05	
			SE80.CAPTIME	155		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	330		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	384		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	1,092.00		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	1,095.00		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	1,281.00		7/6/2006	067-SE80.A-06-01	
			SE80.CAPTIME	1,680.00		7/6/2006	067-SE80.A-06-01	
			21476*08662*ROSE,SUN	4,408.81			067-AP.INVD-07-55	
				20,235.09		45	NET	20,190.09
							END	20,811.09
67 *	647 *	1863016	--RATE CASE EXPENSE--6--				BEG	0
			11227*11478*OFFICE T	41.84			067-AP.INVD-03-63	
			10960*15933*MILIAN,	552.5			067-AP.INVD-03-63	
			11224*18955*JACKSONW	290.61			067-AP.INVD-03-63	
			11779*11460*ACCOUNTE	72			067-AP.INVD-03-65	
			11407*11478*OFFICE T	29.42			067-AP.INVD-03-65	
			11778*11478*OFFICE T	35.31			067-AP.INVD-03-65	
			11780*18955*JACKSONW	86.72			067-AP.INVD-03-65	
			11780*18955*JACKSONW	87.34			067-AP.INVD-03-65	
			13168*11460*ACCOUNTE	58.5			067-AP.INVD-04-54	
			13169*11460*ACCOUNTE	72			067-AP.INVD-04-54	
			13436*15933*MILIAN,	9,877.50			067-AP.INVD-04-54	
			13112*18955*JACKSONW	79.85			067-AP.INVD-04-54	
			13112*18955*JACKSONW	82.35			067-AP.INVD-04-54	
			13112*18955*JACKSONW	99.82			067-AP.INVD-04-54	
			13112*18955*JACKSONW	97.32			067-AP.INVD-04-54	
			13326*18955*JACKSONW	100.75			067-AP.INVD-04-54	
			14110*13098*CPH ENGI	2,510.18			067-AP.INVD-04-55	
			14269*18955*JACKSONW	96.07			067-AP.INVD-04-55	
			15449*18955*JACKSONW	90.46			067-AP.INVD-05-57	
			15449*18955*JACKSONW	82.97			067-AP.INVD-05-57	
			15787*13098*CPH ENGI	10,765.24			067-AP.INVD-05-58	
			17076*07002*MANAGEME	813.15			067-AP.INVD-05-60	
			16688*11478*OFFICE T	17			067-AP.INVD-05-60	
			17034*15933*MILIAN,	9,212.50			067-AP.INVD-05-60	
			17570*18955*JACKSONW	58.02			067-AP.INVD-05-62	
			18128*07002*MANAGEME	718.75			067-AP.INVD-05-64	
			18324*00464*FEDEX	95.58			067-AP.INVD-06-67	
			19775*15933*MILIAN,	3,035.00			067-AP.INVD-06-69	
			SE80.CAPTIME	41		7/6/2006	067-SE80.A-06-01	
			SE 5 A/P ACCRUAL	50.74		7/7/2006	067-SE05.6A-06-25	
			21137*00464*FEDEX	50.74			067-AP.INVD-07-53	
			21523*15933*MILIAN,	817.5			067-AP.INVD-07-55	
				40,118.73		0	NET	40,118.73
							END	40,118.73
67 *	647 *	1863018	--RATE CASE EXPENSE--8--				BEG	0
			10958*11460*ACCOUNTE		72		067-AP.INVD-03-63	

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
				72	0		NET	72
							END	72
67 *	647 *	1863030	--MISC REGULATORY COMM EXP--				BEG	65,813.59
				0	0		NET	0
							END	65,813.59
67 *	647 *	1863062	--RATE CASE EXP AMORT--2--				BEG	-49,444.00
			SE4.DEF.R.C.	2,501.00		2/3/2006	067-SE04.13-01-11	
			SE4.DEF.R.C.	2,501.00		3/2/2006	067-SE04.13-02-09	
			SE4.DEF.R.C.	2,501.00		4/5/2006	067-SE04.13-03-14	
