

ORIGINAL

LAW OFFICES
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2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

RECEIVED-FPSC

06 AUG -1 AM 11:05

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REPLY TO CENTRAL FLORIDA OFFICE

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

July 31, 2006

HAND DELIVERY

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

RE: Docket No.: 060254-SU; Mid-County Services, Inc.'s Application for Rate Increase in
Volusia County, Florida
Our File No.: 30057.109

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Mid-County
Services, Inc. (*Utility*) to Staff's request for information dated July 5, 2006:

- CMP _____ A. The following items relate to the pro forma plant additions reflected in adjustment
(A)(1) Work Orders on MFR Schedule A-3.
- COM _____
- CTR _____ 1. For each addition, provide the following:
- ECR _____ (a) a statement why each addition is necessary;
- GCL _____
- OPC _____ RESPONSE: 580 MHP Lift Station Upgrade/Overhaul
The submersible pumps, riser pipe, guide rail assemblies, control panel, valves
and fittings will be replaced because they have passed their useful service life,
require frequent maintenance, and have become unreliable. The lift station
will be brought up to current design specifications.
- RCA _____
- SCR _____
- SGA _____

SEC 1
OTH _____

DOCUMENT NUMBER-DATE

06867 AUG-1 06

FPSC-COMMISSION CLERK

Manhole Rehabilitation

The Utility refurbished 10 manholes located between the master lift station and Belcher Road due to hydrogen sulfide gas-induced corrosion.

Odor Control System

The system was installed at plant headworks as mandated by FDEP and Pinellas County to reduce the possibility of malodors from leaving the plant site.

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

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

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

RESPONSE: 580 MHP Lift Station Upgrade/Overhaul
Please refer to Exhibit "1(c)" attached hereto.

All other plant additions are complete.

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

RESPONSE: 580 MHP Lift Station Upgrade/Overhaul
A quote for the work was solicited from a licensed underground utility contractor which the Utility had utilized for similar work. No engineering or permitting was required.

Manhole Rehabilitation

A quote for the work was solicited from a licensed underground utility contractor who the Utility had utilized for similar work. No engineering or permitting was required.

Odor Control System

The Utility solicited quotes from two contractors, US Filter and The Jacobs Group. Each one provided on-site evaluation of the source of the odors and the recommended method to address the issue. The Jacobs Group was

awarded the job and recently completed the installation and startup of the equipment.

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

RESPONSE: 580 MHP Lift Station Upgrade/Overhaul
The projected completion date is August 31, 2006.

Manhole Rehabilitation
The project was completed in April 2006.

Odor Control System
The project was completed in July 2006.

- (f) Only Project 4002 has identifiable plant which will be retired upon completion of the pro forma project. Since the preparation of the MFRs, has any other plant been identified for retirement as a result of replacement by pro forma plant? If so, please provide the costs retired and the associated accumulated depreciation and expense.

RESPONSE: No.

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

RESPONSE: Please refer to Exhibit "2" attached hereto.

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

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

RESPONSE: The current contractor, Appalachian Materials Service, has been the sludge hauler since the Utility's last rate case. No alternate bids have been obtained since then due to the success that the Utility has had with AMS in terms of reliability, conformance with environmental regulations, and completeness

and timeliness of regulatory reporting. Its unit price is consistent with sludge hauling rates charged by other contractors for the same level of service.

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

RESPONSE: The current price is \$0.140/gallon, which reflects a unit price increase in May 2005 of approximately 17%.

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

RESPONSE: 2,656,250 gallons.

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

RESPONSE: Approximately 2%.

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

RESPONSE: Waste activated sludge generated from an extended aeration treatment plant typically averages about 1%. By decanting clear liquid periodically, the operator is able to increase the solids concentration substantially. The Mid-County WWTP was designed and built according to FDEP requirements including the decanting process currently used.

4. With regard to Account 718, Chemicals reflected on MFR Schedule B-8, the utility stated that the reason for the increase was due to the use of liquid chlorine. Staff requests the following additional information related to liquid chlorine.

(a) Why was it considered advantageous to switch to a more expensive form of chlorine?

RESPONSE: By removing pressurized chlorine gas cylinders from the wastewater plant site, the Utility reduced the risk of a toxic release of the chemical. Customers' homes are located in close proximity to the site. The customers, visitors, and utility personnel benefit from having sodium hypochlorite stored on site instead of chlorine gas.

