

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

ORIGINAL

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ROBERT M. C. ROSE (1924-2006)

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REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32758
(407) 830-6331
FAX (407) 830-8522
FEB 23 AM 10:25
COMMISSION
CLERK

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

February 23, 2007

HAND DELIVERY

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

RE: Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida
Our File No. 30057.108

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Utilities, Inc. of Florida (*Utility*) to Staff's data request dated February 16, 2007.

1. Please update the utility's January 16, 2007 response to staff's data request for the following items related 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, please provide the billing rate and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also, please provide a description and associated cost for all expenses incurred to date.

RESPONSE: Please refer to composite Exhibit 1 attached hereto.

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

DOCUMENT NUMBER-DATE

01749 FEB 23 5

COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
February 23, 2007
Page 2

RESPONSE: Please refer to composite Exhibit 1 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 1 attached hereto.

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

RESPONSE: Please refer to composite Exhibit 1 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 1 attached hereto.

- 2. Refer to the utility's response to staff audit finding no. 24. Please explain why the utility believes it is appropriate to debit retained earnings for the reduction in lawn mowing expense rather than debit Accounts Payable Associated Company.

RESPONSE: The Utility will debit retained earnings to remove the expense from the records of the Utility. However, when the expense is booked to the correct utility, it will be debited into that utility's expense account.

- 3. Refer to the utility's response to staff audit finding no. 25. Please explain why the utility proposes a different amount for the proposed adjustment.

RESPONSE: Please refer to Exhibit 3 attached hereto, which is a working paper for Audit Report Response No. 25.

- 4. Refer to the utility's response to staff audit finding no. 35.

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
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February 23, 2007
Page 3

- (a) Please provide a five year history of the utility's expense related to vehicle repairs.

RESPONSE: Maintenance and repair expenses (as well as other vehicle costs such as tires, inspections, batteries, etc.) are recorded to account 6501030 and were incurred as follows:

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$23,331.63	\$29,925.32	\$47,880.44	\$26,662.42	\$40,000.96

- (b) For each year, please provide separate amounts for repairs due to collisions and for other repairs.

RESPONSE: The Utility has incurred one repair due to collisions in the time frame referenced in 4(a) for \$9,245.01. This incident occurred in 2005 and is representative of the cost to repair a truck involved in an accident where an operator of the Utility was at fault.

- (c) Please provide the utility's estimate of the cost to provide collision insurance.

RESPONSE: The Utility's insurer estimated that the premium for collision coverage would be an additional \$15,000 per year, based on the number of vehicles in Florida as specified in audit request no. 9. Collision coverage on vehicles for all of the Florida subsidiaries will significantly increase the vehicle insurance premium.

5. Please explain the reasons for the sludge removal expense when there is no wastewater plant from which to remove sludge. This expense is shown on MFR Schedule B-5, page 35, Volume I-C. Please indicate the wastewater system to which this expense applies.

RESPONSE: The MFR Schedule B-6 for Pasco County shows an expense amount of \$8,596.00. Although this amount is under account number 711: Sewer Sludge Hauling, it actually is comprised of two of the Utility's general ledger accounts, 7754008: Sewer Sludge Hauling and 7754011: Sewer Rodding. Of the \$8,596.00 booked, only \$396.00 was recorded to account 7754008. This invoice is attached and shows the use of a hauling service during a power outage. The remaining balance of \$8,200.00 was due to sewer

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
February 23, 2007
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rodding, which involves cleaning the collection system sewer mains. Please refer to Exhibit 5 attached hereto.

6. Please explain the reason for the repair of the sewer main in Pointe West shown on MFR Schedule A-3, page 3, Volume I-C. Include what the problem was, how it was diagnosed, and what steps were taken for repair.

RESPONSE: Please refer to Exhibit 6 attached hereto.

7. The detail for this sewer main repair shown on MFR Schedule A-3 states this was Phase 2. Please explain what occurred during Phase 1?

RESPONSE: Phase 1 entailed a video inspection and repair of a segment of the collection system between manholes 11 and 11A in the condo section where the eight-inch sewer main had collapsed. The inspection identified the presence of numerous hammer taps that were obstructing flow and causing significant groundwater infiltration. Please refer to Exhibit 6, under "Project Description".

8. Please state whether the Phase 2 repair was accomplished with in-house personnel, or if the repair was outsourced.

RESPONSE: The repair was outsourced to Altair Environmental Group. Please refer to Exhibit 8 attached hereto.

9. If the Phase 2 repair was outsourced, were competitive bids solicited? If bids were not solicited, explain why.

RESPONSE: Bids were solicited from qualified bidders.

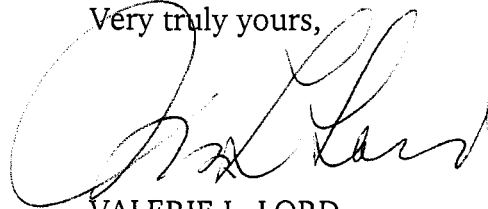
10. Please update the utility's February 12, 2007 response to staff's data request no. 5, item no. 3, to included the number of initial connections during the after hours for each county.

RESPONSE: Please refer to Exhibit 10 attached hereto.

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
February 23, 2007
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Should you have any questions, please do not hesitate to contact me.

Very truly yours,



VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Ms. Christine Romig, Division of Economic Regulation (w/enc. - by hand delivery)
Ms. Kathleen Kaproth, Division of Economic Regulation (w/enc. - by hand delivery)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures - by U.S. Mail)
Steven M. Lubertozi, Chief Regulatory Officer (w/enclosures - by U.S. Mail)
Kirsten E. Weeks, CPA (w/o enclosures - by U.S. Mail)
John Hoy, Regional Vice President for Operations (w/o enclosures - by U.S. Mail)
Patrick C. Flynn, Regional Director (w/enclosures - by U.S. Mail)
Mr. Frank Seidman (w/o enclosures - by U.S. Mail)
Ms. Deborah Swain (w/o enclosures - by U.S. Mail)

M:\1 ALTAMONTE\UTILITIES INC\UIF\(.108) 2005 RATE CASE\PSC Clerk 23.ltr (Data Request 7).wpd

EXHIBIT
Composite
1

UTILITIES, INC. OF FLORIDA
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE

ROSE, SUNDBSTROM & BENTLEY, LLP

ESTIMATED \$60,000

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	\$325.00	\$0.00	\$325.00
October '05	11/28/05	\$650.00	\$0.00	\$650.00
March '06	04/20/06	\$3,767.50	\$15.25	\$3,782.75
April '06	05/17/06	\$2,117.50	\$315.19	\$2,432.69
May '06	06/21/06	\$742.50	\$96.23	\$838.73
June '06	07/19/06	\$522.50	\$55.92	\$578.42
July '06	08/18/06	\$275.00	\$42.09	\$317.09
August '06	09/20/06	\$1,925.00	\$23.75	\$1,948.75
September '06	10/18/06	\$7,837.50	\$18,814.27*	\$26,651.77*
October '06	11/20/06	\$660.00**	\$507.15	\$1,167.15**
November '06	12/19/06	\$5,362.50**	\$1,030.38	\$6,392.88**
December '06	01/22/07	\$7,507.75**	\$97.54	\$7,605.29**
Total		\$31,692.75	\$20,997.77	\$52,690.52

TOTAL ACTUAL BILLINGS THROUGH 12/29/06

\$52,690.52

* Includes filing fee of \$9,000.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

Fees	Disbursements	Total
\$10,312.50	\$2000.00***	\$12,312.50***

*** Estimated

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

Estimated Fees

Description	Hours	Fees
Travel to/from and attend customer meetings (3)	13.00	\$3,575.00
Respond to Staff's data requests	30.00	\$8,250.00
Telephone conferences and communications with client and rate case consultants re same	3.00	\$825.00
Prepare responses to OPC discovery	30.00	\$8,250.00
Telephone conferences and communications with client and rate case consultants re same	3.00	\$825.00
Review Staff's Recommendations	1.00	\$275.00
Telephone conferences and communications with Commission Staff, client and rate case consultants re same	2.00	\$550.00
Travel to Tallahassee to attend Agenda	14.0	\$3,850.00
Telephone conferences and communications with client and rate case consultants re same	.80	\$220.00
Review PAA Order	1.00	\$275.00
Draft notice to customers	1.00	\$275.00
Telephone conferences and communications with Commission Staff re same	.50	\$137.50
Draft revised tariff sheets	1.00	\$275.00
Letter, telephone conferences and communications with Commission Staff re same	.60	\$165.00
Total estimated fees		\$27,747.50

Estimated Disbursements

Description	
Telephone and facsimile	\$500.00
Travel and Accommodation (1 trip to attend Agenda Conference, trip to Pinellas County, trip to Marion County)	\$2000.00
Photocopying	\$2,000.00
Federal Express	\$500.00
Total estimated disbursements	\$5,000.00

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$31,692.75
Actual Disbursements	\$20,997.77
Unbilled Fees	\$10,312.50
Unbilled Disbursements	\$2,000.00
Estimated Fees	\$27,747.50
Estimated Disbursements	\$5,000.00
TOTAL	\$97,750.27

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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 # 34453
JANUARY 22, 2007
FILE # 30057-0108

PAGE 1

MATTER UTILITIES, INC OF FL/2005 RATE CASE

12/01/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: DEFICIENCY RESPONSES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MS. ROMIG RE: LIST OF SYSTEMS; COMMUNICATIONS WITH MS. ROMIG, ET AL, RE: SAME; TELEPHONE	0.80	1.60
12/01/06	CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: DEFICIENCIES; LETTER TO PSC CLERK RE: CORPORATE UNDERTAKING; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR.	0.00	
12/01/06	LUBERTOZZI AND MR. DRYJANSKI RE: NOTICE OF INTERIM RATE INCREASE.	0.00	
12/04/06	TELEPHONE CONFERENCE WITH MS. ROMIG AND ATTORNEY JAEGER RE: NOTICE OF INTERIM RATES; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING TO COINCIDE WITH BILLING CYCLE; PREPARE REVISED NOTICE; COMMUNICATIONS	1.50	1.40
12/04/06	WITH MS. ROMIG AND ATTORNEY JAEGER RE: SAME; TELEPHONE CONFERENCE WITH MS. POVICH RE: CHEMICALS USED INFORMATION NEEDED TO COMPLETE MFR'S; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.00	
12/05/06	LETTER TO MR. REDEMANN RE: SITE PLANS; COMMUNICATIONS WITH MS. POVICH RE: CHEMICALS USED DATA; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: NOTICE OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR.	0.50	40
12/05/06	DRYJANSKI RE: SAME.	0.00	
12/06/06	PREPARE RESPONSE TO SECOND DEFICIENCY LETTER (CHEMICALS USED); TELEPHONE CONFERENCE WITH MR. FLYNN AND MS. POVICH RE: SAME; TELEPHONE CONFERENCE WITH MS.	1.00	50

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(850) 677-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

PAGE 2

DATE	DESCRIPTION	AMOUNT
12/06/06	ROMIG RE: REVISED INTERIM TARIFF SHEETS; PREPARE INTERIM TARIFF SHEETS; TELEPHONE CONFERENCE WITH MS. POVICH RE: INVOICES FOR LEGAL SERVICE.	0.00
12/07/06	COMMUNICATIONS WITH MS. MENOTTI RE: NOTICE OF INTERIM RATE INCREASE; COMPARE SAME WITH STAFF'S RECOMMENDATIONS.	0.30
12/08/06	LETTER TO MR. LUBERTOZZI RE: INTERIM RATE ORDER; UPDATE CASE SCHEDULE; COMMUNICATIONS WITH MR. FLYNN RE: INVOICES FOR EXPENSES INCURRED BY UTILITY; COMMUNICATIONS WITH MR. RENDELL RE: CUSTOMER MEETINGS DATES AND LOCATIONS.	0.40
12/08/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. REDEMANN, MR. FLYNN RE: CHEMICALS USED SCHEDULE; TELEPHONE CONFERENCE WITH ATTORNEY REILLY RE: RESPONSES TO OPC DISCOVERY;	0.00
12/11/06	COMMUNICATIONS WITH MR. BEDDY RE: SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: INTERIM RATE REPORTS; TELEPHONE CONFERENCE WITH MS. POVICH RE: REVISED SCHEDULE OF CHEMICALS USED; COMMUNICATIONS WITH MS. POVICH AND MR. REDEMANN RE: SAME.	1.00
12/12/06	PREPARE COMBINED NOTICE (MARION COUNTY), COMBINED NOTICE (ORANGE/SEMINOLE COUNTIES); PREPARE INITIAL NOTICE AND NOTICE OF CUSTOMER MEETING (PASCO/PINELLAS COUNTIES); TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME	5.00
12/12/06	AND OFFICIAL DATE OF FILING; TELEPHONE CONFERENCE WITH MS. ROMIG RE: OFFICIAL DATE OF FILING; COMMUNICATIONS WITH MR. FLYNN RE: REVISED SCHEDULE OF CHEMICALS USED; LETTER TO PSC CLERK RE: SAME; COMMUNICATIONS WITH MR. REDEMANN RE: SAME.	0.00
12/12/06	SAME.	0.00
12/13/06	PREPARE INITIAL NOTICE, NOTICE OF	3.00

90

5.90

LAW OFFICES

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

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	CUSTOMER MEETING, COMBINED NOTICE FOR MARION, PASCO AND PINELLAS COUNTIES; COMMUNICATIONS WITH MS. ROMIG RE: SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: MARION COUNTY FINAL RATES.	
12/15/06	COMMUNICATIONS WITH MR. DRYJANSKI RE: MAILING NOTICES OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR. FLYNN RE: SITE INSPECTIONS.	0.20
12/18/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. KAPROTH AND ATTORNEY JAEGER RE: STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; LETTER TO MR. LUBERTOZZI RE: DENIAL OF REQUEST FOR CONFIDENTIAL	0.50
12/18/06	CLASSIFICATION; LETTER TO MR. LUBERTOZZI RE: TARIFF SHEETS.	0.00
12/19/06	TELEPHONE CONFERENCE WITH ROMIG RE: NOTICES TO CUSTOMERS; PREPARE SAME; COMMUNICATIONS WITH ATTORNEY JAEGER RE: FORM OF NOTICES; COMMUNICATIONS WITH MR. LUBERTOZZI RE: OFFICIAL FILING DATE; PREPARE NOTICE OF FILING (AFFIDAVIT OF MAILING); LETTER TO PSC CLERK RE: SAME.	2.50
12/19/06	LETTER TO MR. LUBERTOZZI RE: STAFF'S DENIAL OF REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST;	0.00
12/20/06	COMMUNICATIONS WITH MR. SEIDMAN AND MR. FLYNN RE: SAME; COMMUNICATIONS WITH MR. JAEGER RE: CUSTOMER NOTICE.	1.20
12/20/06	TELEPHONE CONFERENCE WITH MS. ROMIG RE: COMBINED NOTICES, INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING;	0.00
12/21/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; PREPARE TEMPLATE FOR RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS.	2.50
12/21/06		0.00

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

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ROMIG RE: CUSTOMER MEETING DATES, TIMING OF NOTICES; PREPARE NOTICES PER MS. ROMIG'S COMMENTS.

12/26/06 COMMUNICATIONS WITH MR. LUBERTOZZI RE: DENIAL REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: STAFF'S SECOND DATA REQUEST; PREPARE RESPONSES TO SAME; COMMUNICATIONS WITH MR. SEIDMAN RE: STAFF'S FIRST DATA REQUESTS. 3.00

12/26/06 PREPARE RESPONSES TO STAFF'S SECOND DATA REQUEST; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI AND MS. KAPROTH RE: INITIAL NOTICE AND CUSTOMER MEETING NOTICE; PREPARE SAME. PREPARE SYNOPSIS. 0.00

12/27/06 1.50

12/29/06

LONG DISTANCE CALLS
FEDERAL EXPRESS

2.50
~~26.40~~
~~21.30~~
 9.25
 88.29

7507.75
~~7,910.00~~

TOTAL COSTS ADVANCED 97.54

TOTAL STATEMENT

~~\$7,907.54~~

7605.29

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 2/15/07
 Docket No. 060253-WS; Utilities, Inc. of Florida

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 -1	133.85	17.70	4.00			155.55
Frank Seidman	Hours -2		6.00				6.00
Billing Rate 1: \$125/hr	Amount	\$16,731.25	\$2,212.50	\$500.00		\$173.02	\$19,616.77
Billing Rate 2: \$135/hr	Amount		\$810.00				\$810.00

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		20.00	4.00			24.00
Billing Rate: \$135/hr	Amount		\$2,700.00	\$540.00		\$25.00	\$3,265.00

Cumulative Total, Billed and Remaining \$23,691.77

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

Management & Regulatory Consultants, Inc.

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

02/15/07
 20025.10

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

PREVIOUS BALANCE \$17955.62

<u>Week of:</u>			HOURS	
01/01/07	FS	CONSULTING - UIF - ASSIST WITH RESPONSE ASSIST W/ TO DATA REQUESTS.	1.00	135.00
01/01/07	FS	CONSULTING - TIERRA VERDE, PENNBROOKE - REVIEW/COMMENT RE STAFF RECOMMENDATIONS.	1.50	202.50
01/08/07	FS	CONSULTING - LAKE PLACID - REVIEW I/I ISSUES.	0.25	33.75
01/08/07	FS	CONSULTING - MID-COUNTY, LABRADOR - REVIEW/COMMENT RE STAFF RECOMMENDATIONS.	1.00	135.00
01/08/07	FS	CONSULTING - PENNBROOKE - REVIEW/ DISCUSSIONS RE OPC U/U CONCERNS.	2.00	270.00
01/08/07	FS	CONSULTING - TIERRA VERDE, PENNBROOKE - PREPARE FOR/ATTEND AGENDA.	6.00	810.00
01/15/07	FS	CONSULTING - LAKE PLACID - EVALUATE I/I; RESPOND TO STAFF ORAL REQUEST.	3.25	438.75
01/15/07	FS	CONSULTING - MID-COUNTY, LABRADOR, ALAFAYA - CONF.CALL RE STAFF RECOM- MENDATIONS; PREPARE FOR/ATTEND AGNDA.	5.00	675.00
01/22/07	FS	CONSULTING - LABRADOR - PREPARE FOR AGENDA.	1.00	135.00
01/22/07	FS	CONSULTING - LAKE PLACID - REEVALUATE WWTP U/U AFTER I/I EVALUATION.	2.00	270.00

02/15/07 INVOICE - CASE # 20025.10

(cont.)