			SE4.DEF.R.C.	2,501.00		4/25/2006	067-SE04.13-04-12	
			SE4.DEF.R.C.	2,501.00		6/2/2006	067-SE04.13-05-12	
			SE4.DEF.R.C.	2,501.00		6/29/2006	067-SE04.13-06-13	
				0	15,006.00		NET	-15,006.00
							END	-64,450.00
67 *	647 *	1863080	--MISC.REG.COMM.EXP-AMORT.--				BEG	-94,998.00
			SE4.DEF.R.C.	1,833.00		2/3/2006	067-SE04.13-01-11	
			SE4.DEF.R.C.	438		2/3/2006	067-SE04.13-01-11	
			SE4.DEF.R.C.	1,833.00		3/2/2006	067-SE04.13-02-09	
			SE4.DEF.R.C.	438		3/2/2006	067-SE04.13-02-09	
			SE4.DEF.R.C.	1,833.00		4/5/2006	067-SE04.13-03-14	
			SE4.DEF.R.C.	438		4/5/2006	067-SE04.13-03-14	
			SE4.DEF.R.C.	1,833.00		4/25/2006	067-SE04.13-04-12	
			SE4.DEF.R.C.	438		4/25/2006	067-SE04.13-04-12	
			SE4.DEF.R.C.	1,833.00		6/2/2006	067-SE04.13-05-12	
			SE4.DEF.R.C.	1,833.00		6/2/2006	067-SE04.13-05-12	
GL 1.2.2	-	2	DETAIL GE				NERAL LEDGER - GL	
							14:25:19 19 JU	L 2006 PAGE 3
			FOR THE 14 PE				RIODS ENDING 12/3	
							6-Jan	
			SE4.DEF.R.C.			438	6/2/2006 067-SE04.13-05-12	
			SE4.DEF.R.C.			2,634.08	6/29/2006 067-SE04.13-06-13	
			SE4.DEF.R.C.			18	6/29/2006 067-SE04.13-06-13	
				0	14,007.08		NET	-14,007.08
							END	-109,005.08
			GRAND TOTALS:	60,425.82	29,058.08		BEG	85,220.59
							NET	31,367.74
							END	116,588.33

□

REPO	RT DESCRIPTION -	DETAIL GENERAL LE DGER - GL
LEDG	ER ID - GL	
PERI	OD - 01-14	
---	COMPANY	
STRU	CTURE - 2	
SELE	CTION - 087	
SUBT	OTAL -	
---	SUBDIV	
STRU	CTURE - 6	
SELE	CTION - ALL	
SUBT	OTAL -	
---	ACCOUNT	
STRU	CTURE - 5	
SELE	CTION - 188.1	
SUBT	OTAL -	
SEGM	ENT - CURRENT YR ACT	
ZERO	SUPPRESS - Y	
SUM	AUTO JOURNALS - N	
SUM	ALL JOURNALS - N	
PAGE	BREAK - N	
SORT	BREAK - N	
PERI	OD BREAK - N	
EFFE	CTIVE RATE - N	
DATE	- EFFECTIVE	
SORT	SEQUENCE	
- 1-	COMPANY	
- 2-	SUBDIV	
- 3-	ACCOUNT	

Name	Company	W/E Date	Hrs. Worked	Amt Billed	Hrly/rate	Duties:	Invoice Number
1 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	11/28/2005	0.7	175.00	275.00	2006 Rate Case Filing	5680
2 Yapp, Cynthia	Milian, Swain & Associates	2/24/2006	4.3	552.50	130.00	MFR preparation	10960
3 Senior Cadd Technician	CPH Engineers, Inc.	2/26/2006	n/a	2,510.18	n/a	Service Area Mapping	14110
4 Sayles, Shamell S.	Office Team	3/3/2006	2.5	41.85	17.00	Office Assistance	11227
5 Portu, Bernardo	Accountemps	3/6/2006	3.1	72.00	23.40	MFR preparation	10958
6 MacKinney, David J.	JacksonWabash	3/7/2006	8.8	290.61	33.21	MFR preparation	11224
7 Santiago, Carmen M.	Office Team	3/10/2006	1.7	29.42	17.00	Data compilation	11407
8 Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.34	32.44	MFR preparation	11780
9 MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.72	32.44	MFR preparation	11780
10 Portu, Bernardo	Accountemps	3/13/2006	3.1	72.00	23.38	MFR preparation	11779
11 Sayles, Shamell S.	Office Team	3/13/2006	3.1	35.31	11.46	Office Assistance	11778