- (b) What is the price differential between liquid chlorine and other forms of the chemical?

RESPONSE: A 150-pound cylinder of chlorine gas currently costs about \$105 or \$0.70/pound. The current cost of sodium hypochlorite is \$0.55/gallon. One pound of chlorine gas is equivalent to 1-1.5 gallons of sodium hypochlorite in terms of dosage. Sodium hypochlorite is purchased in bulk from the Utility's chemical supplier.

5. With regard to Account 735, Contractual Services - Other reflected on MFR Schedule B-8, please provide the expenses in this account for the years 2001 - 2005.

RESPONSE: Please refer to Exhibit "5" attached hereto.

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

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

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

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

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

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

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

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

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

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

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

7. Schedule F-8, Margin Reserve Calculations

The instructions for this schedule require the utility to provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant. None of the components have been provided.

RESPONSE: The Utility respectfully takes exception to the statement that none of the [calculation and analyses] components have been provided. The references with each component guide one to the basis for each calculation. In the interest of clarity, the response to 7(a) below further explains those calculations and analyses.

- (a) Please provide all supporting calculations for the components reflected on this schedule with the exception of post test year period per statute.

RESPONSE: The 1st component as stated in F-8 is:

EG = Equivalent annual growth in ERCs (see F-10) 20 ERC/yr

The component references Schedule F-10. F-10 states, "The regression results are not statistically significant ($R^2 = 1.56\%$). Use five year simple average growth rate of 0.72%."

Wherein: $EG = 0.72\% \times 2,736$ (average TY ERCs) = 20 ERC/yr

The 2nd component as stated in F-8 is:

U = Unit of measure utilized in U&U calculations 242 gpd/ERC, AADF*

* Based on 2005 AADF divided by meter equivalent ERCs from Schedule F-10

Wherein: $U = 662,537$ AADF (from F-4)/2,736 ERCs (from F-10) = 242 gpd/ERC, AADF

The 3rd component as stated in F-8 is:

PN = Property needed expressed in U units 1,231 gpd

This is not actually a component, but a formula for combining the components into the final result of property needed (otherwise referred to as margin reserve) PN is defined in the PSC rules and restated on F-8 as $EG \times PT \times U$, where PT is the statutory 5 year post test year period.

Wherein: $PN = 20 \times 5 \times 242 = 23,832$ gpd (not 1,231).

It is noted that in verifying the calculations for this response it was discovered that the formula for PN in the worksheet was entered as $EG + PT \times U$ instead of $EG \times PT \times U$. $EG + PT \times U = 20 + (5 \times 242) = 1,231$. Therefore the PN as filed is understated. This increases the calculated WWTP used & useful on Schedule F-6 from 74% to 76%. However, the utility's conclusion to use 100% U&U for WWTP is not affected.

Please refer to revised schedules F-8 and F-6 attached hereto as Exhibit "7(a)".

- (b) How many gallons of water were sold to the residential customers during the test year?

RESPONSE: The gallons sold to residential customers during the test year was 161,847,000 gallons. This was determined from the billing analysis (Schedule E-14 of the MFR). It should be noted that this information was provided as a part of the Infiltration & Inflow analysis at line 8, which was submitted in response to MFR Deficiency No. 4

- (c) How many gallons of water were sold to the general service customers during the test year?

RESPONSE: The gallons sold to general service customers during the test year was 60,875,000 gallons. This was determined from the billing analysis (Schedule E-14 of the MFR). It should be noted that this information was provided as a part of the Infiltration & Inflow analysis at line 9a, which was submitted in response to MFR Deficiency No. 4. In addition to general service customers, the utility also serves master metered multi-residential customers. The gallons sold during the test year, also determined from Schedule E-14, was

92,457,000 gallons. This information is found at line 9 of the previously referenced Infiltration & Inflow analysis.

- (d) What is the size and length of the collection lines? (Example: 8" pipe - 3500 ft.)