01/22/07	FS	CONSULTING - MID-COUNTY, LABRADOR, ALAFAYA - PREPARE FOR/ATTEND AGENDA.	6.00	810.00
01/29/07	FS	CONSULTING - LAKE PLACID - REEVALUATE WWTP U/U. FOR CURRENT SERVICES RENDERED	<u>6.00</u> 35.00	<u>810.00</u> \$ 4725.00

EXPENSES

12/19/06	FEDEX - SANDALHAVEN	18.12
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PAYMENTS AND CREDITS

02/15/07	PAYMENT, as of	-	0.00
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BALANCE DUE

=====
\$22680.62

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

Management & Regulatory Consultants, Inc.
INCOMPLETE BILL - THRU 2/15/07 ONLY

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

03/xx/07
20025.10

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

PREVIOUS BALANCE \$22680.62

<u>Week of:</u>		HOURS	
02/01/07	FS CONSULTING - LAKE PLACID U/U REEVALUATION	1.00	135.00
02/01/07	FS CONSULTING - SANDALHAVEN - RESPOND TO DEFICIENCIES PREVIOUSLY ANSWERED.	2.00	270.00
02/01/07	FS CONSULTING - LAKE PLACID, SANLANDO CYPRESS LAKES - REVIEW/COMMENT ON STAFF RECOMMENDATIONS.	4.00	540.00
02/05/07	FS CONSULTING - LAKE PLACID - ANALYSIS & DISCUSSION W/STAFF RE TY REVENUE ADJUSTMENT; TRAVEL T/F LAKE PLACID (½ RATE); SITE VISIT; MEET W/UTILITY PERSONNEL RE OPERATIONS, REHAB, U/U; VISIT HIGHLANDS COUNTY PLANNING DEPT.	11.00	1485.00
02/05/07	FS CONSULTING - SANDALHAVEN - FINAL DEFICIENCY RESPONSE.	0.50	67.50
02/05/07	FS CONSULTING - UIF - RESPOND TO STAFF 6 th DATA REQUEST.	5.00	675.00
02/05/07	FS CONSULTING - CYPRESS LAKES - PREPARE FOR AGENDA.	3.00	405.00
02/12/07	FS CONSULTING - LAKE PLACID - MEET W/STAFF, OPC RE UU REEVALUATION.	0.75	101.25
02/12/07	FS CONSULTING - SANLANDO - PREPARE FOR/ATTEND AGENDA.	0.65	87.75

02/12/07 FS CONSULTING - CYPRESS LAKES - PREPARE FOR/ATTEND AGENDA.	<u>5.85</u>	<u>789.75</u>
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02/15/07 INVOICE - CASE # 20025.10 (cont.)

FOR CURRENT SERVICES RENDERED	33.75	\$ 4556.25
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EXPENSES

02/07/07 TALL/L. PLACID/TALL; 730 MILES @ \$0.45/MI FOR LAKE PLACID		328.50
02/06/07 MEALS - LAKE PLACID		21.07
02/07/07 LODGING - LAKE PLACID		<u>81.95</u>
		431.52

PAYMENTS AND CREDITS

02/15/07 PAYMENT, as of	-	0.00
		=====
BALANCE DUE		\$27668.39

MILIAN, SWAIN & ASSOCIATES, INC.

AMOUNT AND HOURS BILLED AS OF 12/31/06						TOTAL PER TASK
JOB	JOBNAME	LEV2LNAME	NAME	REGHRS	BILLABLE	AS OF 1/26/07
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	CY	146.25	\$19,012.50	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	DS	79	\$12,640.00	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	MB	992.75	\$129,057.50	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	MCA	36.5	\$1,642.50	
U02-09	MFR's Preparation	Copies	-	-	\$25.30	
U02-09	MFR's Preparation	Adjustment to Billing	-	-	-\$11.25	\$162,366.55
U02-09	MFR's Preparation	Deficiencies	MB	11	\$1,430.00	\$1,430.00
U02-09	MFR's Preparation	Audit/Add'l information	CY	1.25	\$162.50	
U02-09	MFR's Preparation	Audit/Add'l information	MB	51.75	\$6,727.50	\$6,890.00
		Copies			25.3	
			TOTAL	1318.5	\$170,686.55	\$170,686.55

BILLING RATE PER INDIVIDUAL PERSON		
SYMBOL	NAME	HOURLY RATE
CY	Cynthia Yapp	\$130.00
DS	Debbie Swain	\$160.00
MB	Maria Bravo	\$130.00
MCA	Marlene Alvarez	\$37.50 / \$45.00

See attached breakdown of tasks performed per individual person.

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

INVOICE

Invoice No. 26046
Invoice Date: February 28, 2006
Page 1, Billing # 1

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

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

	Hours	Rate	Amount
Principal:			
Deborah Swain	4.00	160.00	640.00
Senior Staff Accountant:			
Maria Bravo	6.00	130.00	780.00
Cynthia Yapp	6.75	130.00	877.50
Total Due for invoice 26046			\$2,297.50

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

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

INVOICE

Invoice No. 26092
Invoice Date: April 5, 2006
Page 1, Billing # 2

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

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

	Hours	Rate	Amount
Principal:			
Deborah Swain	6.00	160.00	960.00
Senior Staff Accountant:			
Maria Bravo	140.25	130.00	18,232.50
Administrative			
Marlene Alvarez	1.50	37.50	56.25
Total Due for invoice 26092			\$19,248.75

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

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

INVOICE

Invoice No. 26138
Invoice Date: May 2, 2006
Page 1, Billing # 3

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

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

	Hours	Rate	Amount
Principal:			
Deborah Swain	3.75	160.00	600.00
Senior Staff Accountant:			
Maria Bravo	116.75	130.00	15,177.50
Total Due for invoice 26138			\$15,777.50

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

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

INVOICE

Invoice No. 26176
Invoice Date: May 31, 2006
Page 1, Billing # 4

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

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

	Hours	Rate	Amount
Principal:			
Deborah Swain	5.00	160.00	800.00
Senior Staff Accountant:			
Maria Bravo	98.00	130.00	12,740.00
Administrative			
Marlene Alvarez	9.00	45.00	405.00
Total Due for invoice 26176			\$13,945.00

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

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

INVOICE

Invoice No. 26218
Invoice Date: July 6, 2006
Page 1, Billing # 5

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

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

	Hours	Rate	Amount
Principal:			
Deborah Swain	8.50	160.00	1,360.00
Senior Staff Accountant:			
Maria Bravo	164.75	130.00	21,417.50
Administrative			
Marlene Alvarez	6.50	45.00	292.50
Total Due for invoice 26218			\$23,070.00

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

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

INVOICE

Invoice No. 26268
Invoice Date: August 3, 2006
Page 1, Billing # 6

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

**For Professional services rendered through July 28, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Principal:			
Deborah Swain	3.25	160.00	520.00
Senior Staff Accountant:			
Maria Bravo	136.75	130.00	17,777.50
Cynthia Yapp	6.75	130.00	877.50
Administrative			
Marlene Alvarez	3.00	45.00	135.00
Direct Expense			
Copies	113	.10	11.30
Total Due for invoice 26268			\$19,321.30

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

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

INVOICE

Invoice No. 26365
Invoice Date: August 29, 2006
Page 1, Billing # 7

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

**For Professional services rendered through August 25, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Principal:			
Deborah Swain	4.75	160.00	760.00
Senior Staff Accountant:			
Maria Bravo	187.00	130.00	24,310.00
Cynthia Yapp	71.00	130.00	9,230.00
Administrative			
Marlene Alvarez	16.50	45.00	742.50
Direct Expense			
Copies	140	.10	14.00
Total Due for invoice 26365			\$35,056.50

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

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

INVOICE

Invoice No. 26409
Invoice Date: October 2, 2006
Page 1, Billing # 8

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

**For Professional services rendered through September 29, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Principal:			
Deborah Swain	43.25	160.00	6,920.00
Senior Staff Accountant:			
Maria Bravo	142.25	130.00	18,492.50
Cynthia Yapp	61.75	130.00	8,027.50
Total Due for invoice 26409			\$33,440.00

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

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

INVOICE

Invoice No. 26489
Invoice Date: November 1, 2006
Page 1, Billing # 9

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

**For Professional services rendered through October 27, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Maria Bravo	31.25	130.00	4,062.50
Total Due for invoice 26489			\$4,062.50

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

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

INVOICE

Invoice No. 26525
Invoice Date: November 29, 2006
Page 1, Billing # 10

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

**For Professional services rendered through November 24, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	1.25	130.00	162.50
Senior Staff Accountant:			
Maria Bravo	21.25	130.00	2,762.50
Total Due for invoice 26525			\$2,925.00

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

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

INVOICE

Invoice No. 26566
Invoice Date: January 4, 2007
Page 1, Billing # 11

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

**For Professional services rendered through December 31, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	.50	160.00	80.00
Senior Staff Accountant:			
Maria Bravo	8.50	130.00	1,105.00
Total Due for invoice 26566			\$1,185.00

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

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

INVOICE

Invoice No. 27009
Invoice Date: January 31, 2007
Page 1, Billing # 12

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

**For Professional services rendered through January 26, 2007 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Maria Bravo	2.75*	130.00	357.50
Total Due for invoice 27009			\$357.50

- *.50 hours Audit Support*
- *2.25 hours – Audit Support – Review Audit Report*

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

**UTILITIES INC. OF FLORIDA
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE EXPENSE
MILIAN, SWAIN & ASSOCIATES, INC.
PREPARATION OF MFRs FINANCIAL AND RATE SCHEDULES**

ACTUAL BILLINGS:

Month of Service	Invoice Date	Fees	Expenses	Total
February-06	02/28/06	\$ 2,297.50		\$ 2,297.50
March-06	04/05/06	\$ 19,248.75		\$ 19,248.75
April-06	05/02/06	\$ 15,777.50		\$ 15,777.50
May-06	05/31/06	\$ 13,945.00		\$ 13,945.00
June-06	07/06/06	\$ 23,070.00		\$ 23,070.00
July-06	08/03/06	\$ 19,310.00	\$ 11.30	\$ 19,321.30
August-06	08/29/06	\$ 35,042.50	\$ 14.00	\$ 35,056.50
September-06	10/02/06	\$ 33,440.00		\$ 33,440.00
October-06	11/01/06	\$ 4,062.50		\$ 4,062.50
November-06	11/29/06	\$ 2,925.00		\$ 2,925.00
December-06	01/04/07	\$ 1,185.00		\$ 1,185.00
January-07	01/31/07	\$ 357.50		\$ 357.50

TOTAL ACTUAL BILLINGS THOROUGH 1/26/07 \$ 170,686.55

UNBILLED:

Feb. as of 2/19/06 5.25 hours Audit/add'l information \$ 682.50

ESTIMATED TO BE INCURRED THROUGH PAA PROCESS: \$ 4,890.00

TOTAL ACTUAL & ESTIMATED RATE CASE EXPENSES \$ 176,259.05

MILIAN, SWAIN & ASSOCIATES, INC
TASKS PERFORMED PER INDIVIDUAL PERSON AS OF 1/26/07

JOBNAME	LEV2	NAME	DATE	NOTES	BILLHRS	TOTAL HOURS PER TASK
MFR's Preparation		Cynthia Yapp	1/27/2006	DATA REQUEST FL 2006 RATE CASE	3.75	
MFR's Preparation		Cynthia Yapp	2/3/2006	TELECONFERENCE RE: DATA REQUEST / FILING DATES	0.75	
				TELECONFERENCE RE: DATA REQUEST / FILING DATES; DATA REQUEST		
				NEW FLORIDA RATE INCREASE APPLICAITONS; MFR FOR ALAFAYA RATE		
MFR's Preparation		Cynthia Yapp	2/10/2006	INCREASE APPLICATION	2.25	
MFR's Preparation		Cynthia Yapp	7/21/2006	2005 RATE INCREASE APPLICATION - C SCHEDULES	6.75	
				8/14/2006 REVIEW MFR'S - PINELLAS COUNTY A & B SCHEDULES		
				8/15/2006 REVIEW MFR'S PASCO COUNTY A & B SCHEDULES;		
MFR's Preparation		Cynthia Yapp	8/18/2006	'8/16 - 8/17/06 PASCO COUNTY C- SCHEUDLES	34.50	
				PREPARE C- SCHEUDLES FOR ALL UIF COUNTIES ; REVIEW MARION		
MFR's Preparation		Cynthia Yapp	8/25/2006	COUNTY B- SCHEDULES.	36.50	
				PREPARE C- SCHEUDLES FOR ALL UIF COUNTIES ; REVIEW A & B		
MFR's Preparation		Cynthia Yapp	9/1/2006	SCHEDULES.	22.00	
MFR's Preparation		Cynthia Yapp	9/15/2006	PREPARE C SCHEDULES	39.50	
				PROVIDED BACKUP DOCUMENTATION FOR SCHEDULE B-3; SALARY AND		
				RELATED B-6 DEFERRED MAINTENANCE; A-3 P 2006 PRO FORMA PLANT		
MFR's Preparation		Cynthia Yapp	9/29/2006	ADDITIONS.	0.25	
MFR's Preparation		Deborah Swain	2/3/2006	Conference call, list of requirements	1.00	
MFR's Preparation		Deborah Swain	2/10/2006	Conference calls / emails / meetings regarding data and schedule planning	3.00	
MFR's Preparation		Deborah Swain	3/3/2006	Date requests, emails, etc.	1.25	
MFR's Preparation		Deborah Swain	3/10/2006	Telephone conference, meetings	0.75	
MFR's Preparation		Deborah Swain	3/17/2006	Telephone conference, meetings	2.00	
MFR's Preparation		Deborah Swain	3/24/2006	telephone conference, meetings Maria, review status	1.75	
MFR's Preparation		Deborah Swain	3/31/2006	telephone conference, meetings Maria, review status	0.25	
MFR's Preparation		Deborah Swain	4/7/2006	telephone conference, meetings Maria, review status	1.50	
MFR's Preparation		Deborah Swain	4/14/2006	telephone conference, meetings Maria, review status	0.50	
MFR's Preparation		Deborah Swain	4/21/2006	telephone conference, meetings Maria, review status	1.25	
MFR's Preparation		Deborah Swain	4/28/2006		0.50	
MFR's Preparation		Deborah Swain	5/5/2006		0.50	
MFR's Preparation		Deborah Swain	5/12/2006	Telephone conf., mtgs w/ M. Bravo	1.00	
MFR's Preparation		Deborah Swain	5/19/2006	mtgs, telcons, emails	1.25	
MFR's Preparation		Deborah Swain	5/26/2006	Conference call (M, T, W) incl. prep and emails	2.25	
				mtgs / discussions M. Bravo, K. Weeks		
MFR's Preparation		Deborah Swain	6/2/2006		2.50	
MFR's Preparation		Deborah Swain	6/9/2006	Discussion w/ M. Bravo re: allocations	3.50	
MFR's Preparation		Deborah Swain	6/16/2006		1.00	
MFR's Preparation		Deborah Swain	6/30/2006		1.50	
MFR's Preparation		Deborah Swain	7/14/2006	discussions M. Bravo	1.25	
MFR's Preparation		Deborah Swain	7/21/2006	review w/ M. Bravo, telcon UI	1.00	
MFR's Preparation		Deborah Swain	7/28/2006	review w/ M. Bravo	1.00	
MFR's Preparation		Deborah Swain	8/11/2006	Review rate case expense	0.25	
MFR's Preparation		Deborah Swain	8/18/2006	Review Pinellas, Pasco, Orange	4.50	
MFR's Preparation		Deborah Swain	9/1/2006	Review Pasco	2.00	
MFR's Preparation		Deborah Swain	9/1/2006	Review Pinellas	2.00	
MFR's Preparation		Deborah Swain	9/1/2006	Review Orange County	2.00	
MFR's Preparation		Deborah Swain	9/8/2006	Review Marion County	2.00	
MFR's Preparation		Deborah Swain	9/8/2006	Review Seminole	2.00	
				General review, discussion, telcon UI, review methodology for ITC, def'd tax		
MFR's Preparation		Deborah Swain	9/8/2006	allocation, revenue req. & rates	3.25	
MFR's Preparation		Deborah Swain	9/15/2006	Review all, formatting, conference call UI	14.00	
MFR's Preparation		Deborah Swain	9/22/2006	Finalize and send Pinellas, Orange, Pasco, Seminole, Marion	16.00	
				communication re: staff request for add'l information		
MFR's Preparation		Deborah Swain	12/22/2006		0.50	
MFR's Preparation		Maria Bravo	1/27/2006	Time spent with Data Request for Utilities Inc. 2006 Rate Cases.	1.50	
MFR's Preparation		Maria Bravo	2/10/2006	Time spent with Data Request for Utilities Inc. 2006 Rate Cases.	4.50	
MFR's Preparation		Maria Bravo	3/3/2006	Rate Case for Utilities Inc. of FL	24.75	
MFR's Preparation		Maria Bravo	3/10/2006	Rate Case for Utilities Inc. of FL	42.25	
MFR's Preparation		Maria Bravo	3/17/2006	Rate Case for Utilities Inc. of FL	27.75	
MFR's Preparation		Maria Bravo	3/24/2006	Rate Case for Utilities Inc. of FL	39.75	
MFR's Preparation		Maria Bravo	3/31/2006	Rate Case for Utilities Inc. of FL	5.75	
MFR's Preparation		Maria Bravo	4/7/2006	Rate Case for Utilities Inc. of FL	38.75	
MFR's Preparation		Maria Bravo	4/14/2006	Rate Case for Utilities Inc. of FL	18.25	
MFR's Preparation		Maria Bravo	4/21/2006	Rate Case for Utilities Inc. of FL	32.00	
MFR's Preparation		Maria Bravo	4/28/2006	Rate Case for Utilities Inc. of FL	27.75	
MFR's Preparation		Maria Bravo	5/5/2006	Rate Case for Utilities Inc. of FL	17.50	
MFR's Preparation		Maria Bravo	5/12/2006	Rate Case for Utilities Inc. of FL	20.75	
MFR's Preparation		Maria Bravo	5/19/2006	Rate Case for Utilities Inc. of FL	30.25	
MFR's Preparation		Maria Bravo	5/26/2006	Rate Case for Utilities Inc. of FL	29.50	
MFR's Preparation		Maria Bravo	6/2/2006	Rate Case for Utilities Inc. of FL	24.25	
MFR's Preparation		Maria Bravo	6/9/2006	Rate Case for Utilities Inc. of FL	32.25	
MFR's Preparation		Maria Bravo	6/16/2006	Rate Case for Utilities Inc. of FL	41.50	
MFR's Preparation		Maria Bravo	6/23/2006	Rate Case for Utilities Inc. of FL	30.25	
MFR's Preparation		Maria Bravo	6/30/2006	Rate Case for Utilities Inc. of FL	36.50	
MFR's Preparation		Maria Bravo	7/7/2006	Rate Case for Utilities Inc. of FL	23.75	
MFR's Preparation		Maria Bravo	7/14/2006	Rate Case for Utilities Inc. of FL	35.00	
MFR's Preparation		Maria Bravo	7/21/2006	Rate Case for Utilities Inc. of FL	37.25	
MFR's Preparation		Maria Bravo	7/28/2006	Rate Case for Utilities Inc. of FL	40.75	
MFR's Preparation		Maria Bravo	8/4/2006	Rate Case for Utilities Inc. of FL	43.50	
MFR's Preparation		Maria Bravo	8/11/2006	Rate Case for Utilities Inc. of FL	55.25	
MFR's Preparation		Maria Bravo	8/18/2006	Rate Case for Utilities Inc. of FL	48.25	
MFR's Preparation		Maria Bravo	8/25/2006	Rate Case for Utilities Inc. of FL	40.00	
MFR's Preparation		Maria Bravo	9/1/2006	Rate Case for Utilities Inc. of FL	38.50	
MFR's Preparation		Maria Bravo	9/8/2006	Rate Case for Utilities Inc. of FL	42.25	