12 Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.40	32.44	MFR preparation	13112
13 MacKinney, David J.	JacksonWabash	3/19/2006	2.5	79.80	32.44	MFR preparation	13112
14 Portu, Bernardo	Accountemps	3/20/2006	2.5	58.50	23.40	MFR preparation	13168
15 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	3/22/2006	0.4	110.75	275.00	2006 Rate Case Filing	14786
16 Senior Cadd Technician	CPH Engineers, Inc.	3/26/2006	n/a	10,765.24	n/a	Service Area Mapping	15787
17 Havro, Chou-Lian	JacksonWabash	3/26/2006	3.0	97.32	32.44	MFR preparation	13112
18 MacKinney, David J.	JacksonWabash	3/26/2006	3.1	99.92	32.44	MFR preparation	13112
19 Portu, Bernardo	Accountemps	3/27/2006	3.1	72.00	23.40	MFR preparation	13169
20 Swain, Deborah	Milian, Swain & Associates	3/31/2006	1.0	160.00	160.00	MFR preparation	13436
21 Yapp, Cynthia	Milian, Swain & Associates	3/31/2006	74.8	9,717.50	130.00	MFR preparation	13436
22 MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.44	32.44	MFR preparation	13326
23 MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.02	32.44	MFR preparation	14269
24 Wright, Toni	Wright	4/11/2006	7.3	72.50	10.00	Surveying	13763
25 MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.45	32.44	MFR preparation	15449
26 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	4/20/2006	3.8	1,171.12	275.00	2006 Rate Case Filing	18079
27 MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.97	32.41	MFR preparation	15449
28 Seidman, Frank	Management & Regulatory Consultants, Inc.	4/24/2006	6.5	813.15	125.00	Engineering Schedules Preparation	17076
29 Bravo, Maria	Milian, Swain & Associates	4/28/2006	4.8	617.50	130.00	MFR Deficiency Letters	17034
30 Swain, Deborah	Milian, Swain & Associates	4/28/2006	3.8	600.00	160.00	MFR Deficiency Letters	17034
31 Yapp, Cynthia	Milian, Swain & Associates	4/28/2006	61.5	7,995.00	130.00	MFR Deficiency Letters	17034
32 MacKinney, David J.	JacksonWabash	5/3/2006	1.8	58.02	32.44	MFR preparation	17570
33 Rojas Rodriguez, Felix A	Office Team	5/5/2006	1.0	17.00	17.00	Office Assistance	16688
34 Wright, Toni	Wright	5/9/2006	8.5	85.00	10.00	Surveying	16706
35 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	5/17/2006	1.7	5,027.91	275.00	2006 Rate Case Filing	18115
36 Seidman, Frank	Management & Regulatory Consultants, Inc.	5/19/2006	5.8	718.75	125.00	U&U Analysis	18128
37 Swain, Deborah	Milian, Swain & Associates	5/26/2006	1.5	240.00	160.00	MFR Deficiency Letters	19775
38 Yapp, Cynthia	Milian, Swain & Associates	5/26/2006	21.5	2,795.00	130.00	MFR Deficiency Letters	19775
39 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/21/2006	11.1	4,408.81	275.00	2006 Rate Case Filing	21476
40 Seidman, Frank	Management & Regulatory Consultants, Inc.	6/26/2006	1.0	125.00	125.00	U&U Analysis	22234