RESPONSE: The size and length of gravity mains is:

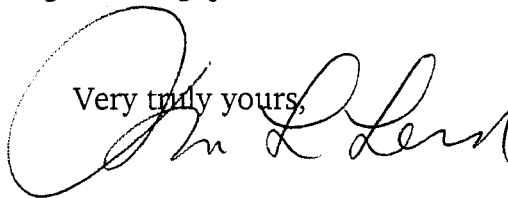
8" pipe = 84,087 feet
10" pipe = 5,010 feet

It should be noted that this information was provided as a part of the previously referenced Infiltration & Inflow analysis at lines 2 and 3. In addition, there are force mains of the following size and length:

2" pipe = 418 feet
4" pipe = 14,260 feet
6" pipe = 5,604 feet
8" pipe = 5,950 feet

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

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/tlc

Enclosures

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

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\(.109) 2005 RATE CASE\PSC Clerk (Data Request 1) 04.wpd

EXHIBIT
106



Capital Project Details

Florida FL C088 0645 3498
 Region State Co# Sub# ID #

Project Name: **Spanish Vista Drive&Doral MHP Manhole Rehabilitation**
 Company: **Mid-County Services, Inc.**
 System: **Mid-County Services, Inc.**

Current Status: **Placed In Service**
 WO/PO#: **088-0645-116-06-01**
 Project Mgr: **Richard W. Retz**

Project Description



Rehabilitate 10 manholes along Spanish Vista Drive from east of Belcher Road to the Master Lift Station at the Mid-County WWTP, which is inside the Doral MHP.

The project consists of the following elements:

- 1) Install H-20 rated fiberglass liner in each manhole.
- 2) Rebuild the bench and invert in each manhole.
- 3) Replace ring and cover on each manhole.
- 4) Perform all site restoration.

The work will be performed at: manholes 1, 2 and behind the Mid-County field office trailer (located on the plant site) and, manholes 48, 51, 51A, 52, 52A, 60 and 63 on Spanish Vista Drive .

Location

Spanish Vista Drive in Palm Harbor, Florida

Justification & Benefits

These manholes were installed in 1969 and are severely deteriorated because of hydrogen sulfide gases in the sewer system. The manhole structures have weakened and need attention before a collapse occurs. The recommended course of action is to install a fiberglass liner in each manhole and grout the annular ring between the liner and the existing manhole to provide structural support. This will also eliminate infiltration through the manhole walls.

Manhole liners were installed in 2002 in two manholes on Spanish Vista Dr. One was a receiving manhole for an 8" FM and the second was immediately downstream of the first. This proposed project addresses the condition of the remaining manholes downstream of the second repaired one.

Alternatives

1. REHABILITATE MANHOLES BY RECOATING THE WALLS - This method is approximately 50% less costly than relining the manholes. The coating will not provide the additional structural support needed to shore up the manholes because of the extensive deterioration that has already occurred to the concrete bottom and walls and brick chimneys. This alternative is not recommended.
2. REPAIR MANHOLES WHEN EXTENSIVE PROBLEMS OCCUR - Delaying repairs will eventually result in a manhole collapse, emergency repairs and sewer overflows. This is a one of four primary mains flowing into the plant and cannot be shut down for an extended period without the use of bypass pumps. The cost of one emergency repair could be as much as the proposed project. This alternative is not recommended.
3. REPLACE MANHOLES - The material cost for ten manholes is approximately the same as the work proposed for each manhole in this project. Labor costs would be substantial because the line is a main feeder line to the plant, the manholes are 6-10 feet deep, and the water table is high. This alternative could easily exceed \$100,000 because of the need to wellpoint and install bypass pumping equipment. This alternative is not recommended.

Project Dates



Submitted By: Richard W. Retz	12/29/05	Approvals: Reg Director -->	Patrick Flynn	01/03/06
Approved: 01/17/06			Lisa Crossett	01/10/06
			Jim Camaren	01/17/06

Timing Issues

Project will begin 2 weeks after work order approval

Estimated Start & Finish Dates

Start: 01/30/06 In Service: 04/04/06
 Finish:



Capital Project Details

Florida FL C088 0645 3498
 Region State Co# Sub# ID #

Project Name: Spanish Vista Drive&Doral MHP Manhole Rehabilitation
 Company: Mid-County Services, Inc.
 System: Mid-County Services, Inc.