MILIAN, SWAIN & ASSOCIATES, INC
 TASKS PERFORMED PER INDIVIDUAL PERSON AS OF 1/26/07

JOBNAME	LEV2	NAME	DATE	NOTES	TOTAL HOURS	
					BILLHRS	PER TASK
MFR's Preparation		Maria Bravo	9/15/2006		54.50	
MFR's Preparation		Maria Bravo	9/29/2006	Filing - Part of MFR submittal.	7.00	
MFR's Preparation		Maria Bravo	10/6/2006	Filing - Part of MFR submittal.	1.00	
MFR's Preparation		Marlene C. Alvarez	3/10/2006	data organization	1.50	
MFR's Preparation		Marlene C. Alvarez	5/19/2006	formatting data of balance sheets and income statements from clients	7.00	
MFR's Preparation		Marlene C. Alvarez	5/26/2006	formatting balance sheets and income statements from client	2.00	
MFR's Preparation		Marlene C. Alvarez	6/2/2006	formatting balance sheets and income statements from client	2.00	
MFR's Preparation		Marlene C. Alvarez	6/9/2006	inputing numbers in balance sheet	0.50	
MFR's Preparation		Marlene C. Alvarez	6/16/2006	inputed data onto balance sheets	2.50	
MFR's Preparation		Marlene C. Alvarez	6/23/2006	inputting data	1.50	
MFR's Preparation		Marlene C. Alvarez	7/7/2006	revised income statements	1.50	
MFR's Preparation		Marlene C. Alvarez	7/14/2006	revised and updated income statements	1.50	
MFR's Preparation		Marlene C. Alvarez	8/4/2006	Data entry of expenses	12.00	
				Data entry of expenses. □		
MFR's Preparation		Marlene C. Alvarez	8/11/2006		4.50	1,254.50
MFR's Preparation	001	Maria Bravo	10/20/2006	Response to deficiency letter	8.00	
MFR's Preparation	001	Maria Bravo	11/10/2006	Response to deficiency letter	2.00	
MFR's Preparation	001	Maria Bravo	12/1/2006	Response to deficiency letter	1.00	11.00
MFR's Preparation	002	Cynthia Yapp	11/24/2006	REQUEST FOR ADDITIONAL INFORMATION	1.25	
MFR's Preparation	002	Maria Bravo	10/20/2006	□Organizing information used for the MFR filings	7.25	
MFR's Preparation	002	Maria Bravo	10/27/2006	Audit Support and organizing Info.	15.00	
MFR's Preparation	002	Maria Bravo	11/3/2006	Audit Support and organizing Info.	5.00	
MFR's Preparation	002	Maria Bravo	11/10/2006	Audit Support , interim review, and organizing Info.	6.00	
MFR's Preparation	002	Maria Bravo	11/17/2006	Audit Support , interim review, and organizing Info.	2.25	
MFR's Preparation	002	Maria Bravo	11/24/2006	Audit Support	6.00	
MFR's Preparation	002	Maria Bravo	12/22/2006	Audit Support	7.50	
MFR's Preparation	002	Maria Bravo	1/12/2007	Audit Support	0.50	
MFR's Preparation	002	Maria Bravo	1/26/2007	Audit Support - Review Audit Report	2.25	53.00
					1,318.50	1,318.50

NOTE:

Level 001 - Response to Deficiencies

Level 002 - Response to Additional Data Request

Blank Level - Preparation of Financial and Rates Schedules

Data Request (7)

Item 1(d)

Name	(a)	(b)	(c)	(d)	(e) = (a)*(c)	(f)	(g) = (e)+(f)	(h) = (a)*(b)	(i) = (h)-(g)	(j)	(k)	Type of Services
	Hourly Rate	Hours On Schedule	Approx. Hours	Hrs Remaining on Schedule	Hourly charges Incurred	Other Charges**	Total Charges Incurred	Total Charges On Schedule	Amt Remaining from Schedule	Est. Remaining Expense (PAA)*	Approx. Hours	
1 Swain, Deborah	160	65	78.50	-13.50	12,560.00	-	12,560.00	10,400.00	(2,160.00)	4,000.00	25.00	Assist with Data Requests, audit facilitation
2 Bravo, Maria	130	1,000	1055.50	-55.50	137,215.00	-	137,215.00	130,000.00	(7,215.00)	10,010.00	77.00	Assist with Data Requests, audit facilitation
3 Yapp, Cynthia	130	115	148.00	-33.00	19,240.00	-	19,240.00	14,950.00	(4,290.00)	1,820.00	14.00	Assist with Data Requests, audit facilitation
4 Alvarez, Marlene	45	50	36.50	13.50	1,642.50	14.05	1,656.55	2,250.00	593.45	-	0.00	Assist with Data Requests, audit facilitation
5 Friedman, Martin	260	231	137.80	93.20	35,828.00	22,642.87	58,470.87	60,060.00	1,589.13	91,000.00	350.00	Legal Fees
6 Seidman, Frank	125	80	161.79	-81.79	20,223.75	-	20,223.75	10,000.00	(10,223.75)	8,000.00	64.00	Engineering Requests
7 Public Service Commission	n/a	n/a	n/a	n/a	n/a	n/a	9,000.00	4,500.00	(4,500.00)	4,500.00	0.00	Filing Fee
8 Lubertozzi, Steve	89	125	42.00	83.00	3,738.00	(256.00)	3,482.00	11,125.00	7,643.00	-	0.00	Assist with Data Requests, audit facilitation
9 Yap, Lowell	25	300	26.00	274.00	650.00	-	650.00	7,500.00	6,850.00	-	0.00	Assist with Data Requests, audit facilitation
10 Menotti, Michelle	34	175	103.00	72.00	3,502.00	-	3,502.00	5,950.00	2,448.00	-	0.00	Assist with Data Requests, audit facilitation
11 Povich, Erin	29	500	358.00	142.00	10,382.00	284.00	10,666.00	14,500.00	3,834.00	7,250.00	250.00	Assist with Data Requests, audit facilitation
12 Sundario, Lena	43	175	10.00	165.00	430.00	(10.00)	420.00	7,525.00	7,105.00	-	0.00	Assist with Data Requests, audit facilitation
13 Weeks, Kirsten	45	200	283.00	-83.00	12,735.00	(594.00)	12,141.00	9,000.00	(3,141.00)	11,160.00	248.00	Assist with Data Requests, audit facilitation
14 Neyzelman, Dimitry	43	300	27.00	273.00	1,161.00	(32.00)	1,129.00	12,900.00	11,771.00	-	0.00	Assist with Data Requests, audit facilitation
15 Barrett, Jason	29	0	62.00	-62.00	1,798.00	-	1,798.00	-	(1,798.00)	1,450.00	50.00	Assist with Data Requests, audit facilitation
16 Dryjanski, Michael	57	0	7.00	-7.00	399.00	-	399.00	-	(399.00)	570.00	10.00	Assist with Data Requests, audit facilitation
17 Mischik, Joseph	32	0	5.00	-5.00	160.00	-	160.00	-	(160.00)	1,600.00	50.00	Assist with Data Requests, audit facilitation
18 Dihel, Steve	31	0	17.00	-17.00	527.00	-	527.00	-	(527.00)	-	0.00	Assist with Data Requests, audit facilitation
19 Crosset, Lisa	107	0	14.00	-14.00	1,498.00	(154.00)	1,344.00	-	(1,344.00)	2,140.00	20.00	Assist with Data Requests, audit facilitation
20 Roth, Holly	72	0	37.00	-37.00	2,664.00	(407.00)	2,257.00	-	(2,257.00)	-	0.00	Assist with Data Requests, audit facilitation
21 Flynn, Patnck C.	29.5	0	4.00	-4.00	118.00	-	118.00	-	(118.00)	472.00	16.00	Assist with Data Requests, audit facilitation
22 Haws, Scotty Lee	29.5	0	1.00	-1.00	29.50	-	29.50	-	(29.50)	560.50	19.00	Assist with Data Requests, audit facilitation
				701.91	266500.75	21487.92	296988.67	300660.00	3671.33	144532.50	1193.00	

** Other Charges Column - includes charges due to changes in hourly rates, photocopying, long distance, shipping etc.

Detail Through 12/31/06

Method Of Allocation between UIF Systems:	Water	Wastewater	Total
Total Customers UIF	7109.20	2689.80	9799.00
Percentage of Customers:	72.55%	27.45%	100.00%
Amount of Rate Case Expense to be Amortized	320,324.76	121,196.41	441,521.17

Method of Allocation by County			Total
Total Customers Pasco County	3044.6	1160	4204.600
Percentage of Total UIF Customers	31.07%	11.84%	42.91%
Amount of Rate Case Expense to be Amortized	137,182.91	52,267.02	189,449.93

Method of Allocation by County			Total
Total Customers Orange County	329.5	0	329.500
Percentage of Customers - for UIF	3.36%	0.00%	3.36%
Amount of Rate Case Expense to be Amortized	14,846.54	-	14,846.54

Method of Allocation by County			Total
Total Customers Marion County	558.2	70.8	629.000
Percentage of Customers - for UIF	5.70%	0.72%	6.42%
Amount of Rate Case Expense to be Amortized	25,151.25	3,190.09	28,341.34

Method of Allocation by County			Total
Total Customers Seminole County	2734	1459	4193.000
Percentage of Customers - for UIF	27.90%	14.89%	42.79%
Amount of Rate Case Expense to be Amortized	123,187.97	65,739.30	188,927.26

Method of Allocation by County			Total
Total Customers Pinellas County	442.9	0	442.900
Percentage of Customers - for UIF	4.52%	0.00%	4.52%
Amount of Rate Case Expense to be Amortized	19,956.09	-	19,956.09

Data Request (7)

Item 1(e)

Name	Vendor Name	Charges Incurred	Charges Schedule	Amt Remaining On Schedule	Est. Remaining Expense (PAA)*	Est. Total Cost of the Rate Case	Type of Services
1	Water Service Corp. Mail Sort, Inc.	11,877.20	7,643.00	(4,234.20)	0.00	11,877.20	Customer Notices, postage
2	Water Service Corp. MinuteMan Press	9,051.50	1,031.00	(8,020.50)	0.00	9,051.50	Customer Notices, Stock
3	Water Service Corp. Various	-	1,200.00	1,200.00	0.00	1,200.00	Travel, Airfare
4	Water Service Corp. Various	1,640.20	1,600.00	(40.20)	1,600.00	3,200.00	Travel/Hotel/Accommodation
5	Water Service Corp. Various	-	400.00	400.00	0.00	400.00	Travel/Rental Car
6	Water Service Corp. FedEx & FedEx/Kinko's	782.42	12,000.00	11,217.58	0.00	12,000.00	Shipping, Copies & Other Misc.
7	Various Office Temps Various			(12,242.11)	1,966.60	14,208.71	Assist with Data & Audit Requests; MFR Prep
		35,593.43	23,874.00	-11,719.43	3,566.60	51,937.41	

Detail Through 12/31/06

<u>Method Of Allocation between UIF Systems:</u>	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
Total Customers UIF	7109.20	2689.80	9799.00
Percentage of Customers:	72.55%	27.45%	100.00%
Rate Case Expense to be Amortized	37,680.73	14,256.68	51,937.41

<u>Method of Allocation by County</u>			
Total Customers Pasco County	3044.6	1160	4204.600
Percentage of Total UIF Customers	31.07%	11.84%	42.91%
Amount of Rate Case Expense to be Amortized	16,137.22	6,148.32	22,285.54

<u>Method of Allocation by County</u>			
Total Customers Orange County	329.5	0	329.500
Percentage of Customers - for UIF	3.36%	0.00%	3.36%
Amount of Rate Case Expense to be Amortized	1,746.44	-	1,746.44

<u>Method of Allocation by County</u>			
Total Customers Marion County	558.2	70.8	629.000
Percentage of Customers - for UIF	5.70%	0.72%	6.42%
Amount of Rate Case Expense to be Amortized	2,958.61	375.26	3,333.87

<u>Method of Allocation by County</u>			
Total Customers Seminole County	2734	1459	4193.000
Percentage of Customers - for UIF	27.90%	14.89%	42.79%
Amount of Rate Case Expense to be Amortized	14,490.96	7,733.10	22,224.06

<u>Method of Allocation by County</u>			
Total Customers Pinellas County	442.9	0	442.900
Percentage of Customers - for UIF	4.52%	0.00%	4.52%
Amount of Rate Case Expense to be Amortized	2,347.49	-	2,347.49

Data Request (7)
Item 1(a)