41 Swain, Deborah	Milian, Swain & Associates	6/30/2006	1.3	240.00	160.00	MFR Deficiency Letters	21523
42 Yapp, Cynthia	Milian, Swain & Associates	6/30/2006	4.8	617.50	130.00	MFR Deficiency Letters	21523
43 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/30/2006	6.8	1,879.89	275.00	2006 Rate Case Filing	27728
44 Seidman, Frank	Management & Regulatory Consultants, Inc.	7/24/2006	0.2	18.75	125.00	U&U Analysis	22234
45 Yapp, Cynthia	Milian, Swain & Associates	7/28/2006	0.5	65.00	130.00	MFR preparation	27784
46 Premovic, Dana	Office Team	7/28/2006	4.1	69.03	17.00	Office Assistance	23872
47 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	7/31/2006	22.1	6,074.70	275.00	2006 Rate Case Filing	27728
48 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	7/31/2006	4.4	1,206.35	275.00	2006 Rate Case Filing	29226
49 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	7/31/2006	9.1	2,505.11	275.00	2006 Rate Case Filing	29246
50 Choi, Sunjoo	Office Team	8/11/2006	1.8	30.73	17.00	Office Assistance	25329
51 Merksion, Jericho	Office Team	8/11/2006	0.4	6.53	17.00	Office Assistance	25329
52 Premovic, Dana	Office Team	8/11/2006	2.7	45.11	17.00	Office Assistance	25329
53 Craig, Janna	Office Team	8/18/2006	3.5	59.50	17.00	Office Assistance	26425
54 Jackson, Rachael	Office Team	8/18/2006	2.4	40.61	17.00	Office Assistance	26425
55 Premovic, Dana	Office Team	8/18/2006	2.0	34.00	17.00	Office Assistance	26425
56 Seidman, Frank	Management & Regulatory Consultants, Inc.	8/22/2006	1.6	205.00	125.00	U&U Analysis	28737
57 Craig, Janna	Office Team	8/25/2006	2.4	41.52	17.00	Office Assistance	26776
58 Jackson, Rachael	Office Team	8/25/2006	3.1	52.30	17.00	Office Assistance	26776
59 Yapp, Cynthia	Milian, Swain & Associates	8/29/2006	3.0	390.00	130.00	MFR preparation	27798
60 Craig, Janna	Office Team	9/1/2006	2.5	42.83	17.00	Office Assistance	28062
61 Jackson, Rachael	Office Team	9/1/2006	2.1	35.31	17.00	Office Assistance	27136
62 Jackson, Rachael	Office Team	9/8/2006	1.1	18.31	17.00	Office Assistance	28616
63 Jackson, Rachael	Office Team	9/15/2006	2.2	37.93	17.00	Office Assistance	28639
64 Cacciatore, Anthony	Office Team	9/22/2006	2.4	40.54	17.00	Office Assistance	29288
65 Morris, Deon	Office Team	9/22/2006	2.2	37.27	17.00	Office Assistance	29288
66 Morris, Deon	Office Team	9/29/2006	1.2	20.27	17.00	Office Assistance	30485

Item 6(d)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Swain, Deborah	Milian, Swain & Associates	160	17.50	2,800.00	Assist with Data Requests, audit facilitation
2 Yapp, Cynthia	Milian, Swain & Associates	130	29.70	3,861.00	Assist with Data Requests, audit facilitation
3 Bravo, Maria	Milian, Swain & Associates	130	195.20	25,376.00	Assist with Data Requests, audit facilitation
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	181.82		* Legal Fees