Current Status: Placed In Service
 WO/PO#: 088-0645-116-06-01
 Project Mgr: Richard W. Retz

Original Finish: Changes Amended By Reason for Amending Project Completion Date Date Amended

Project Costs

*Total spent posted as of: 06/30/06

Component(s) & Description	Orig. Estimate	Amended	Spent to Date	Over/Under	% of Budget
20002 CAPITALIZED TIME	\$1,180.00			\$1,180.00	0%
20003 IDC	\$1,139.00			\$1,139.00	0%
20812 LABOR AND MATERIALS	\$50,000.00		\$48,800.00	\$1,200.00	98%
Totals:	\$52,319.00		\$48,800.00	\$3,519.00	93.27%

Project Notes



FOR THE 14 PE RIODS ENDING 12/31/06

CO	SUBD	PROJECT	COMPT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88	645	1160601	20812	--LABOR/INSTALLATION-- 11738*14878*KEN'S BU	48,800.00			BEG 088-CP.INVD-03-13	0
					48,800.00		0	NET END	48,800.00 48,800.00

011738

JCP

ENTERED
MAR 21 2006

Ken's Bush Hog Service, Inc.

1700 Eaton Drive
Clearwater, FL 33756
Phone: (727) 643-9593
Fax: (727) 585-3938
MHoward70@aol.com

114878

Invoice

RECEIVED

MAR 9 2006

Date	Invoice #
3/6/2006	5300

UTILITIES, INC.

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

Project Date
03/06/06

P.O. No.
645-S

Quantity	Project / Parts / Labor	Item	Rate	Amount
	install manhole liners at Mid-County as per bid	Manhole liners	37500.00	37,500.00
	Addendum to job - installed liner in manhole by plant	manhole liner	7,300.00	7,300.00
	Addendum to job - installed liner in manhole by trailer	manhole liner-mid-cty	4,000.00	4,000.00
088-0645-116-06-d-20812				
		Total		\$48,800.00

Make all checks payable to Ken's Bush Hog Service, Inc.

THANK YOU FOR YOUR BUSINESS!

2 TW
JK



Capital Project Details

Florida FL C088 0645 3719
 Region State Co# Sub# ID #

Project Name: Odor Control System for Mid County Barscreen & Dumpster

Current Status: Placed In Service

Company: Mid-County Services, Inc.

WO/PO#: 088-0645-116-05-03

System: Mid-County Services, Inc.

Project Mgr: Richard W. Retz

Project

Description

This project includes the installation of a JAWS #DHPC-748-300 CFM Bio-Filter, duct work, Nema 4X control panel, 8'x15' concrete pad, 3 hp blower and electrical wiring. This is a turnkey installation and start up. Operation and Maintenance manuals and training are included.



Location

2299 Spanish Vista Drive, Dunedin Florida 34698

Justification & Benefits

This project is necessary because of numerous ongoing odor complaints from residents to regulatory agencies. The WWTP is located in the middle of the Doral MHP. Masking agents and other procedures have been used to control odors but are unable to eliminate them enough to stop the complaints. Installation of this odor control system will satisfy FDEP's concerns and significantly reduce the number of odor complaints from the nearby residents. By reducing the intensity and frequency of odors that carry off-site, the utility will avoid an NOV and possible penalty. Some cost savings achieved from reducing the purchase of masking agents will offset the cost to install the odor control unit.

Alternatives

1. CONTINUE UTILIZING MASKING AGENTS & INCORPORATE ADDITIONAL MASKING AGENTS: This alternative is not feasible. The hydrogen sulfide levels are too high to be controlled by masking agents and other odor generators such as methyl mercaptan, dimethyl sulphide and dimethyl disphide are not effectively neutralized by masking agents.
2. INSTALL A CHEMICAL SCRUBBER ODOR CONTROL SYSTEM: A chemical odor control system would eliminate the odors. However, the cost of leasing or purchasing a chemical scrubber is substantially higher than a bio-filter. The chemical scrubber system requires extensive maintenance and chemical costs are extremely high when compared to a bio-filter.

Project Dates

Submitted By: Richard W. Retz 09/30/05 Approvals: Reg Director --> Patrick Flynn 10/08/05
 Approved: 11/17/05 VP of Oper. --> Lisa Crossett 11/15/05
 Jim Camaren 11/17/05



Timing Issues

The odor control system can be installed and on line 4-8 weeks after work order approval.

Estimated Start & Finish Dates

Start: 10/17/05 In Service: 07/07/06
 Finish: 06/01/06

Original	Changes	Amended By	Reason for Amending	Project Completion Date	Date Amended
Finish: 12/30/2005		Patrick Flynn	Equipment is in production after delay caused by project approval process.		01/03/2006
		Richard W. Retz	Delay in Construction		02/17/2006

Project Costs

*Total spent posted as of: 06/30/06

Component(s) & Description	Orig. Estimate	Amended	Spent to Date	Over/Under	% of Budget
20002 CAPITALIZED TIME	\$1,180.00		\$491.25	\$688.75	42%
20003 IDC	\$1,361.00			\$1,361.00	0%



Capital Project Details

Florida FL C088 0645 3719
 Region State Co# Sub# ID #

Project Name: Odor Control System for Mid County Barscreen & Dumpster

Current Status: Placed In Service

Company: Mid-County Services, Inc.