Name	Company	Position	W/E Date	Hrs. Worked	Am't Billed	Hrly Rate	Duties	Invoice No.
Portu, Bernardo	Accountemps		2/24/2006	3.077	72.00		23.40 MFR Prep	10958
Portu, Bernardo	Accountemps	Financial Staffing	3/10/2006	3.077	72.00		23.40 MFR Prep	11779
Portu, Bernardo	Accountemps	Financial Staffing	3/17/2006	2.500	86.40		23.40 MFR Prep	13166
Portu, Bernardo	Accountemps	Financial Staffing	3/24/2006	3.077	72.00		23.40 MFR Prep	13169
Portu, Bernardo Total				11.731	294.50			
FedEx	FedEx	Shipping	5/24/2006		121.42		Shipping	12314
FedEx	FedEx	Shipping	6/28/2006		56.32		Shipping	16324
FedEx	FedEx	Shipping	8/23/2006		61.13		Shipping	21137
FedEx	FedEx	Shipping	9/27/2006		85.36		Shipping	26197
FedEx	FedEx	Shipping	10/25/2006		16.84		Shipping	29700
FedEx	FedEx	Shipping	11/29/2006		45.85		Shipping	32321
FedEx	FedEx	Shipping	12/6/2006		81.65		Shipping	34974
FedEx	FedEx	Shipping	12/13/2006		136.65		Shipping	35715
FedEx	FedEx	Shipping	1/17/2007		202.12		Shipping	36903
FedEx	FedEx	Shipping	2/7/2007		15.08		Shipping	39963
FedEx Total				0.000	782.42			41866
FedEx/Kinko's	FedEx/Kinko's	Copies/Shipping/Etc	3/13/2006		859.12		Copies/Shipping/Etc	14985
FedEx/Kinko's	FedEx/Kinko's	Copies/Shipping/Etc	4/30/2005		991.26		Copies/Shipping/Etc	17563
FedEx/Kinko's	FedEx/Kinko's	Copies/Shipping/Etc	5/31/2006		28.89		Copies/Shipping/Etc	20373
FedEx/Kinko's	FedEx/Kinko's	Copies/Shipping/Etc	5/31/2006		28.89		Copies/Shipping/Etc	20373
FedEx/Kinko's	FedEx/Kinko's	Copies/Shipping/Etc	6/30/2006		28.89		Copies/Shipping/Etc	22875
FedEx/Kinko's Total				0.000	1,737.05			
Florida PSC	Florida PSC	Auditor	7/13/2006		1,060.63		Staff Audit (Jeff Smalls Expense)	22226
Florida PSC Total				0.000	1,060.63			
Havro, Chou-Lian	JacksonWabash	Financial Staffing	3/12/2006	2.692	87.84		32.44 MFR Prep	11780
Havro, Chou-Lian	JacksonWabash	Financial Staffing	3/19/2006	2.539	83.36		32.44 MFR Prep	13112
Havro, Chou-Lian	JacksonWabash	Financial Staffing	3/24/2006	3.077	99.82		32.44 MFR Prep	13112
Havro, Chou-Lian Total				8.308	269.81			
MacKinney, David J	JacksonWabash	Financial Staffing	3/5/2006	23.547	763.89		32.44 MFR Prep	11224
MacKinney, David J	JacksonWabash	Financial Staffing	3/12/2006	2.673	86.78		32.44 MFR Prep	11780
MacKinney, David J	JacksonWabash	Financial Staffing	3/19/2006	2.461	78.96		32.44 MFR Prep	13112
MacKinney, David J	JacksonWabash	Financial Staffing	3/24/2006	3.000	97.82		32.44 MFR Prep	13112
MacKinney, David J	JacksonWabash	Financial Staffing	4/2/2006	3.106	96.79		32.44 MFR Prep	13326
MacKinney, David J	JacksonWabash	Financial Staffing	4/9/2006	2.981	96.03		32.44 MFR Prep	14269
MacKinney, David J	JacksonWabash	Financial Staffing	4/16/2006	2.789	92.68		32.44 MFR Prep	15449
MacKinney, David J	JacksonWabash	Financial Staffing	4/23/2006	2.558	82.87		32.44 MFR Prep	15449
MacKinney, David J	JacksonWabash	Financial Staffing	4/30/2006	40.000	1,267.60		32.44 MFR Prep	16187
MacKinney, David J	JacksonWabash	Financial Staffing	5/3/2006	1.789	56.02		32.44 MFR Prep	17570
MacKinney, David J. Total				84.884	2,733.84			
Notices	Mail Sort, Inc.		12/12/2006		3,788.86		Mailing Notices-Postage	36263
Notices	Mail Sort, Inc.		12/27/2006		1,015.00		Mailing Notices-Postage	39063
Notices	Mail Sort, Inc.		1/26/2007		3,562.11		Mailing Notices-Postage	39967
Notices	Mail Sort, Inc.		1/31/2007		1,230.66		Mailing Notices-Postage	41357
Notices	Mail Sort, Inc.		2/21/2007		1,892.47		Mailing Notices-Postage	41824
Notices Total				0.000	11,877.20			
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	3/22/2006	27.500	3,437.50	125.00	Engineering Analysis	14284
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	4/24/2006	56.547	7,318.40	125.00	Engineering Analysis	17076
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	5/19/2006	51.750	6,468.75	125.00	Engineering Analysis	18128
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	8/22/2006	0.150	18.75	125.00	Engineering Analysis	27421
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	8/22/2006	1.200	150.00	125.00	Engineering Analysis	27421
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	8/22/2006	8.000	750.00	125.00	Engineering Analysis	27421
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	9/19/2006	8.000	750.00	125.00	Engineering Analysis	28737
Seidman, Frank	Management & Regulatory Consultants, Inc.	Engineering Consultant	12/9/2006	10.842	1,330.30	125.00	Engineering Analysis	36135
Seidman, Frank Total				161.790	20,223.70			
Davada, Hines	Manpower	Temporary Staffing	11/5/2006	15.454	242.72	17.00	Office Assistance	33146
Davada, Hines Total				15.454	242.72			
Estavis, Michael A	Manpower	Temporary Staffing	11/12/2006	37.500	615.75	16.42	Office Assistance	33634
Estavis, Michael A	Manpower	Temporary Staffing	11/19/2006	40.000	660.80	16.42	Office Assistance	34293
Estavis, Michael A	Manpower	Temporary Staffing	11/26/2006	26.500	436.13	16.42	Office Assistance	34953
Estavis, Michael A	Manpower	Temporary Staffing	12/2/2006	43.000	709.86	16.42	Office Assistance	35551
Estavis, Michael A	Manpower	Temporary Staffing	12/9/2006	2.000	33.47	16.70	Office Assistance	59949
Estavis, Michael A Total				149.000	2,471.77			
Polk, Taranka Y	Manpower	Temporary Staffing	11/5/2006	16.000	262.72	16.42	Office Assistance	33146
Polk, Taranka Y	Manpower	Temporary Staffing	11/12/2006	25.500	418.71	16.42	Office Assistance	34293
Polk, Taranka Y Total				41.500	681.49			
Avarez, Marlene	Milan Swain & Associates	Financial Analyst	4/5/2006	1.500	56.25	37.50	MFR preparation	13436
Avarez, Marlene	Milan Swain & Associates	Financial Analyst	5/26/2006	9.000	405.00	45.00	MFR preparation	19775
Avarez, Marlene	Milan Swain & Associates	Financial Analyst	7/8/2006	6.500	292.50	45.00	MFR preparation	21523
Avarez, Marlene	Milan Swain & Associates	Financial Analyst	8/22/2006	3.000	146.30	48.00	MFR preparation	27787
Avarez, Marlene	Milan Swain & Associates	Financial Analyst	8/29/2006	16.500	756.50	45.00	MFR preparation	27797
Avarez, Marlene Total				36.500	1,656.55			
Bravo, Maria	Milan Swain & Associates	Financial Analyst	2/24/2006	6.000	780.00	130.00	MFR preparation	10960
Bravo, Maria	Milan Swain & Associates	Financial Analyst	4/5/2006	140.250	18,232.50	130.00	MFR preparation	13436
Bravo, Maria	Milan Swain & Associates	Financial Analyst	4/28/2006	116.750	15,177.50	130.00	MFR preparation	17034
Bravo, Maria	Milan Swain & Associates	Financial Analyst	5/26/2006	98.000	12,740.00	130.00	MFR preparation	19775
Bravo, Maria	Milan Swain & Associates	Financial Analyst	7/8/2006	164.750	21,417.50	130.00	MFR preparation	21523
Bravo, Maria	Milan Swain & Associates	Financial Analyst	8/2/2006	197.500	17,777.50	130.00	MFR preparation	27787
Bravo, Maria	Milan Swain & Associates	Financial Analyst	8/29/2006	187.000	24,310.00	130.00	MFR preparation	27797
Bravo, Maria	Milan Swain & Associates	Financial Analyst	10/2/2006	142.250	18,492.50	130.00	MFR preparation	30063
Bravo, Maria	Milan Swain & Associates	Financial Analyst	11/1/2006	31.250	4,062.50	130.00	MFR preparation	33687
Bravo, Maria	Milan Swain & Associates	Financial Analyst	11/29/2006	21.250	2,762.50	130.00	MFR preparation	35458
Bravo, Maria	Milan Swain & Associates	Financial Analyst	1/4/2007	8.300	1,105.00	130.00	MFR preparation	36904
Bravo, Maria	Milan Swain & Associates	Financial Analyst	1/31/2007	2.750	357.50	130.00	MFR preparation	41780
Bravo, Maria Total				1,055.50	137,215.00			
Swain, Deborah	Milan Swain & Associates	Financial Analyst	2/24/2006	4.000	640.00	160.00	MFR preparation	10960
Swain, Deborah	Milan Swain & Associates	Financial Analyst	4/5/2006	8.000	960.00	160.00	MFR preparation	13436
Swain, Deborah	Milan Swain & Associates	Financial Analyst	4/28/2006	3.750	600.00	160.00	MFR preparation	17034
Swain, Deborah	Milan Swain & Associates	Financial Analyst	5/26/2006	6.000	800.00	160.00	MFR preparation	19775
Swain, Deborah	Milan Swain & Associates	Financial Analyst	7/8/2006	6.500	1,360.00	160.00	MFR preparation	21523
Swain, Deborah	Milan Swain & Associates	Financial Analyst	8/3/2006	3.250	520.00	160.00	MFR preparation	27787
Swain, Deborah	Milan Swain & Associates	Financial Analyst	8/29/2006	4.750	760.00	160.00	MFR preparation	27797
Swain, Deborah	Milan Swain & Associates	Financial Analyst	10/2/2006	43.250	6,920.00	160.00	MFR preparation	30063
Swain, Deborah Total				78.500	12,560.00			
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	2/24/2006	6.750	877.50	130.00	MFR preparation	10960
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	8/3/2006	6.750	877.50	130.00	MFR preparation	27787
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	8/29/2006	71.000	9,230.00	130.00	MFR preparation	27797
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	10/2/2006	61.750	8,027.50	130.00	MFR preparation	30063
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	11/29/2006	1.250	162.50	130.00	MFR preparation	35458
Yapp, Cynthia	Milan Swain & Associates	Financial Analyst	1/4/2007	0.600	80.00	130.00	MFR preparation	36904
Yapp, Cynthia Total				147.500	19,255.00			
Notices	Minuteman Press		12/11/2006		2,345.48		Mailing Notices- Sort	35648
Notices	Minuteman Press		1/11/2007		573.63		Mailing Notices- Sort	36259
Notices	Minuteman Press		2/12/2007		2,673.64		Mailing Notices- Sort	41860
Notices	Minuteman Press		1/24/2007		3,436.75		Mailing Notices- Sort	40986
Notices Total				0.000	9,051.50			
Allen, Tara L	Office Team	Temporary Staffing	10/30/2006	16.000	240.00	17.00	Office Assistance	32406
Allen, Tara L	Office Team	Temporary Staffing	11/9/2006	40.000	600.00	17.00	Office Assistance	33147
Allen, Tara L Total				56.000	840.00			
Cacciatori, Anthony	Office Team	Temporary Staffing	9/22/2006	2.385	40.54	17.00	Office Assistance	29286
Cacciatori, Anthony Total				2.385	40.54			
Choi, Sunjoo	Office Team	Temporary Staffing	8/11/2006	1.808	30.73	17.00	Office Assistance	25329

Choi, SunJoo Total				1,808			
Copley, Wanda	Office Team	Temporary Staffing	4/28/2006	8,000		22.95 Office Assistance	16687
Copley, Wanda	Office Team	Temporary Staffing	4/28/2006	8,000		22.95 Office Assistance	16687
Copley, Wanda	Office Team	Temporary Staffing	5/9/2006	8,067		22.95 Office Assistance	17544
Copley, Wanda	Office Team	Temporary Staffing	5/12/2006	3,000		22.95 Office Assistance	18202
Copley, Wanda Total				25,867			
Craig, Janna	Office Team	Temporary Staffing	8/25/2006	2,442		17.00 Office Assistance	28776
Craig, Janna	Office Team	Temporary Staffing	9/1/2006	2,519		17.00 Office Assistance	28062
Craig, Janna Total				4,962			
Estrada, Nina	Office Team	Temporary Staffing	3/17/2006	40,000		18.70 Office Assistance	12666
Estrada, Nina	Office Team	Temporary Staffing	3/31/2006	32,000		18.70 Office Assistance	14897
Estrada, Nina Total				72,000			
Harding, April	Office Team	Temporary Staffing	10/30/2006	13,500		17.00 Office Assistance	32409
Harding, April Total				13,500			
Jackson, Rachael	Office Team	Temporary Staffing	8/25/2006	3,076		17.00 Office Assistance	28776
Jackson, Rachael	Office Team	Temporary Staffing	9/1/2006	2,077		17.00 Office Assistance	27106
Jackson, Rachael	Office Team	Temporary Staffing	9/8/2006	1,077		17.00 Office Assistance	28818
Jackson, Rachael	Office Team	Temporary Staffing	9/15/2006	2,231		17.00 Office Assistance	28839
Jackson, Rachael Total				8,462			
Koopman, John	Office Team	Temporary Staffing	3/24/2006	34,906		17.41 Office Assistance	13182
Koopman, John Total				34,906			
Merkaon, Jericho A	Office Team	Temporary Staffing	8/11/2006	0,384		17.00 Office Assistance	25329
Merkaon, Jericho A Total				0,384			
Monteleone, Tricia M	Office Team	Temporary Staffing	4/7/2006	8,000		18.70 Office Assistance	14887
Monteleone, Tricia M Total				8,000			
Morris, Deon	Office Team	Temporary Staffing	9/22/2006	2,192		17.00 Office Assistance	29288
Morris, Deon	Office Team	Temporary Staffing	9/29/2006	1,192		17.00 Office Assistance	30485
Morris, Deon Total				3,385			
Pramovic, Dana	Office Team	Temporary Staffing	8/11/2006	2,654		17.00 Office Assistance	25329
Pramovic, Dana Total				2,654			
Rojas Rodriguez, Felix A	Office Team	Temporary Staffing	5/5/2006	6,000		17.00 Office Assistance	16688
Rojas Rodriguez, Felix A Total				6,000			
Santiago, Carmen M	Office Team	Temporary Staffing	3/10/2006	1,731		17.00 Data compilation	11407
Santiago, Carmen M Total				1,731			
Sayles, Sharnell S	Office Team	Temporary Staffing	3/3/2006	2,482		17.00 Office Assistance	11227
Sayles, Sharnell S	Office Team	Temporary Staffing	3/10/2006	2,077		17.00 Office Assistance	11778
Sayles, Sharnell S. Total				4,559			
St. Louis, Michael	Office Team	Temporary Staffing	10/30/2006	18,000		17.00 Office Assistance	33409
St. Louis, Michael	Office Team	Temporary Staffing	11/8/2006	13,500		17.00 Office Assistance	33147
St. Louis, Michael Total				29,500			
XX	Office Team	Temporary Staffing	12/31/2006	20,000		17.00 Office Assistance	33873
XX Total				20,000			
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	MIA	2,500	850.00	260.00 Legal Matters	5680
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	3/22/2006	21,400	6,126.18	286.27 Legal Matters	14927
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	4/20/2006	13,700	3,782.75	278.11 Legal Matters	18079
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	5/17/2006	7,700	2,432.69	315.93 Legal Matters	18115
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	6/21/2006	2,700	838.73	310.64 Legal Matters	21476
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	6/21/2006	0,300	178.42	594.73 Legal Matters	21710
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	7/19/2006	1,900	578.42	304.43 Legal Matters	27725
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	8/18/2006	1,000	317.09	317.09 Legal Matters	27741
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	9/20/2006	7,000	1,946.75	278.39 Legal Matters	29242
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	10/18/2006	28,500	26,651.77	935.15 Legal Matters and \$9000 filing fee	33177
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	11/20/2006	3,000	1,332.15	444.05 Legal Matters	35362
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	12/18/2006	19,700	8,447.68	327.50 Legal Matters	37584
Friedman, Martin	Rose, Sundstrom & Bentley, LLP	Attorney	1/22/2007	28,400	7,907.54	278.43 Legal Matters	41041
Friedman, Martin Total				137,80	59,192.37		
Wright, Toni	Wright, Toni	Financial Staffing	4/11/2006	7,250		10.00 Office Assistance	13763
Wright, Toni	Wright, Toni	Financial Staffing	4/18/2006	4,500		10.00 Office Assistance	14847
Wright, Toni	Wright, Toni	Financial Staffing	4/18/2006	7,500		10.00 Office Assistance	14847
Wright, Toni	Wright, Toni	Temporary Staffing	5/2/2006	1,500		10.00 Office Assistance	18706
Wright, Toni	Wright, Toni	Temporary Staffing	5/2/2006	0,500		10.00 Office Assistance	18706
Wright, Toni Total				21,250			
Weeks, Kirsten	Weeks, Kirsten	Regulatory Manager	5/31/2006	0,000	579.37	Expenses from FL to assist Staff	21874
Weeks, Kirsten Total				0,000	579.37		
Grand Total				2245,099	297,433.10		

Details Through 12/31/06

Method Of Allocation between UIF Systems:	Water	Wastewater	Total
Total Customers UIF	7106.20	2889.80	9796.00
Percentage of Customers	72.55%	27.45%	100.00%
Amount of Rate Case Expense to be Amortized	206,533.48	78,899.64	287,433.10
Method of Allocation by County			
Total Customers Pasco County	3044.6	1190	4204.600
Percentage of Total UIF Customers	31.07%	11.84%	42.91%
Amount of Rate Case Expense to be Amortized	89,306.95	34,028.17	123,333.12
Method of Allocation by County			
Total Customers Orange County	329.5	0	329.500
Percentage of Customers - for UIF	3.36%	0.00%	3.36%
Amount of Rate Case Expense to be Amortized	9,885.19	.	9,885.19
Method of Allocation by County			
Total Customers Marion County	558.2	70.8	629.000
Percentage of Customers - for UIF	5.70%	0.72%	6.42%
Amount of Rate Case Expense to be Amortized	18,373.83	2,076.77	18,450.39
Method of Allocation by County			
Total Customers Seminole County	2734	1459	4193.000
Percentage of Customers - for UIF	27.90%	14.89%	42.79%
Amount of Rate Case Expense to be Amortized	80,196.15	42,796.70	122,992.86
Method of Allocation by County			
Total Customers Pinellas County	442.9	0	442.900
Percentage of Customers - for UIF	4.52%	0.00%	4.52%
Amount of Rate Case Expense to be Amortized	12,991.54	.	12,991.54

8

39993

ENTERED
JAN 26 2007

V#: 00464
DATE: 1/17/2007
INVOICE #: 8-637-28384
INVOICE AMT: \$696.44
TAX CODE: 2

\$0.00

002-0005- 6759006	\$409.76
→ 002- ⁰⁰⁰⁵ 5011 - 6759006	\$26.65
031-0099- 6759006	\$16.76
→ 070-0374- ⁶⁷⁵⁹⁴¹³ 6759006	\$16.65
080-0500- 1863016	\$36.54
080-0500- 6759006	\$71.96
090-0600- 1863016	\$15.03
090-0600- 6759006	\$103.09
	\$696.44



Invoice Number	Invoice Date	Account Number
8-637-28384	Jan 17, 2007	0606-2634-0

FedEx Tax ID: 71-0427007

Billing Address:

UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Shipping Address:

UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-F 7-6 (CST)

Fax: (800) 548-3020

Internet: www.fedex.com

Invoice Summary Jan 17, 2007

FedEx Express Services

Transportation Charges		750.95
Base Discount		-133.44
Special Handling Charges		78.93
Total Charges	USD \$	696.44
TOTAL THIS INVOICE	USD \$	696.44

You saved \$133.44 in discounts this period!