5 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	40.00		* U & U Data Requests
6	Public Service Commission			4,500.00	Filing Fee
7 Lubertozi, Steve	Water Service Corp.	89	68.00	6,052.00	Assist with Data Requests, audit facilitation
8 Roth, Holly	Water Service Corp.	72	0.00	0.00	Assist with Data Requests, audit facilitation
9 Thomas, Bill	Water Service Corp.	38	0.00	0.00	Assist with Data Requests, audit facilitation
10 Dihel, Steve	Water Service Corp.	31	0.00	0.00	Assist with Data Requests, audit facilitation
11 Sundario, Lena	Water Service Corp.	43	92.56	3,980.08	Assist with Data Requests, audit facilitation
12 Weeks, Kirsten	Water Service Corp.	45	40.00	1,800.00	Assist with Data Requests, audit facilitation
13 Neyzelman, Dimitry	Water Service Corp.	43	92.00	3,956.00	Assist with Data Requests, audit facilitation
13 Povich, Erin	Water Service Corp.	29	27.88	808.52	Assist with Data Requests & Audit Requests
14 Menotti, Michelle	Water Service Corp.	34	20.00	680.00	Assist with Data Requests & Audit Requests
15 Yap, Lowell	Water Service Corp.	25	16.50	412.50	Assist with Data Requests & Audit Requests
16 Barrett, Jason	Water Service Corp.	29	39.00	1,131.00	Assist with Data Requests & Audit Requests
17 Dryjanski, Michael	Water Service Corp.	57	40.50	2,308.50	Assist with Data Requests & Audit Requests
			<u>900.66</u>	<u>57,665.60</u>	

\* Provided in separate schedule

Item 6(e)

<b>Name</b>	<b>Vendor Name</b>	<b>Charges Incurred</b>	<b>Est. Total Charges</b>	<b>Est. Remaining Expense</b>	<b>Type of Services</b>
1 Water Service Corp.	Water Service Corp.		4,207.00	4,207.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	2,847.60	567.00	-2,280.60	Customer Notices, Stock
3 Water Service Corp.	Water Service Corp.		1,200.00	1,200.00	Travel, Airfare
4 Water Service Corp.	Water Service Corp.		1,600.00	1,600.00	Travel/Hotel/Accomidation
5 Water Service Corp.	Water Service Corp.		400.00	400.00	Travel/Rental Car
6 Water Service Corp.	Water Service Corp.	1,213.11	12,000.00	10,786.89	FedEx, copies & Other Misc.
7 Various Office Temps	Office Team	2,262.14	20,000.00	17,737.86	Assist with Data and Audit Requests
				<u>33,651.15</u>	

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PERIODS ENDING 11/ 30/06

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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
67	647	1863011	--RATE CASE EXPENSE--1--					
	SUB	OTAL FO	R ACCO 1863011		0		BEG	0
							NET	0
							END	0
67	647	1863012	--RATE CASE EXPENSE--2--					
67	8000	1863012	--RATE CASE EXPENSE--2--					
67	647	1863012	--RATE CASE EXPENSE--2--					
67	8000	1863012	--RATE CASE EXPENSE--2--					
67	647	1863012	--RATE CASE EXPENSE--2--					
67	8000	1863012	--RATE CASE EXPENSE--2--					
67	647	1863012	--RATE CASE EXPENSE--2--					