WO/PO#: 088-0645-116-05-03

System: Mid-County Services, Inc.

Project Mgr: Richard W. Retz

20112	LABOR AND MATERIALS	\$88,000.00	\$1,696.80	\$86,303.20	2%
	CONTINGENCY	\$2,000.00		\$2,000.00	0%
Totals:		\$92,541.00	\$2,188.05	\$90,352.95	2.36%

Project Notes



FOR THE 14 PE RIODS ENDING 12/31/06

CO	SUBD	PROJECT	COMPT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88	645	1160503	20112	--LABOR/INSTALLATION/S 20041*14878*KEN'S BU 21944*18659*TECHNICA		1,696.80 46,273.22		BEG 088-CP.INVD-06-19 088-CP.INVD-07-17	0
					47,970.02		0	NET	47,970.02

7 CP

020041

JUN 21 2006

Ken's Bush Hog Service, Inc.

1700 Eaton Drive
 Clearwater, FL 33756
 Phone: (727) 643-9593
 Fax: (727) 585-3938
 MHoward70@aol.com

N/14878

Invoice

Date	Invoice #
5/31/2006	5660

RECEIVED

JUN 07 2006

UTILITIES, INC.

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

Project Date
5/31/06

P.O. No.
645-S

Quantity	Project / Parts / Labor	Item	Rate	Amount
	Mid-County WWTP			
250.00	Ran new power service to air scrubber	6-3 wire	3.60	900.00
20.00	feet	1 1/4" PVC conduit	6.00	120.00
6.00		1 1/4" PVC sweeps	1.80	10.80
2.00		1 1/4" male adapters PVC	3.00	6.00
6.00	hours	Labor charges-2 men	110.00	660.00
<i>088-0645-1116-05-03-2012</i>				
<i>116-05-03</i>				
<i>2</i>				
<i>[Signature]</i>				
Total				\$1,696.80

Make all checks payable to Ken's Bush Hog Service, Inc.

THANK YOU FOR YOUR BUSINESS!

TW

021946

J CP

ENTERED
JUL 14 2006

Technical Treatment Services Inc.
 1603 Barber Road
 Sarasota, FL 34240

✓ 18039

Invoice

RECEIVED

DATE	INVOICE #
6/22/2006	1998

JUN 29 2006

BILL TO
 Utilities Inc. Of Florida
 200 Weathersfield Ave.
 Altamonte Springs, Florida 32714

UTILITIES, INC.

P.O. NO.	TERMS	PROJECT
	Due on receipt	MidCounty

QUANTITY	DESCRIPTION	RATE	AMOUNT
1	Final draw on Odor control system. for Mid- County. Sales Tax	43,246.00 7.00%	43,246.00T 3,027.22
<p>URGENT - 6/22/06 - 10:50 AM</p>			

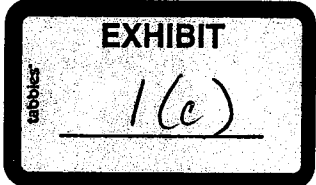
[Signature]
 (1)

Thank you for your business.

Total

\$46,273.22

TW



Ken's Bush Hog Service

1700 Eaton Drive
Clearwater, Florida 33758
(727) 643-8588
(727) 581-4131

(727) 585-3938 (fax)
E-mail: MHoward70@aol.com

To:	Rick Retz	From:	Ken Howard
Fax:	813-626-1030	Pages (including cover):	1
Re:	Proposal	Date:	1/3/06
cc:	Dave -- Mid-County	Fax#:	727-787-2566

B elow is our proposal to rehab the 580 lift station at Mid-County.

- This proposal includes:
- * Two New 5 HP flyte pumps
 - * New stainless steel rail system
 - * New bases
 - * Emergency pump-out
 - * Above ground manifold
 - * 4" pad poured around manifold by wet well
 - * Control panel moved to the side

We do not recommend putting in a valve box due to the conflict with the road. Please see our proposed diagram.