Other discounts may apply.



[Handwritten signature]

41886

FEB 14 2007

V#: 00464	
DATE: 2/7/2007	
INVOICE #: 8-675-07273	
INVOICE AMT: \$303.25	\$0.00
TAX CODE: 2	

001-0001- 6759006	\$9.13
002-0005- 6759006	\$113.76
080-0500- 1863017	\$90.14
090-0600- 1863016	\$15.03
101-0680- 6759006	\$15.03
140-0140- 1863016	\$60.16
	\$303.25



Invoice Number 8-675-07273	Invoice Date Feb 07, 2007	Account Number 0606-2634-0
--------------------------------------	-------------------------------------	--------------------------------------

Page
1 of 8

FedEx Tax ID: 71-0427007

Billing Address:

UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Shipping Address:

UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Feb 07, 2007

FedEx Express Services

Transportation Charges		321.55
Base Discount		-57.92
Special Handling Charges		39.62
Total Charges	USD \$	303.25
TOTAL THIS INVOICE	USD \$	303.25

You saved \$57.92 in discounts this period!

Other discounts may apply.



To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

For change of address, check here and complete form on reverse side.

Invoice Number 8-675-07273	Account Number 0606-2634-0	Amount Due USD \$ 303.25
--------------------------------------	--------------------------------------	------------------------------------

Remittance Advice

Your payment is due by Feb 22, 2007

060626348675072733900003032559

AV 02 007916 83650B 78 A**5DGT



UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196



FedEx
P.O. Box 94515
PALATINE IL 60094-4515

Handwritten mark

38053

ENTERED
JAN 04 2007

V11500

MAIL SORT^{INC}



1000 SUNSET RIDGE ROAD, NORTHBROOK IL 60062

Invoice

Invoice # 60183

Brent Lawrence UTILITIES, INC. 2335 SANDERS ROAD NORTH BROOK, IL 60062	Page # 1 of 1 Customer #: UTILI Date: 12/27/2006
---	--

WO#	Date	Description	Quantity	Unit Price	Amount	Subtotal	WO Total
300351	12/14/06	Notice of Interim Mailing FL Minimum Billing (6,772 Pieces)	1	1,015.0000	1,015.00		
		First Class Postage	1	3,788.8600	3,788.86	\$ 1,015.00	
		Received WO Check # 607785		-3,788.8600	-3,788.86	\$ 3,788.86	
						\$ (3,788.86)	
**** Total for Work Order						\$	1,015.00

Postage Account Summary: Beginning Balance Ending Postage Account Balance

Total Pieces Processed: 0

**** Total Due for Invoice # 60183

OK BK
1/2/07

\$ 1,015.00

090-0600-1863016

TERMS: Due upon receipt POSTAGE in advance

⑧

39967

ENTERED
JAN 24 2007

REQUEST FOR MANUAL/COMPUTER CHECK

PAYABLE TO Mail Sort, Inc. VENDOR # 11500
1000 Sunset Ridge Rd. INVOICE NO. UIERC-07
Northbrook, IL 60062-4010 \$ AMOUNT: \$3,950.21 (2)
Threetousandninehundredfifty and....21%

MAIL TO: Give to Mircea (AMOUNT WRITTEN OUT)
INV. DATE: 1/20/07

PURPOSE: Permit 621 Account CODES: AMOUNTS:
UIF Rate Case 090-0600-1863016
Mailing

REQUESTER M. Schlop DATE NEEDED 1/24/2007 ACCTG. DIV. APPROVAL: _____



B.

41357

41357
1948
1948

MAIL SORT INC



1000 SUNSET RIDGE ROAD. NORTHBROOK IL 60062

Invoice

V/1500

Invoice # 60270

Brent Lawrence
UTILITIES, INC.
2335 SANDERS ROAD
NORTH BROOK, IL 60062

Page # 1 of 1
Customer #: UTILI
Date: 01/31/2007

WO#	Date	Description	Quantity	Unit Price	Amount	Subtotal	WO Total
300670	1/26/07	Florida Notice Mailings					
		Minimum Billing (6819 Pieces)	1	1,300.0000	1,300.00		
		<i>UIF Rate Case</i>					
					\$	1,300.00	
		First Class Postage	1	3,781.8700	3,781.87		
		Foreign Postage	53	\$ 1.8000	95.40		
		Canada Postage	6	\$ 0.6000	3.60		
					\$	3,880.87	
		Received WO Check # 611641		-3,950.2100	-3,950.21		
					\$	(3,950.21)	
**** Total for Work Order						\$	1,230.66

Postage Account Summary:
Beginning Balance
Ending Postage Account Balance

Total Pieces Processed: 0

**** Total Due for Invoice # 60270

[Signature]
\$ 1,230.66 ²

090-0600-1863016

TERMS: Due upon receipt POSTAGE in advance

41824

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ENTERED
FEB 14 2007

REQUEST FOR MANUAL/COMPUTER CHECK

PAYABLE TO Mail Sort, Inc. VENDOR # 11500
1000 Sunset Ridge Rd. INVOICE NO.: 02/12/07
Northbrook, IL 60062-4010 \$ AMOUNT: \$1,892.47 (2)
One tusan eight hundred ninetwo and...4

MAIL TO: Give to Mircea (AMOUNT WRITTEN OUT)
INV. DATE: 2/12/07
CODES: AMOUNTS:

PURPOSE: UIF Rate Case

REQUESTER M. Schiop DATE NEEDED 2/15/2007 ACCTG. DIV. APPROVAL: _____



090-0600-1863016

38

2

39949

ENTERED
JAN 24 2007



Manpower

Invoice

V19687

- Sent by email -

To insure proper credit to your account, please detach and return this stub with remittance.

Invoice Number 14797851	Total Amount Due \$ 1,052.10
Invoice Date 01/10/07	Terms Net 10 Days
Due Date 01/20/07	
Customer Number 01394746 023226283	
Manpower BU 02370 023	
Vendor Federal ID# 39-1803564	

STEVE LUBERTOZZI
UTILITIES INC.
2335 SANDERS RD.
NORTHBROOK IL 60062

Remit To:
MANPOWER
21271 NETWORK PLACE
CHICAGO IL 60673-1212

013947465 147978515 00001052103



Manpower

Invoice

- Sent by email -

STEVE LUBERTOZZI
UTILITIES INC.
2335 SANDERS RD.
NORTHBROOK IL 60062

Invoice Number 14797851	Total Amount Due \$ 1,052.10
Invoice Date 01/10/07	Terms Net 10 Days
Due Date 01/20/07	
Customer Number 01394746 023226283	
Manpower BU 02370 023	
Vendor Federal ID# 39-1803564	

Remit To:
MANPOWER
21271 NETWORK PLACE
CHICAGO IL 60673-1212

EPPOVICH@UIWATER.COM

Customer Number: 01394746

Employee Name/ Service Type	Week Ending	Description	Type	Hours	Rate	Extended Amount
ESTAVIA, MICHAEL A	01/07/07	GENERAL OFFICE CLERK	REGULAR	35.50	16.70	592.85
PEDIGO, JOHN T	01/07/07	GENERAL OFFICE CLERK	REGULAR	27.50	16.70	459.25

$570 - (144) - 142307 = \$33.40$
 $020 - 0500 + 1863017 - 1018.70 =$
 $1863017 - 1018.70 =$
 $ATC 136.1$

(2 hrs Michael Luberzoni) \$ = 33.40
 \$ 1018.70

ok for 1/10/07
 ✓ (2)

Regular Hours	OT Hours	Other Hours	Total Hours	Invoice Base	Sales Tax	Total Amount Due
63.00			63.00	\$ 1,052.10	\$ 0.00	\$ 1,052.10

If you have any questions please contact:

Northbrook, IL (847) 564-1440
Northbrook.IL@na.manpower.com

Thank you for choosing Manpower Page 1 of 1

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

INVOICE

Invoice No. 26566
Invoice Date: January 4, 2007
Page 1, Billing # 11

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

39904

**For Professional services rendered through December 31, 2006 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	.50	160.00	80.00
Senior Staff Accountant:			
Maria Bravo	8.50	130.00	1,105.00
Total Due for invoice 26566			\$1,185.00

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

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

41780

INVOICE

Invoice No. 27009
Invoice Date: January 31, 2007
Page 1, Billing # 12

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

**For Professional services rendered through January 26, 2007 in connection with
Application for Increased Rates and Charges for Utilities Inc. of Florida**

	Hours	Rate	Amount
Senior Staff Accountant:			
Maria Bravo	2.75*	130.00	357.50
Total Due for invoice 27009			\$357.50

- *.50 hours Audit Support*
- *2.25 hours – Audit Support – Review Audit Report*

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

~~B~~

3

41859

FEB 14 2007

Minuteman Press

V05113

Invoice

1928 Raymond Drive
Northbrook, IL 60062

847-412-1370 847-412-1371

mpnorthbrook@sbcglobal.net

Date	Invoice #
2/12/2007	11137

Bill To
Utilities, Inc. 2335 Sanders Rd. Northbrook, IL 60062

090-0600-1863016

P.O. No.	Terms
	Net 30

Quantity	Description	Amount
3,500	Pasco/Pinellas notice 6 pages-2 sided/collated/staped 38,500 imp	1,435.00
3,000	9 x 12 Tyvek envelopes <i>UIF Rate Case</i>	1,238.64

OK *BJ* 2/12/07

Total

2

\$2,673.64

BB

3

40384

ENTERED
AUG 0 2007



1928 Raymond Drive
Northbrook, IL 60062

847-412-1370 847-412-1371

rbrannon@minutemanpress.com

V05113

Invoice

Date	Invoice #
1/24/2007	11104

Bill To
Utilities, Inc. 2335 Sanders Rd. Northbrook, IL 60062

P.O. No.	Terms
	Net 30

Quantity	Description	Amount
3,500	Initial Customer Notice Pasco/Pinellas 6pgs. 2 sided/collate/staple 42,000 imp.	1,645.00
3,050	Combined Notice Orange and Seminole 7pgs. (6-2 sided; 1-1 sided)/Collate/staple 39,650 imp.	1,525.00
525	Combined Notice Marion County 7pgs. (6-2 sided; 1-1 sided)/Collate/staple 6,825 imp.	288.75

UIF Rate Case

090-0600-1863017

OK [Signature] 1/25/07

Total		\$3,458.75
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BB

15

37584

ENTERED
JAN 12 2007

V08662
SU

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
ATTN: EXECUTIVE ASSISTANT
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 34366
DECEMBER 19, 2006
FILE # 30057-0108

090 0600 17603016

PAGE 1

MATTER UTILITIES, INC OF FL/2005 RATE CASE

11/08/06	PREPARE OBJECTION TO OPC DISCOVERY; INTRA-OFFICE CONFERENCE RE: SAME.	0.30
11/09/06	COMMUNICATIONS WITH MS. BRAVO, MS. WEEKS RE: RESPONSES TO DEFICIENCY LETTER; COMMUNICATIONS WITH MR. FLYNN RE: INSPECTIONS OF SYSTEMS.	0.20
11/10/06	PREPARE RESPONSES TO DEFICIENCY LETTER; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. WEEKS RE: SAME.	2.00
11/13/06	COMMUNICATIONS WITH MR. REDEMANN AND MR. FLYNN RE: SITE VISITS, SITE MAPS.	0.10
11/20/06	COMMUNICATIONS WITH MR. FLYNN AND MR. REDEMANN RE: SITE PLANS; TRAVEL TO TALLAHASSEE TO ATTEND AGENDA CONFERENCE.	5.00
11/21/06	ATTEND PSC AGENDA CONFERENCE RE: INTERIM RATES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; TRAVEL TO ORLANDO.	6.00
11/27/06	COMMUNICATIONS WITH MS. WEEKS, ET AL, RE: DEFICIENCY LETTER (CHEMICALS USED).	0.20
11/28/06	PREPARE NOTICE OF INTERIM RATE INCREASE, CORPORATE UNDERTAKINGS; TELEPHONE CONFERENCE WITH MS. ROMIG RE: SAME AND COMMISSION ORDER; PREPARE AFFIDAVIT FOR OPC INTERROGATORIES; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME AND RESPONSES THERETO; COMMUNICATIONS WITH MR. LUBERTOZZI RE: CORPORATE UNDERTAKINGS; TELEPHONE CONFERENCE WITH MR. WALDEN AND MR. RENDELL RE: CHEMICALS USED DATA REQUESTED BY STAFF; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. WEEKS, ET AL, RE: SAME; LETTER TO MR. LUBERTOZZI RE: DEFICIENCY LETTER.	1.50
11/29/06	PREPARE NOTICE OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MS. ROMIG RE: SAME;	1.40

2
\$6,447.88

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 34366
DECEMBER 19, 2006
FILE # 30057-0108

PAGE 2

11/30/06	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI, MS. WEEKS AND MR. FLYNN RE: ANSWERS TO OPC DISCOVERY; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: NOTICE OF INTERIM RATES; LETTER TO MS. KAPROTH RE: TARIFF SHEETS; COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. DRYJANSKI RE: CORPORATE UNDERTAKINGS. PREPARE RESPONSES TO OPC DISCOVERY; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MS. ROMIG AND MR. FLYNN RE: LIST OF SYSTEMS; PREPARE SAME; TELEPHONE CONFERENCE WITH MS. ROMIG RE: CUSTOMER NOTICE (INTERIM RATES).	3.00	
		19.70	5,417.50
	FEDERAL EXPRESS	34.79	
	TRAVEL EXPENSE	434.09	
	TELECOPIER	27.00	
	PHOTOCOPIES	534.50	
	TOTAL COSTS ADVANCED		1,030.38
	TOTAL STATEMENT		\$6,447.88

PLEASE REFER TO INVOICE # WHEN REMITTING

23 41041

Handwritten signature or initials.

ENTERED
FEB 17 1964

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

ME

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

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

096-0600-1863015

PAGE 1 (2)

MATTER UTILITIES, INC OF FL/2005 RATE CASE

7907.54

12/01/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: DEFICIENCY RESPONSES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MS. ROMIG RE: LIST OF SYSTEMS; COMMUNICATIONS WITH MS. ROMIG, ET AL, RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: DEFICIENCIES; LETTER TO PSC CLERK RE: CORPORATE UNDERTAKING; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. DRYJANSKI RE: NOTICE OF INTERIM RATE INCREASE.	0.80
12/01/06	TELEPHONE CONFERENCE WITH MS. ROMIG AND ATTORNEY JAEGER RE: NOTICE OF INTERIM RATES; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING TO COINCIDE WITH BILLING CYCLE; PREPARE REVISED NOTICE; COMMUNICATIONS WITH MS. ROMIG AND ATTORNEY JAEGER RE: SAME; TELEPHONE CONFERENCE WITH MS. POVICH RE: CHEMICALS USED INFORMATION NEEDED TO COMPLETE MFR'S; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.00
12/04/06	LETTER TO MR. REDEMANN RE: SITE PLANS; COMMUNICATIONS WITH MS. POVICH RE: CHEMICALS USED DATA; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: NOTICE OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME.	1.50
12/05/06	PREPARE RESPONSE TO SECOND DEFICIENCY LETTER (CHEMICALS USED); TELEPHONE CONFERENCE WITH MR. FLYNN AND MS. POVICH RE: SAME; TELEPHONE CONFERENCE WITH MS.	0.50
12/06/06		1.00

3.00 Cont

Cont

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

V8662
-SL

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

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

096-0600-1863015

PAGE

1

2

7907.54

MATTER UTILITIES, INC OF FL/2005 RATE CASE

12/01/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: DEFICIENCY RESPONSES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MS. ROMIG RE: LIST OF SYSTEMS; COMMUNICATIONS WITH MS. ROMIG, ET AL, RE: SAME; TELEPHONE	0.80
12/01/06	CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: DEFICIENCIES; LETTER TO PSC CLERK RE: CORPORATE UNDERTAKING; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. DRYJANSKI RE: NOTICE OF INTERIM RATE INCREASE.	0.00
12/04/06	TELEPHONE CONFERENCE WITH MS. ROMIG AND ATTORNEY JAEGER RE: NOTICE OF INTERIM RATES; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING TO COINCIDE WITH BILLING CYCLE; PREPARE REVISED NOTICE; COMMUNICATIONS WITH MS. ROMIG AND ATTORNEY JAEGER RE: SAME; TELEPHONE CONFERENCE WITH MS. POVICH RE: CHEMICALS USED INFORMATION NEEDED TO COMPLETE MFR'S; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	1.50
12/05/06	LETTER TO MR. REDEMANN RE: SITE PLANS; COMMUNICATIONS WITH MS. POVICH RE: CHEMICALS USED DATA; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROMIG RE: NOTICE OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME.	0.50
12/06/06	PREPARE RESPONSE TO SECOND DEFICIENCY LETTER (CHEMICALS USED); TELEPHONE CONFERENCE WITH MR. FLYNN AND MS. POVICH RE: SAME; TELEPHONE CONFERENCE WITH MS.	1.00