67	8000	1863012	--RATE CASE EXPENSE--2--					
	SUB	OTAL FO	R ACCO 1863012		0		BEG	163,228.00
							NET	0
							END	163,228.00
67	647	1863013	--RATE CASE EXPENSE--3--					
	SUB	OTAL FO	R ACCO 1863013		0		BEG	0
							NET	0
							END	0
67	647	1863014	--RATE CASE EXPENSE--4--					
	SUB	OTAL FO	R ACCO 1863014		0		BEG	0
							NET	0
							END	0
67	647	1863015	--RATE CASE EXPENSE--5--					
67	647	1863015	21476*08662*ROSE,SUN	4,408.81			067-AP.INVD-07-55	
67	647	1863015	SE80.CAPTIVE	192		10/4/2006	067-SE80.A-09-01	
67	647	1863015	SE80.CAPTIVE	1,440.00		10/4/2006	067-SE80.A-09-01	
67	647	1863015	SE80.CAPTIVE	1,682.00		10/4/2006	067-SE80.A-09-01	
67	647	1863015	SE80.CAPTIVE	731		10/4/2006	067-SE80.A-09-01	
67	647	1863015	SE80.CAPTIVE	712		10/4/2006	067-SE80.A-09-01	
67	647	1863015	CAP TIME	394		9/30/2006	067-CAPTIVE-09-01	
67	647	1863015	cap time			394	10/4/2006	067-CAPTIVE-09-02
67	647	1863015	CAP TIME	187.5			9/30/2006	067-CAPTIVE-09-03
	SUB	OTAL FO	R ACCO 1863015	9,747.31		394	BEG	16,402.28
							NET	9,353.31
							END	25,755.59
67	647	1863016	--RATE CASE EXPENSE--6--					
67	647	1863016	21137*00464*FEDEX	50.74			067-AP.INVD-07-53	
67	647	1863016	21523*15933*MILIAN,	817.5			067-AP.INVD-07-55	
67	647	1863016	22234*07002*MANAGEME	125			067-AP.INVD-07-56	
67	647	1863016	067*SE05.6A*06*25 3 07-07-2		50.74		067-REVERSE JE-07-93	
67	647	1863016	23872*11478*OFFICE T	69.03			067-AP.INVD-08-71	
67	647	1863016	25329*11478*OFFICE T	30.73			067-AP.INVD-08-74	
67	647	1863016	25329*11478*OFFICE T	45.11			067-AP.INVD-08-74	
67	647	1863016	25329*11478*OFFICE T	6.53			067-AP.INVD-08-74	
67	647	1863016	26197*00464*FEDEX	622.88			067-AP.INVD-08-75	
67	647	1863016	26425*11478*OFFICE T	34			067-AP.INVD-08-75	
67	647	1863016	26425*11478*OFFICE T	40.61			067-AP.INVD-08-75	
67	647	1863016	26425*11478*OFFICE T	59.5			067-AP.INVD-08-75	
67	647	1863016	27073*05113*MINUTEMA	604.8			067-AP.INVD-09-60	
67	647	1863016	26776*11478*OFFICE T	52.3			067-AP.INVD-09-60	
67	647	1863016	26776*11478*OFFICE T	41.52			067-AP.INVD-09-60	
67	647	1863016	27421*07002*MANAGEME	18.75			067-AP.INVD-09-61	
67	647	1863016	27728*08662*ROSE,SUN	1,879.89			067-AP.INVD-09-61	
67	647	1863016	27744*08662*ROSE,SUN	6,074.70			067-AP.INVD-09-61	
67	647	1863016	27136*11478*OFFICE T	35.31			067-AP.INVD-09-61	
67	647	1863016	27784*15933*MILIAN,	65			067-AP.INVD-09-61	
67	647	1863016	27798*15933*MILIAN,	390,			067-AP.INVD-09-61	
67	647	1863016	28062*11478*OFFICE T	42.83			067-AP.INVD-09-62	
67	647	1863016	V0464 R26197	630.29		9/22/2006	067-MOVE.A-09-09	
67	647	1863016	V0464 R26197		622.88	9/22/2006	067-MOVE.A-09-09	
67	647	1863016	28734*05113*MINUTEMA	775.2			067-AP.INVD-09-64	
67	647	1863016	28737*07002*MANAGEME	250			067-AP.INVD-09-64	
67	647	1863016	28616*11478*OFFICE T	18.31			067-AP.INVD-09-64	
67	647	1863016	28639*11478*OFFICE T	37.93			067-AP.INVD-09-64	
67	647	1863016	SE80.CAPTIVE	2,006.00		10/4/2006	067-SE80.A-09-01	
67	647	1863016	SE80.CAPTIVE	1,075.00		10/4/2006	067-SE80.A-09-01	
67	647	1863016	SE80.CAPTIVE	989		10/4/2006	067-SE80.A-09-01	
67	647	1863016	SE80.CAPTIVE	399		10/4/2006	067-SE80.A-09-01	
67	647	1863016	SE80.CAPTIVE	261		10/4/2006	067-SE80.A-09-01	
67	647	1863016	SE 5 A/P ACCRUAL	343.63		10/4/2006	067-SE05.6A-09-25	
67	647	1863016	29700*00464*FEDEX	343.63			067-AP.INVD-10-60	



67	647	1863016	29635*05113*MINUTEMA	360			067-AP.INVD-10-60	
67	647	1863016	29226*08662*ROSE,SUN	1,206.35			067-AP.INVD-10-60	
67	647	1863016	29246*08662*ROSE,SUN	2,505.11			067-AP.INVD-10-60	
67	647	1863016	29288*11478*OFFICE T	37.27			067-AP.INVD-10-60	
67	647	1863016	29288*11478*OFFICE T	40.54			067-AP.INVD-10-60	
67	647	1863016	30485*11478*OFFICE T	20.27			067-AP.INVD-10-61	
67	647	1863016	30658*05113*MINUTEMA	1,107.60			067-AP.INVD-10-62	
67	647	1863016	067*SE05.6A*09*25 1 10-04-2		343.63		067-REVERSE,JE-10-60	
67	647	1863016	32321*00464*FEDEX	92.87			067-AP.INVD-10-64	
		SUB	OTAL FO R ACCO 1863016	23,605.73		1,017.25	BEG	39,250.49
							NET	22,588.48
							END	61,838.97
67	647	1863017	--RATE CASE EXPENSE--7--					
		SUB	OTAL FO R ACCO 1863017	0		0	BEG	0
							NET	0
							END	0
67	647	1863018	--RATE CASE EXPENSE--8--					
		SUB	OTAL FO R ACCO 1863018	0		0	BEG	72
							NET	0
							END	72
67	647	1863030	--MISC REGULATORY COMM EXP-					
		SUB	OTAL FO R ACCO 1863030	0		0	BEG	65,813.59
							NET	0
							END	65,813.59
67	647	1863061	--RATE CASE EXP AMORT--1--					
		SUB	OTAL FO R ACCO 1863061	0		0	BEG	0
							NET	0
							END	0
67	647	1863062	--RATE CASE EXP AMORT--2--					
67	647	1863062	SE4.DEF.R.C.	2,501.00	7/24/2006	067-SE04.13-07-15		
67	647	1863062	SE4.DEF.R.C.	2,501.00	9/1/2006	067-SE04.13-08-14		
67	647	1863062	SE4.DEF.R.C.	2,501.00	9/29/2006	067-SE04.13-09-13		
67	647	1863062	SE4.DEF.R.C.	2,501.00	10/27/2006	067-SE04.13-10-15		
		SUB	OTAL FO R ACCO 1863062	0	10,004.00		BEG	-64,450.00
							NET	10,004.00
							END	-74,454.00
67	647	1863063	--RATE CASE EXP AMORT--3--					
		SUB	OTAL FO R ACCO 1863063	0		0	BEG	0
							NET	0
							END	0
67	647	1863064	--RATE CASE EXP AMORT--4--					
		SUB	OTAL FO R ACCO 1863064	0		0	BEG	0
							NET	0
							END	0
67	647	1863065	--RATE CASE EXP AMORT--5--					
		SUB	OTAL FO R ACCO 1863065	0		0	BEG	0
							NET	0
							END	0
67	647	1863066	--RATE CASE EXP AMORT--6--					
		SUB	OTAL FO R ACCO 1863066	0		0	BEG	0
							NET	0
							END	0
67	647	1863080	--MISC.REG.COMM.EXP-AMORT.-					
67	647	1863080	SE4.DEF.R.C.		7/24/2006	067-SE04.13-07-15		
67	647	1863080	SE4.DEF.R.C.		7/24/2006	067-SE04.13-07-15		
		SUB	OTAL FO R ACCO 1863080	0		0	BEG	-109,005.08
							NET	0
							END	-109,005.08