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

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	ROMIG RE: REVISED INTERIM TARIFF SHEETS; PREPARE INTERIM TARIFF SHEETS; TELEPHONE CONFERENCE WITH MS. POVICH RE: INVOICES FOR LEGAL SERVICE.	
12/07/06	COMMUNICATIONS WITH MS. MENOTTI RE: NOTICE OF INTERIM RATE INCREASE; COMPARE SAME WITH STAFF'S RECOMMENDATIONS.	0.30
12/08/06	LETTER TO MR. LUBERTOZZI RE: INTERIM RATE ORDER; UPDATE CASE SCHEDULE; COMMUNICATIONS WITH MR. FLYNN RE: INVOICES FOR EXPENSES INCURRED BY UTILTY; COMMUNICATIONS WITH MR. RENDELL RE: CUSTOMER MEETINGS DATES AND LOCATIONS.	0.40
12/11/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. REDEMANN, MR. FLYNN RE: CHEMICALS USED SCHEDULE; TELEPHONE CONFERENCE WITH ATTORNEY REILLY RE: RESPONSES TO OPC DISCOVERY; COMMUNICATIONS WITH MR. BEDDY RE: SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: INTERIM RATE REPORTS; TELEPHONE CONFERENCE WITH MS. POVICH RE: REVISED SCHEDULE OF CHEMICALS USED; COMMUNICATIONS WITH MS. POVICH AND MR. REDEMANN RE: SAME.	1.00
12/12/06	PREPARE COMBINED NOTICE (MARION COUNTY), COMBINED NOTICE (ORANGE/SEMINOLE COUNTIES); PREPARE INITIAL NOTICE AND NOTICE OF CUSTOMER MEETING (PASCO/PINELLAS COUNTIES); TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME AND OFFICIAL DATE OF FILING; TELEPHONE CONFERENCE WITH MS. ROMIG RE: OFFICIAL DATE OF FILING; COMMUNICATIONS WITH MR. FLYNN RE: REVISED SCHEDULE OF CHEMICALS USED; LETTER TO PSC CLERK RE: SAME; COMMUNICATIONS WITH MR. REDEMANN RE: SAME.	6.00
12/13/06	PREPARE INITIAL NOTICE, NOTICE OF	3.00

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12/15/06	CUSTOMER MEETING, COMBINED NOTICE FOR MARION, PASCO AND PINELLAS COUNTIES; COMMUNICATIONS WITH MS. ROMIG RE: SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: MARION COUNTY FINAL RATES. COMMUNICATIONS WITH MR. DRYJANSKI RE: MAILING NOTICES OF INTERIM RATE INCREASE; COMMUNICATIONS WITH MR. FLYNN RE: SITE INSPECTIONS.	0.20
12/18/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. KAPROTH AND ATTORNEY JAEGER RE: STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; LETTER TO MR. LUBERTOZZI RE: DENIAL OF REQUEST FOR CONFIDENTIAL CLASSIFICATION; LETTER TO MR. LUBERTOZZI RE: TARIFF SHEETS.	0.50
12/19/06	TELEPHONE CONFERENCE WITH ROMIG RE: NOTICES TO CUSTOMERS; PREPARE SAME; COMMUNICATIONS WITH ATTORNEY JAEGER RE: FORM OF NOTICES; COMMUNICATIONS WITH MR. LUBERTOZZI RE: OFFICIAL FILING DATE; PREPARE NOTICE OF FILING (AFFIDAVIT OF MAILING); LETTER TO PSC CLERK RE: SAME.	2.50
12/20/06	LETTER TO MR. LUBERTOZZI RE: STAFF'S DENIAL OF REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. SEIDMAN AND MR. FLYNN RE: SAME; COMMUNICATIONS WITH MR. JAEGER RE: CUSTOMER NOTICE.	1.20
12/21/06	TELEPHONE CONFERENCE WITH MS. ROMIG RE: COMBINED NOTICES, INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; PREPARE TEMPLATE FOR RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS.	2.50

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 34453
JANUARY 22, 2007
FILE # 30057-0108

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	ROMIG RE: CUSTOMER MEETING DATES, TIMING OF NOTICES; PREPARE NOTICES PER MS. ROMIG'S COMMENTS.		
12/26/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: DENIAL REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: STAFF'S SECOND DATA REQUEST; PREPARE RESPONSES TO SAME; COMMUNICATIONS WITH MR. SEIDMAN RE: STAFF'S FIRST DATA REQUESTS.	3.00	
12/27/06	PREPARE RESPONSES TO STAFF'S SECOND DATA REQUEST; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI AND MS. KAPROTH RE: INITIAL NOTICE AND CUSTOMER MEETING NOTICE; PREPARE SAME.	1.50	
12/29/06	PREPARE SYNOPSIS.	2.50	
		28.40	7,810.00
	LONG DISTANCE CALLS	9.25	
	FEDERAL EXPRESS	88.29	
	TOTAL COSTS ADVANCED		97.54
	TOTAL STATEMENT		\$7,907.54

PLEASE REFER TO INVOICE # WHEN REMITTING

Utilities, Inc. of Florida
Docket No. 060253-WS
Data Request (7)
Item 1c

MILIAN, SWAIN & ASSOCIATES, INC
 TASKS PERFORMED PER INDIVIDUAL PERSON AS OF 1/26/07

JOBNAME	LEV2	NAME	DATE	NOTES	BILLHRS	TOTAL HOURS PER TASK
MFR's Preparation		Cynthia Yapp	1/27/2006	DATA REQUEST FL 2006 RATE CASE	3.75	
MFR's Preparation		Cynthia Yapp	2/3/2006	TELECONFERENCE RE: DATA REQUEST / FILING DATES	0.75	
MFR's Preparation		Cynthia Yapp	2/10/2006	TELECONFERENCE RE: DATA REQUEST / FILING DATES; DATA REQUEST NEW FLORIDA RATE INCREASE APPLICAITONS; MFR FOR ALAFAYA RATE INCREASE APPLICATION	2.25	
MFR's Preparation		Cynthia Yapp	7/21/2006	2005 RATE INCREASE APPLICATION - C SCHEDULES	6.75	
MFR's Preparation		Cynthia Yapp	8/18/2006	8/14/2006 REVIEW MFR'S - PINELLAS COUNTY A & B SCHEDULES; 8/15/2006 REVIEW MFR'S PASCO COUNTY A & B SCHEDULES; 8/16 - 8/17/06 PASCO COUNTY C- SCHEUDLES	34.50	
MFR's Preparation		Cynthia Yapp	8/25/2006	PREPARE C- SCHEUDLES FOR ALL UIF COUNTIES ; REVIEW MARION COUNTY B- SCHEDULES.	36.50	
MFR's Preparation		Cynthia Yapp	9/1/2006	PREPARE C- SCHEUDLES FOR ALL UIF COUNTIES ; REVIEW A & B SCHEDULES.	22.00	
MFR's Preparation		Cynthia Yapp	9/15/2006	PREPARE C SCHEDULES	39.50	
MFR's Preparation		Cynthia Yapp	9/29/2006	PROVIDED BACKUP DOCUMENTATION FOR SCHEDULE B-3; SALARY AND RELATED B-6 DEFERRED MAINTENANCE; A-3 P 2006 PRO FORMA PLANT ADDITIONS.	0.25	
MFR's Preparation		Deborah Swain	2/3/2006	Conference call, list of requirements	1.00	
MFR's Preparation		Deborah Swain	2/10/2006	Conference calls / emails / meetings regarding data and schedule planning	3.00	
MFR's Preparation		Deborah Swain	3/3/2006	Date requests, emails, etc.	1.25	
MFR's Preparation		Deborah Swain	3/10/2006	Telephone conference, meetings	0.75	
MFR's Preparation		Deborah Swain	3/17/2006	Telephone conference, meetings	2.00	
MFR's Preparation		Deborah Swain	3/24/2006	telephone conference, meetings Maria, review status	1.75	
MFR's Preparation		Deborah Swain	3/31/2006	telephone conference, meetings Maria, review status	0.25	
MFR's Preparation		Deborah Swain	4/7/2006	telephone conference, meetings Maria, review status	1.50	
MFR's Preparation		Deborah Swain	4/14/2006	telephone conference, meetings Maria, review status	0.50	
MFR's Preparation		Deborah Swain	4/21/2006	telephone conference, meetings Maria, review status	1.25	
MFR's Preparation		Deborah Swain	4/28/2006		0.50	
MFR's Preparation		Deborah Swain	5/5/2006		0.50	
MFR's Preparation		Deborah Swain	5/12/2006	Telephone conf., mtgs w/ M. Bravo	1.00	
MFR's Preparation		Deborah Swain	5/19/2006	mtgs, telcons, emails	1.25	
MFR's Preparation		Deborah Swain	5/26/2006	Conference call (M, T, W) incl. prep and emails mtgs / discussions M. Bravo, K. Weeks	2.25	
MFR's Preparation		Deborah Swain	6/2/2006		2.50	
MFR's Preparation		Deborah Swain	6/9/2006	Discussion w/ M. Bravo re: allocations	3.50	
MFR's Preparation		Deborah Swain	6/16/2006		1.00	
MFR's Preparation		Deborah Swain	6/30/2006		1.50	
MFR's Preparation		Deborah Swain	7/14/2006	discussions M. Bravo	1.25	
MFR's Preparation		Deborah Swain	7/21/2006	review w/ M. Bravo, telcon UI	1.00	
MFR's Preparation		Deborah Swain	7/28/2006	review w/ M. Bravo	1.00	
MFR's Preparation		Deborah Swain	8/11/2006	Review rate case expense	0.25	
MFR's Preparation		Deborah Swain	8/18/2006	Review Pinellas, Pasco, Orange	4.50	
MFR's Preparation		Deborah Swain	9/1/2006	Review Pasco	2.00	
MFR's Preparation		Deborah Swain	9/1/2006	Review Pinellas	2.00	
MFR's Preparation		Deborah Swain	9/1/2006	Review Orange County	2.00	
MFR's Preparation		Deborah Swain	9/8/2006	Review Marion County	2.00	
MFR's Preparation		Deborah Swain	9/8/2006	Review Seminole	2.00	
MFR's Preparation		Deborah Swain	9/8/2006	General review, discussion, telcon UI, review methodology for ITC, defd tax allocation, revenue req. & rates	3.25	
MFR's Preparation		Deborah Swain	9/15/2006	Review all, formatting, conference call UI	14.00	
MFR's Preparation		Deborah Swain	9/22/2006	Finalize and send Pinellas, Orange, Pasco, Seminole, Marion communication re: staff request for add'l information	16.00	
MFR's Preparation		Deborah Swain	12/22/2006		0.50	
MFR's Preparation		Maria Bravo	1/27/2006	Time spent with Data Request for Utilities Inc. 2006 Rate Cases.	1.50	
MFR's Preparation		Maria Bravo	2/10/2006	Time spent with Data Request for Utilities Inc. 2006 Rate Cases.	4.50	
MFR's Preparation		Maria Bravo	3/3/2006	Rate Case for Utilities Inc. of FL	24.75	
MFR's Preparation		Maria Bravo	3/10/2006	Rate Case for Utilities Inc. of FL	42.25	
MFR's Preparation		Maria Bravo	3/17/2006	Rate Case for Utilities Inc. of FL	27.75	
MFR's Preparation		Maria Bravo	3/24/2006	Rate Case for Utilities Inc. of FL	39.75	
MFR's Preparation		Maria Bravo	3/31/2006	Rate Case for Utilities Inc. of FL	5.75	
MFR's Preparation		Maria Bravo	4/7/2006	Rate Case for Utilities Inc. of FL	38.75	
MFR's Preparation		Maria Bravo	4/14/2006	Rate Case for Utilities Inc. of FL	18.25	
MFR's Preparation		Maria Bravo	4/21/2006	Rate Case for Utilities Inc. of FL	32.00	
MFR's Preparation		Maria Bravo	4/28/2006	Rate Case for Utilities Inc. of FL	27.75	
MFR's Preparation		Maria Bravo	5/5/2006	Rate Case for Utilities Inc. of FL	17.50	
MFR's Preparation		Maria Bravo	5/12/2006	Rate Case for Utilities Inc. of FL	20.75	
MFR's Preparation		Maria Bravo	5/19/2006	Rate Case for Utilities Inc. of FL	30.25	
MFR's Preparation		Maria Bravo	5/26/2006	Rate Case for Utilities Inc. of FL	29.50	
MFR's Preparation		Maria Bravo	6/2/2006	Rate Case for Utilities Inc. of FL	24.25	
MFR's Preparation		Maria Bravo	6/9/2006	Rate Case for Utilities Inc. of FL	32.25	
MFR's Preparation		Maria Bravo	6/16/2006	Rate Case for Utilities Inc. of FL	41.50	
MFR's Preparation		Maria Bravo	6/23/2006	Rate Case for Utilities Inc. of FL	30.25	
MFR's Preparation		Maria Bravo	6/30/2006	Rate Case for Utilities Inc. of FL	36.50	
MFR's Preparation		Maria Bravo	7/7/2006	Rate Case for Utilities Inc. of FL	23.75	
MFR's Preparation		Maria Bravo	7/14/2006	Rate Case for Utilities Inc. of FL	35.00	
MFR's Preparation		Maria Bravo	7/21/2006	Rate Case for Utilities Inc. of FL	37.25	
MFR's Preparation		Maria Bravo	7/28/2006	Rate Case for Utilities Inc. of FL	40.75	
MFR's Preparation		Maria Bravo	8/4/2006	Rate Case for Utilities Inc. of FL	43.50	
MFR's Preparation		Maria Bravo	8/11/2006	Rate Case for Utilities Inc. of FL	55.25	
MFR's Preparation		Maria Bravo	8/18/2006	Rate Case for Utilities Inc. of FL	48.25	
MFR's Preparation		Maria Bravo	8/25/2006	Rate Case for Utilities Inc. of FL	40.00	
MFR's Preparation		Maria Bravo	9/1/2006	Rate Case for Utilities Inc. of FL	38.50	
MFR's Preparation		Maria Bravo	9/8/2006	Rate Case for Utilities Inc. of FL	42.25	

MILIAN, SWAIN & ASSOCIATES, INC
TASKS PERFORMED PER INDIVIDUAL PERSON AS OF 1/26/07

JOBNAME	LEV2	NAME	DATE	NOTES	TOTAL HOURS	
					BILLHRS	PER TASK
MFR's Preparation		Maria Bravo	9/15/2006		54.50	
MFR's Preparation		Maria Bravo	9/29/2006	Filing - Part of MFR submittal.	7.00	
MFR's Preparation		Maria Bravo	10/6/2006	Filing - Part of MFR submittal.	1.00	
MFR's Preparation		Marlene C. Alvarez	3/10/2006	data organization	1.50	
MFR's Preparation		Marlene C. Alvarez	5/19/2006	formatting data of balance sheets and income statements from clients	7.00	
MFR's Preparation		Marlene C. Alvarez	5/26/2006	formatting balance sheets and income statements from client	2.00	
MFR's Preparation		Marlene C. Alvarez	6/2/2006	formatting balance sheets and income statements from client	2.00	
MFR's Preparation		Marlene C. Alvarez	6/9/2006	inputing numbers in balance sheet	0.50	
MFR's Preparation		Marlene C. Alvarez	6/16/2006	inputed data onto balance sheets	2.50	
MFR's Preparation		Marlene C. Alvarez	6/23/2006	inputting data	1.50	
MFR's Preparation		Marlene C. Alvarez	7/7/2006	revised income statements	1.50	
MFR's Preparation		Marlene C. Alvarez	7/14/2006	revised and updated income statements	1.50	
MFR's Preparation		Marlene C. Alvarez	8/4/2006	Data entry of expenses	12.00	
				Data entry of expenses.□		
MFR's Preparation		Marlene C. Alvarez	8/11/2006		4.50	1,254.50
MFR's Preparation	001	Maria Bravo	10/20/2006	Response to deficiency letter	8.00	
MFR's Preparation	001	Maria Bravo	11/10/2006	Response to deficiency letter	2.00	
MFR's Preparation	001	Maria Bravo	12/1/2006	Response to deficiency letter	1.00	11.00
MFR's Preparation	002	Cynthia Yapp	11/24/2006	REQUEST FOR ADDITIONAL INFORMATION	1.25	
MFR's Preparation	002	Maria Bravo	10/20/2006	□Organizing information used for the MFR filings	7.25	
MFR's Preparation	002	Maria Bravo	10/27/2006	Audit Support and organizing info.	15.00	
MFR's Preparation	002	Maria Bravo	11/3/2006	Audit Support and organizing info.	5.00	
MFR's Preparation	002	Maria Bravo	11/10/2006	Audit Support , interim review, and organizing Info.	6.00	
MFR's Preparation	002	Maria Bravo	11/17/2006	Audit Support , interim review, and organizing Info.	2.25	
MFR's Preparation	002	Maria Bravo	11/24/2006	Audit Support	6.00	
MFR's Preparation	002	Maria Bravo	12/22/2006	Audit Support	7.50	
MFR's Preparation	002	Maria Bravo	1/12/2007	Audit Support	0.50	
MFR's Preparation	002	Maria Bravo	1/26/2007	Audit Support - Review Audit Report	2.25	53.00
					1,318.50	1,318.50

NOTE:

Level 001 - Response to Deficiencies

Level 002 - Response to Additional Data Request

Blank Level - Preparation of Financial and Rates Schedules

UTILITIES INC. OF FLORIDA
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE EXPENSE
MILIAN, SWAIN & ASSOCIATES, INC.
PREPARATION OF MFRs FINANCIAL AND RATE SCHEDULES

ACTUAL BILLINGS:

Month of Service	Invoice Date		Fees	Expenses	Total
February-06	02/28/06	\$	2,297.50	\$	2,297.50
March-06	04/05/06	\$	19,248.75	\$	19,248.75
April-06	05/02/06	\$	15,777.50	\$	15,777.50
May-06	05/31/06	\$	13,945.00	\$	13,945.00
June-06	07/06/06	\$	23,070.00	\$	23,070.00
July-06	08/03/06	\$	19,310.00	\$ 11.30	\$ 19,321.30
August-06	08/29/06	\$	35,042.50	\$ 14.00	\$ 35,056.50
September-06	10/02/06	\$	33,440.00	\$	33,440.00
October-06	11/01/06	\$	4,062.50	\$	4,062.50
November-06	11/29/06	\$	2,925.00	\$	2,925.00
December-06	01/04/07	\$	1,185.00	\$	1,185.00
January-07	01/31/07	\$	357.50	\$	357.50
TOTAL ACTUAL BILLINGS THORUGH 1/26/07					\$ 170,686.55

UNBILLED:

Feb. as of 2/19/06	5.25 hours	Audit/addtl information		\$	682.50
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ESTIMATED TO BE INCURRED THROUGH PAA PROCESS:

\$ 4,890.00

TOTAL ACTUAL & ESTIMATED RATE CASE EXPENSES

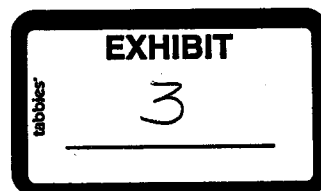
\$ 176,259.05

MILIAN, SWAIN & ASSOCIATES, INC.

AMOUNT AND HOURS BILLED AS OF 12/31/06						
JOB	JOBNAME	LEV2LNAME	NAME	REGHRS	BILLABLE	TOTAL PER TASK AS OF 1/26/07
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	CY	146.25	\$19,012.50	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	DS	79	\$12,640.00	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	MB	992.75	\$129,057.50	
U02-09	MFR's Preparation	Financial & Rate Schedules Preparation	MCA	36.5	\$1,642.50	
U02-09	MFR's Preparation	Copies	-	-	\$25.30	
U02-09	MFR's Preparation	Adjustment to Billing	-	-	-\$11.25	\$162,366.55
U02-09	MFR's Preparation	Deficiencies	MB	11	\$1,430.00	\$1,430.00
U02-09	MFR's Preparation	Audit/Add'l information	CY	1.25	\$162.50	
U02-09	MFR's Preparation	Audit/Add'l information	MB	51.75	\$6,727.50	\$6,890.00
		Copies			25.3	
			TOTAL	1318.5	\$170,686.55	\$170,686.55

BILLING RATE PER INDIVIDUAL PERSON		
SYMBOL	NAME	HOURLY RATE
CY	Cynthia Yapp	\$130.00
DS	Debbie Swain	\$160.00
MB	Maria Bravo	\$130.00
MCA	Marlene Alvarez	\$37.50 / \$45.00

See attached breakdown of tasks performed per individual person.



Data Request (7)
Item No. 3

Audit Finding No. 25 Working Papers

	Staff KWH	Actual KWH	Staff Amount	Total Amount	(FIXED)	(VARIABLE CHARGES)					Late Pmt Charges	Total Amount Charged
					Customer Charge	Energy Charge	Fuel Adjustment	FL Gross Receipts	Tax	Florida Sales Tax		
December	417	417	37.34	46.19	9.75	17.6	14.75	1.08	3.03	0	46.2	
January	342	342	40.82	40.82	9.75	14.43	12.67	0.94	3.03	0	40.82	
February	255	255	33.19	33.19	9.75	10.76	9.45	0.77	2.46	0	33.19	
March	127	129	21.94	21.94	9.75	5.44	4.56	0.5	1.62	0	21.87	
April	194	194	27.83	27.83	9.75	8.19	7.19	0.64	2.06	0	27.83	
May	199	199	28.26	28.26	9.75	8.4	7.37	0.65	2.09	0	28.26	
June	280	280	35.38	35.38	9.75	11.82	10.37	0.82	2.62	0	35.38	
July	341	341	41.86	41.86	9.75	14.39	13.65	0.97	3.1	0	41.86	
August	0	288	0	37.03	9.75	12.15	11.53	0.86	2.74	0	37.03	
September	353	353	42.95	42.95	9.75	14.9	14.13	0.99	3.18	0	42.95	
October	354	354	46.71	46.71	9.75	14.94	17.48	1.08	3.46	0	46.71	
November	317	317	42.96	42.96	9.75	13.38	15.66	0.99	3.18	0	42.96	
December	325	325	45.28	45.28	9.75	13.72	16.05	1.01	3.25	1.5	45.28	
	3504	3794	444.52	490.4	126.75	160.12	154.86	11.3	35.81		490.34	
				-126.75							363.65	

PART II

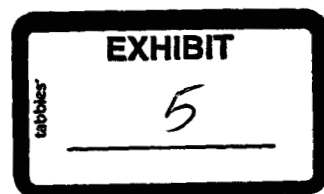
Charged to UIF	12470.06
Fixed Costs	-238.68
Variable Costs	12231.38

Seminole Lift Station:	10.14% of variable charges	1,240.26
	50.00% of fixed charges	119.34
	Charged to Seminole County WW	1,359.60

Altamonte Springs Office:	89.86% of variable charges	10,991.12
	50.00% of fixed charges	119.34
	Allocated Throughout FL Companies	11,110.46

Utilities, Inc. of Florida:	12.00% of total allocated costs of AS office	1,333.26
Other FL Companies:	88.00% of total allocated costs of AS office	9,777.20
		11,110.46

	Of the 12% for UIF	Amount Allocated	Amount sh/ve Allocated-Office	Amt sh/ve allocated from Lift Station	Total Amt sh/ve Allocated	Entry Required
Marion Water	5.70%	710.79	76.00	0	76.00	634.80
Marion Wastewater	0.72%	89.78	9.60	0	9.60	80.18
Orange Water	3.36%	418.99	44.80	0	44.80	374.20
Pasco Water	31.07%	3,874.45	414.24	0	414.24	3,460.21
Pasco Wastewater	11.84%	1,476.46	157.86	0	157.86	1,318.60
Pinellas Water	4.52%	563.65	60.26	0	60.26	503.38
Seminole Water	27.90%	3,479.15	371.98	0	371.98	3,107.17
Seminole Wastewater	14.83%	1,856.79	198.52	1,359.60	1,558.12	298.67
	100.00%	12470.06	1,333.26	1,359.60	2,692.86	9,777.20



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ENTERED
FEB 2 2 1968

Invoice



Florida Central Septic Tank Service, Inc.
 3000 Highway 190
 Maitland, FL 32751-0100
 (407) 884-1111
 Fax: (407) 884-1100

✓ *[Handwritten initials]*

DATE: FEBRUARY 15, 2005
 PROJECT NO: 312391

Bill To:
 Utilities Dept of Florida
 200 Weatherfield Ave
 Tallahassee, Florida FL 32314-4927

DESCRIPTION	REP	P.O. NO	TERMS	PROJECT
	RDC	JA-926	Net 30	
DESCRIPTION	QTY	RATE	AMOUNT	
Hour Use of Pump Truck #01 w/operator to run "pump & dump" during power outage	2	99.00	198.00	
Hour Use of Pump Truck #1 w/operator to same	2	99.00	198.00	

[Handwritten: 040-11155-111-111]

FEB 15 2005

We appreciate your business!

Total

[Handwritten signature]
 \$396.00
[Handwritten initials]

8 (11)

88331

ENTREPRENEUR
JUL - 5 2005

**Ken's
Bush Hog Service**

1700 Eaton Drive
Clearwater FL 33756
(727) 643-9593
(727) 581-4131
Fax (727) 585-3938

Date: 6/14/05

Invoice # 4398

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

Project
6/12/05 Flintwood

Your PO #
SH613-W

#	Parts/Labor	Net	Amount
	<u>Cleaned lift station</u>	100.00	\$100.00
	Labor:		
	TOTAL:		\$100.00

01. 11. 9. 11

THANK YOU FOR YOUR BUSINESS!

**Ken's
Bush Hog Service**

1700 Eaton Drive
Clearwater FL 33756
(727) 643-9593
(727) 581-4131
Fax (727) 585-3938

V 14370
Date: 6/14/05

Invoice # 4397

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

Project
6/12/05 Summertree, Grangewood

Your PO #
SH625-S

#	Parts/Labor	Net	Amount
	Cleaned six (6) lift stations	100.00	\$600.00
	Labor:		
	TOTAL:		\$600.00

THANK YOU FOR YOUR BUSINESS!

1686

2/ (5)

RECEIVED

NOV 30 2005

**Ken's
Bush Hog Service**

1700 Eaton Drive
Clearwater FL 33756
(727) 643-9593
(727) 581-4131
Fax (727) 585-3938

Date: 11/4/05

Invoice # 4938

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

Project
11/3/05 Summertree lift stations

Your PO #
SH625-S

#	Parts/Labor	Net	Amount
	Cleaned 6 lift stations	\$100.00	\$600.00
	Labor:		
	TOTAL:		\$600.00

(2) MD

THANK YOU FOR YOUR BUSINESS!

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DEC 02 1999

**Ken's
Bush Hog Service**

1700 Eaton Drive
Clearwater FL 33756
(727) 643-9593
(727) 581-4131
Fax (727) 585-3938

Date: 11/4/05

Invoice # 4937

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

Project
11/3/05 Orangewood Lift Stations

Your PO #
SH629- S

#	Parts/Labor	Net	Amount
	Cleaned both stations	\$100.00	\$200.00
	Labor:		
	TOTAL:		\$200.00

MO

* ~~XXXXXXXXXXXXXXXXXXXX~~
090-0613

THANK YOU FOR YOUR BUSINESS!

3585

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Central Sewer, Inc.

Invoice

5776 State St. Food
Nashua, NH 03077

JK/T

Date	Invoice #
12/1/2011	100

Phone #	Fax #
703.241.1340	703.241.1343

Bill To

Central Sewer, Inc.
5776 State St.
Nashua, NH 03077

P.O. No.	Terms	Project
	Net 30	

Description	Qty	Rate	Amount
<p>Installation of sanitary sewer through water sub-pressure</p> <p>Including manhole, while setting on Station 10.10, for a sewer main 12" and 18" and the sewer line that is behind the machine room, including manhole, we removed all pipe, and all apparatus, manholes and appurtenances. All dirt was a minimum 12" above existing grade.</p> <p style="font-size: 2em; opacity: 0.5;">0.10 0.12 775 9.24</p>		\$ 92.40	\$ 9.24

<p>Prepared by: <i>Pat Tony Wozniak</i></p>	Total	\$ 9.24
<p>Checked by: _____</p>	Payments/Credits	\$ 0.00
<p>Approved by: _____</p>	Balance Due	\$ 9.24

\$3300.00

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4394

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ENTERED
DEC 28 2005

Scampok Septic, Inc.

cc/jw

Invoice

8530 Starkey Road
Neminek, FL 33777

Date	Invoice #
11/6/2015	6111

Phone #	Fax #
727-392-1352	727-392-1113

Bill To
Unico- Inc. of Florida Attn: Accounts Payable 200 Weatherfield Ave. Altamonte Springs, FL 32711

P O No	Terms	Project
	Net 30	

Description	Qty	Rate	Amount
Per Vacuum and removal of debris from sanitary sewer line as per quote - Re. Sunnietree Subdivision.		2,900.00	2,900.00

Customer Signature: <i>Per Mr. T. Wierzliche</i>	Total	2,900.00
Interest at 1.25% per month on past due amounts. Interest not assessed on all collections. 2015-16 Submittal fees as per the contract.	Payments/Credits	0.00
Send us your checks on all returned checks.	Balance Due	2,900.00

MD
[Signature]

EXHIBIT

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Project Details

Florida FL C090 0625 160
 Region State Co# Sub# ID #

Project Name: **Pointe West Sewer Main Repair, Ph. 2**
 Company: **Utilities, Inc. of Florida**
 System: **Summertree - S**

Current Status: **Placed In Service**
 WO/PO#: **090-0625-116-03-01**
 Project Mgr: **Tony Wierzbicki**

Project Description



A work order was performed in 2001 to perform an internal spot repair on a collapsed section of 8-inch VCP sanitary sewer main under a Florida room at 11906 Bayonet Lane. In order to access the repair, it was necessary to cut out hammer taps between manholes 11 and 11A to videotape the main and access the repair. While these repairs were being made, an excessive amount of (I&I) was observed. This project proposes to televise the remainder of the The Pointe West Sewer Main system and perform needed repairs. The sewer main has many hammer taps and will require them to be removed before any camera investigation can be performed. The area to be investigated is bounded by Carissa Drive on the east side, Bayonet Drive on the north, south and west. The area contains approximately 6,900 feet of 8-inch VCP, 2,400 feet of 10-inch VCP and 18 manholes.

Location

Summertree collection system, Pointe West condo section, New Port Richey, Pasco County, Florida.

Justification & Benefits

Video inspection identified numerous hammer tap connections and offsets in the VCP sewer main. Repairs are necessary to reduce infiltration, reduce the possibility of blockages and lower Pasco County bulk sewer charges. Pipe bursting may be necessary because portions of the main line are located underneath floor slabs where the dwelling units contain Florida rooms within the utility easement.

Alternatives

1. DO NOTHING. The infiltration volume will stay the same or increase depending on wet weather and the water table elevation. Also, pipe failure may lead to ground subsidence and possible structural damage to buildings located adjacent to the sewer mains.
2. REMOTELY REMOVE HAMMER TAPS, THEN RELINE THE FULL SEGMENT. This fails to address the infiltration occurring at the service line connections to the sewer main.

Project Dates



Submitted By: **Tony Wierzbicki** 11/10/03 Approvals: **Reg Director --> Patrick Flynn** 11/20/03
 Approved: 12/15/03 **Reg VP -->**
Lisa Crossett 11/20/03
James L. Camaren 12/15/03

Timing Issues

Estimated Start & Finish Dates

Start: 03/01/04 **In Service: 08/11/06**
 Finish: 08/31/06

Original	Changes	Amended By	Reason for Amending Project Completion Date	Date Amended
Finish: 08/31/2004		Patrick Flynn	Delay in gathering pre-construction flow data through the GSMs.	10/15/2004
	12/31/2004	Tony Wierzbicki	Delays in design strategy	01/21/2005
	10/31/2005	Tony Wierzbicki	Construction delays	09/23/2005
	03/31/2006	Tony Wierzbicki	Contractor equipment problems	05/31/2006

Project Costs

*Total spent posted as of: 08/31/06



Project Details

Florida FL C090 0625 160
 Region State Co# Sub# ID #

Project Name: Pointe West Sewer Main Repair, Ph. 2
 Company: Utilities, Inc. of Florida
 System: Summertree - S

Current Status: Placed In Service
 WO/PO#: 090-0625-116-03-01
 Project Mgr: Tony Wierzbicki

Component(s) & Description	Orig. Estimate	Amended	Spent to Date	Over/Under	% of Budget
20002 CAPITALIZED TIME	\$5,100.00		\$2,859.50	\$2,240.50	56%
20003 IDC	\$4,320.00		\$5,582.80	-\$1,262.80	129%
20812 SEWER LINE REHABILITATION	\$170,000.00		\$149,100.00	\$20,900.00	88%
Totals:	\$179,420.00		\$157,542.30	\$21,877.70	87.81%

Project Notes

10/15/04 Project delayed so as to gather pre-construction flow data through the gravity sewer mains. An open channel flow meter made by Marsh McBirney is to be used on a trial basis to determine flows so that an accurate estimate can be made of the flow reduction produced by the project. PF





APPROVED

Project Request

Florida FL C090 0625 160
 Region State Co# Sub# ID #

Priority Level: 3 - Cost Reduction

Project Created:

Related to ID #:

Project Name: **Pointe West Sewer Main Repair, Ph. 2**

Company: Utilities, Inc. of Florida

Expenses to Start: 03/01/2004

System: Summertree - S

Expenses to End: 08/31/2006

Service(s): Water Sewer Water & Sewer Reuse Other...

Benefits Category: Regulatory Requirement Expand Capacity Ongoing Maintenance
 Improve Service Provide New Service Other (explain below)
 Cost Reduction Improve Safety



Estimated Costs by Component

WO#: 090-0625-116-03-01

PO#: GL#:

Component(s)	Component Description	Original Estimate	Asset Designation
20002	Capitalized Time	\$5,100.00	<input type="radio"/> New Asset(s) <input type="radio"/> Upgrading Asset(s) <input type="radio"/> Repairing Asset(s) <input checked="" type="radio"/> Replacing Asset(s) If replacing existing equipment, when (year) was the original asset placed in service? 2/21/1980
20003	IDC	\$4,320.00	
20812	Sewer Line Rehabilitation	\$170,000.00	

Cap Plan Estimate: \$170,000.00 Estimate Totals: \$179,420.00

Capitalized Time Estimate: 200 Hours Total # of Customers: 985 # of Affected Customers: 98 Cost per Customer: \$182.15

Annual Offset In Expenses:



Signature Authority & Approvals

Submitted by:	<u>Tony Wierzbicki</u>	Title: <u>Construction Manager</u>	Date: <u>11/10/03</u>
\$5,000 - \$50,000	<u>Patrick Flynn</u>	Regional Director	Date: <u>11/20/03</u>
\$50,001 - \$250,000	_____	Regional VP of Operations	Date: _____
\$250,001 - \$500,000	<u>Lisa Crossett</u>	Chief Operations Office	Date: <u>11/20/03</u>
Over \$500,000	<u>James L. Camaren</u>	Chief Executive Officer	Date: <u>12/15/03</u>



APPROVED

Project Request

Florida FL C090 0625 160
 Region State Co# Sub# ID #

Priority Level: 3 - Cost Reduction

Project Created:

Related to ID #:

Project Name: **Pointe West Sewer Main Repair, Ph. 2**

Company: **Utilities, Inc. of Florida**

Expenses to Start: **03/01/2004**

System: **Summertree - S**

Expenses to End: **08/31/2006**



Attachment(s) - Ref. # 160

- Fax
- QuickMail / Email
- Interoffice Mail
- Hand Delivery

Project Description
 List of System Projects

Estimate(s) Required
 Timeline Required

Project Description

See Notes Screen for addt'l info

Estimate Total: \$179,420.00

A work order was performed in 2001 to perform an internal spot repair on a collapsed section of 8-inch VCP sanitary sewer main under a Florida room at 11906 Bayonet Lane. In order to access the repair, it was necessary to cut out hammer taps between manholes 11 and 11A to videotape the main and access the repair. While these repairs were being made, an excessive amount of (I&I) was observed. This project proposes to televise the remainder of the The Pointe West Sewer Main system and perform needed repairs. The sewer main has many hammer taps and will require them to be removed before any camera investigation can be performed. The area to be investigated is bounded by Carissa Drive on the east side, Bayonet Drive on the north, south and west. The area contains approximately 6,900 feet of 8-inch VCP, 2,400 feet of 10-inch VCP and 18 manholes.

Justification & Benefits

Video inspection identified numerous hammer tap connections and offsets in the VCP sewer main. Repairs are necessary to reduce infiltration, reduce the possibility of blockages and lower Pasco County bulk sewer charges. Pipe bursting may be necessary because portions of the main line are located underneath floor slabs where the dwelling units contain Florida rooms within the utility easement.

Alternatives

1. DO NOTHING. The infiltration volume will stay the same or increase depending on wet weather and the water table elevation. Also, pipe failure may lead to ground subsidence and possible structural damage to buildings located adjacent to the sewer mains.
2. REMOTELY REMOVE HAMMER TAPS, THEN RELINE THE FULL SEGMENT. This fails to address the infiltration occurring at the service line connections to the sewer main.

Timing of Project

Timeline Required

System Information

- Acquisition Date
- Facility Update

Summertree is a water and bulk sewer system that services a retirement community consisting of multiple development phases of single family homes and duplexes. Recent capital improvement projects include the following:



Project Request

Florida	FL	C090	0625	160
Region	State	Co#	Sub#	ID #

Priority Level: 3 - Cost Reduction

Project Created:

Related to ID #:

Project Name: **Pointe West Sewer Main Repair, Ph. 2**

Company: **Utilities, Inc. of Florida**

Expenses to Start: **03/01/2004**

System: **Summertree - S**

Expenses to End: **08/31/2006**

- Facility Update

Summertree is a water and bulk sewer system that services a retirement community consisting of multiple development phases of single family homes and duplexes. Recent capital projects include the following:

- Well # 2 Piping Modifications – Completed 2000
- Sanitary/Stormwater Conflict Box Installation-Completed 2001
- Internal removal of hammer tap piping protruding into sewer mains – Completed 2002

- Anticipated Growth in Area

Summertree has a growing customer base with development activity occurring in the following locations:

- Parcel 4 – 40 lots
- Parcel 3A, Phase 2 – 154 lots
- Parcel 1B – 20 lots

As of 7/04, 22 customers have been added in 2004 for a total of 1,023. There are 998 sewer customers.

The oldest section of Summertree contains duplex condo units built in the 1970's for snowbirds. Arborwood is comprised of S/F homes built in the 1980's. TamBay development (Jerry Leach) has developed Parcel A1 (Phase 1 and 2), Parcel 3A (Phases 1 and 2), Parcel 4 duplexes and Parcel 1B duplexes since 1996. Future development includes Parcel 3B and Parcel 1C, both as single family homes.

CO	SUBD	PROJECT	COMPT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
90	625	1160301	20002	--CAPITALIZED TIME--				BEG	1,223.00
				CAP TIME	737.5		3/31/2006	090-CAPTIVE.WO-03-01	
				CAPTIVEWO REV		295	5/9/2006	090-CAPTIVE.WO-04-02	
				CAPTIVEWO REV		236	5/9/2006	090-CAPTIVE.WO-04-02	
				CAPTIVEWO REV		88.5	5/9/2006	090-CAPTIVE.WO-04-02	
				CAPTIVEWO REV		118	5/9/2006	090-CAPTIVE.WO-04-02	
				CAP TIME	1,388.50		6/30/2006	090-CAPTIVE.WO-06-03	
				CAP TIME	1,636.50		9/30/2006	090-CAPTIVE.WO-09-01	
				cap time		1,636.50	10/4/2006	090-CAPTIVE.WO-09-02	
				CAP TIME	250		9/30/2006	090-CAPTIVE.WO-09-03	
				CLOSE W/O		2,859.50	1/12/2007	090-CLOSEWO.A-13-12	
					4,010.50	5,233.50		NET	-1,223.00
								END	0
90	625	1160301	20003	--INTEREST DURING CONS TRUCTION--				BEG	960
				IDC 01/31/06	348		8/21/2006	090-SE11WO.A-01-02	
				IDC 02/28/06	351		8/21/2006	090-SE11WO.A-02-01	
				IDC 03/31/06	354		8/21/2006	090-SE11WO.A-03-01	
				IDC 04/30/06	356		8/21/2006	090-SE11WO.A-04-01	
				IDC 05/31/06	356		8/21/2006	090-SE11WO.A-05-01	
				IDC 06/30/06	938.39		8/21/2006	090-SE11WO.A-06-01	
				IDC 07/31/06	943.44		8/21/2006	090-SE11WO.A-07-01	
				IDC 08/31/06	977.97		9/7/2006	090-SE11WO.A-08-01	
				CLOSE W/O		5,582.80	1/12/2007	090-CLOSEWO.A-13-12	
					4,622.80	5,582.80		NET	-960
								END	0
90	625	1160301	20812	--LABOR/INSTALLATION--				BEG	44,100.00
				20549*17152*ALTAIR E	75,000.00			090-CP.INVD-06-33	
				27562*17152*ALTAIR E	30,000.00			090-CP.INVD-09-25	
				CLOSE W/O		149,100.00	1/12/2007	090-CLOSEWO.A-13-12	
					105,000.00	149,100.00		NET	-44,100.00
								END	0
				GRAND TOTALS:	113,633.30	159,916.30		BEG	46,283.00
								NET	-46,283.00
								END	0

REPO	RT DESCRIPTION -	CP LEDGER
LEDG	ER ID - CP	
PERI	OD - 01-14	
---	COMPANY	
STRU	CTURE - 2	
SELE	CTION - 090	
SUBT	OTAL -	
---	SUBDIV	
STRU	CTURE - 6	
SELE	CTION - 0625	
SUBT	OTAL -	
---	PROJECT	
STRU	CTURE - 2	
SELE	CTION - 1160301	
SUBT	OTAL -	
---	COMPONENT	
STRU	CTURE - 1	
SELE	CTION - ALL	
SUBT	OTAL -	

SEGM	ENT - PRIOR YR AC T
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-	PROJECT
- 4-	COMPONENT

CO	SUBD	PROJECT	COMPT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
90	625	1160301	20002	--CAPITALIZED TIME-- CAP TIME CAP TIME		456 767	6/30/2005 12/31/2005	BEG 090-CAPTIVE.WO-06-02 090-CAPTIVE.WO-13-13	0
					1,223.00		0	NET END	1,223.00 1,223.00
90	625	1160301	20003	--INTEREST DURING CONS TRUCTION-- IDC 2005		960	1/3/2006	BEG 090-SE11WO.A-13-12	0
					960		0	NET END	960 960
90	625	1160301	20812	--LABOR/INSTALLATION-- 86711*17152*ALTAIR E 87856*14619*SEVERN T 89131*17152*ALTAIR E	6,300.00 750 37,050.00			BEG 090-CP.INVD-06-30 090-CP.INVD-06-31 090-CP.INVD-11-20	0
					44,100.00		0	NET END	44,100.00 44,100.00
GRAND TOTALS:					46,283.00		0	BEG NET END	0 46,283.00 46,283.00

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REPO	RT DESCRIPTION -	CP LEDGER
LEDG	ER ID - CP	
PERI	OD - 01-14	
---	COMPANY	
STRU	CTURE - 2	
SELE	CTION - 090	
SUBT	OTAL -	
---	SUBDIV	
STRU	CTURE - 6	
SELE	CTION - 0625	
SUBT	OTAL -	
---	PROJECT	
STRU	CTURE - 2	
SELE	CTION - 1160301	
SUBT	OTAL -	
---	COMPONENT	
STRU	CTURE - 1	
SELE	CTION - ALL	
SUBT	OTAL -	
SEGM	ENT - TWO PRIOR A CT	
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-	PROJECT	
- 4-	COMPONENT	

EXHIBIT

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**Utility System Services***Inspection • Evaluation • Maintenance • Rehabilitation*

January 18, 2006

Mr. Tony Wierzbicki
Utilities Inc.
200 Weathersfield Ave.
Altamonte Springs, FL 32714

Re: Sanitary Sewer Lateral Rehabilitation
Summer Tree Development

Dear Mr. Wierzbicki:

As per your request, Altair is pleased to provide you with our quotation for the above referenced project. The original pilot program used \$37,050.00 of revenue from the original budget. This leaves \$137,950.00 for the remainder of the project. Altair completed the cutting of 40 laterals on the pilot. The cost to complete these 40 with grouting is \$1,000.00 each since they have already been cut. Altair's take off of the number of homes in the system is 208 homes.

After your review of this package, should you need any further information, please contact us at your convenience. Thank you.

Respectfully Submitted,

A handwritten signature in black ink that reads "Don M. Layton". The signature is written in a cursive, flowing style.

Don M. Layton
Operations Director
Altair Environmental Group, LLC

Altair Environmental Group, L.L.C.
710 South Milwee Street • Longwood • Florida 32750-5150
Telephone: 407-339-7134 • Fax: 407-339-6618
E-Mail: altairgroup@earthlink.net Website: www.altairenvironmental.com

710 S Milwee Street
Longwood, Florida 32750
Tel: 407-339-7134
Fax: 407-339-6618
e-mail address:
altairgroup@earthlink.net
Website:
www.altairenvironmental.com



Trenchless Pipeline Services:

- Lateral Lining
- In-Situ Point Repair
- Manhole Lining & Repair
- Chemical Grouting
- TV Inspection
- Pipeline Cleaning
- Smoke Testing

This Agreement is made on this 18th day of January, 2006, by and between

Altair Environmental Group, LLC, a Florida Limited Liability Company,
whose address is 710 S Milwee Street, Longwood, Florida 32750
(hereinafter referred to as "ALTAIR")
and

Utilities Inc.

whose address is

**200 Weatherfield Avenue
Altamonte Springs, FL 32714**

(hereinafter referred to as "the Client")

WITNESSETH, that the Client and ALTAIR, for the consideration named hereafter agree as follows:

1. DESCRIPTION OF SERVICES: ALTAIR agrees to furnish qualified personnel, equipment, and materials to perform in a workman-like manner, the following services:

Sanitary Sewer Lateral Rehabilitation by Cutting and Chemical Grout Injection

2. SITE OF WORK: The service or services described in this AGREEMENT will be performed at the following site location:

Summer Tree Development

3. CLIENT RESPONSIBILITIES: The Client will provide the following services, throughout the duration of the project, at no cost to ALTAIR:

- a) Traffic control beyond the use of traffic cones as may be required.
- b) Supply and access to all water required for the project from the nearest fire hydrant.
- c) Authorized representative of the Client available (by phone), at all times services are being performed and with authority to accept the services as completed and / or hours worked under this AGREEMENT.

4. PRICE: The Client agrees to pay ALTAIR for the services provided under this AGREEMENT, including any down time, as follows :

Labor, Equipment, & Materials **\$2,000.00 each lateral**

The projected hours and price are estimated only and in no way binds ALTAIR to a final timescale or price for the services to be provided under this AGREEMENT. The actual hours will be determined by specific site requirements and operational demands, which cannot be wholly determined prior to work commencement due to the nature of the services to be provided.

5. DOWN TIME / DAY RATE: A down time or day rate will apply in the event of any changes to the services to be provided under this AGREEMENT or any of the following situations :

- a) Time lost or work stoppages due to circumstances beyond the direct control of ALTAIR.
- b) Unforeseen circumstances being encountered during the provision of the services to be provided under this AGREEMENT, particularly any underground structure problems causing delay or stoppage of the work.
- c) Any additional work beyond the scope of services included in this AGREEMENT.

Down Time / Day Rate **\$ 370.00 per hour**

The above rate includes any personnel accommodation costs where applicable.

6. TERMS: The price / rates quoted herein will remain fixed for a period of 30 days from the date of this AGREEMENT and are no longer valid thereafter.

7. PAYMENT TERMS: Invoices will be delivered to the address provided by the Client on completion of the services to be provided under this AGREEMENT. If the services extends beyond a one month period, ALTAIR will submit monthly invoices covering services performed during the preceding month. Payment is due within 15 days from the invoice date, unless terms are agreed otherwise, in writing from ALTAIR. Any dispute or query regarding the invoiced amount must be communicated in writing within 10 days (objection period) from the invoice date and Client will be deemed to have accepted the invoice as delivered unless objected to within the objection period.

8. REMEDIES FOR NON PAYMENT: All sums not paid when due will bear interest at the rate of 2.5% per month from due date until paid or the maximum legal rate permitted by law, whichever is less. In the event a controversy arises between the parties to this AGREEMENT, the prevailing party shall be entitled to all costs of collection, including a reasonable attorney's fee. In addition, if the Client fails to make payment to ALTAIR as herein provided, then ALTAIR may stop work without prejudice to any other remedy it may have. The parties further agree that in the event any controversy should arise between them as a result of this AGREEMENT, then in that event, the State Courts of Seminole County, Florida, shall be the forum in which the parties agree to try and have heard any matters of litigation arising out of such controversies.

9. WARRANTIES: All workmanship and materials are guaranteed against defects in workmanship for a period of one year from the date of substantial completion of the project. This warranty is in lieu of all other warranties, expressed or implied, including any warranties of merchantability or fitness for a particular purpose. ALTAIR will not be responsible for damage to its work by other parties. Any repair work necessitated by caused damage will be considered as an order for extra work.

10. INDEPENDENT CONTRACTOR: Both ALTAIR and the Client agree that ALTAIR will act as an independent contractor in the performance of its duties under this contract. Accordingly, ALTAIR shall be responsible for payment of all taxes, including Federal, State, and local taxes arising out of ALTAIR's activities in accordance with this contract, including by way of illustration but not limitation, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, and any other taxes.

11. CLIENT SERVICE ORDERS: In the event that the Client chooses to issue a service order, whether verbal or in writing, such service order shall be governed by and be deemed to include the provisions of this AGREEMENT. In the event of any inconsistency between the terms and conditions of this AGREEMENT and the terms of a service order, the terms and conditions of this AGREEMENT shall prevail.

12. CONTRACT ACCEPTANCE: In the event that the Client fails to sign this AGREEMENT, due to oversight by either or both parties or any other reason and the services are commenced or completed on the Client's written or verbal instruction due to emergency, urgency or some other reason, then the terms of this AGREEMENT will be deemed to have been accepted by the Client as if this AGREEMENT had been signed.

This AGREEMENT entered into as of the day and year first written above.

ACCEPTED BY:

Utilities Inc.

T. Wierzbicki

Signature

Tony Wierzbicki

Name (Printed or Typed)

Construction Mgr.

Title

1/31/06

Date

SUBMITTED BY:

Altair Environmental Group, LLC

Donald Layton

Signature

Donald Layton

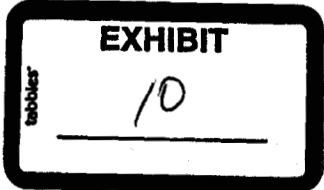
Name

Operations Director

Title

January 18, 2006

Date



Utilities, Inc. of Florida
Docket No. 060253-WS
Data Request 7
Item (10)

	During Normal Hours			After Hours		
	Initial Connections	Normal Reconnections	Premises Visits	Initial Connections	Normal Reconnections	Premises Visits
Marion County 2005	98	28	1	0	1	0
Marion County 2006	65	12	0	0	1	0
Marion County 2007	82	20	0	0	1	0
Orange County 2005	85	73	14	0	4	2
Orange County 2006	91	49	18	0	3	2
Orange County 2007	88	61	16	0	3	2
Pasco County 2005	630	224	27	0	12	3
Pasco County 2006	529	182	57	0	10	6
Pasco County 2007	580	203	42	0	11	5
Pinellas County 2005	55	12	7	0	1	1
Pinellas County 2006	45	2	1	0	0	0
Pinellas County 2007	50	7	4	0	0	0
Seminole County 2005	397	306	40	0	16	4
Seminole County 2006	364	48	23	0	3	3
Seminole County 2007	380	177	32	0	9	4

Assumptions:

1. The 2007 numbers for initial connections, normal reconnects and premises visits are based on an average of the two previous years miscellaneous revenue amounts.
2. The split of normal reconnections are based upon a 95% occurrence during normal operating hours and 5% occurrence after hours.
3. The split between premises visits are based upon a 90% occurrence during normal operating business hours and 10% occurrence after hours.