This proposal includes all materials, labor and confined space equipment

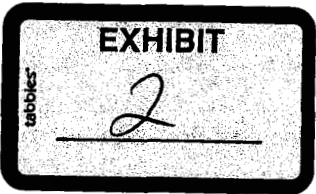
Total cost \$16,500.00

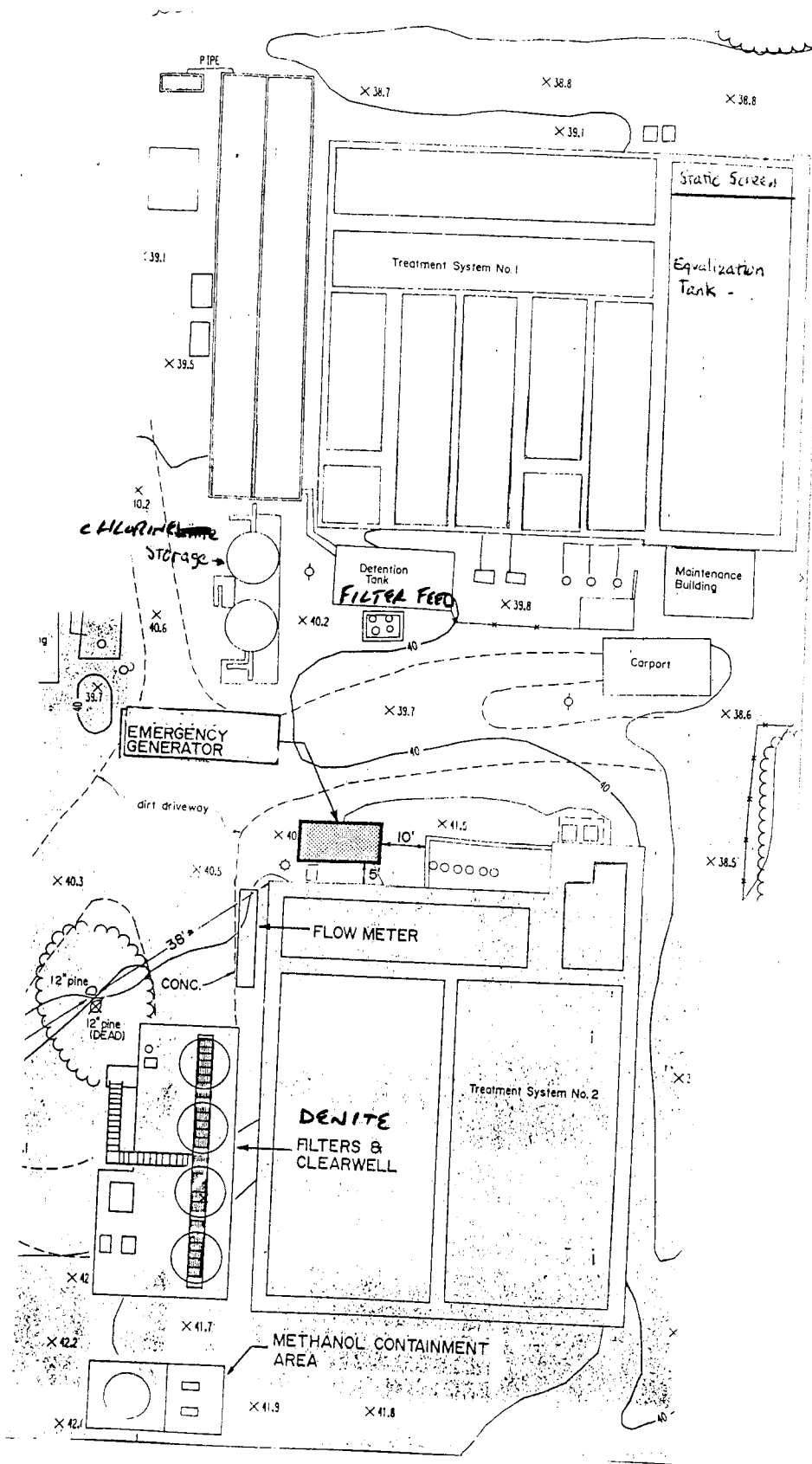
This quote will be honored for 30 days.

Thank you for the opportunity to provide services to you.

Accepted
Edward Dyer

Ken Howard
Kenneth A. Howard





ALL UNITS ARE OPERATIONAL

MID-COUNTY WWTTP

SITE PLAN



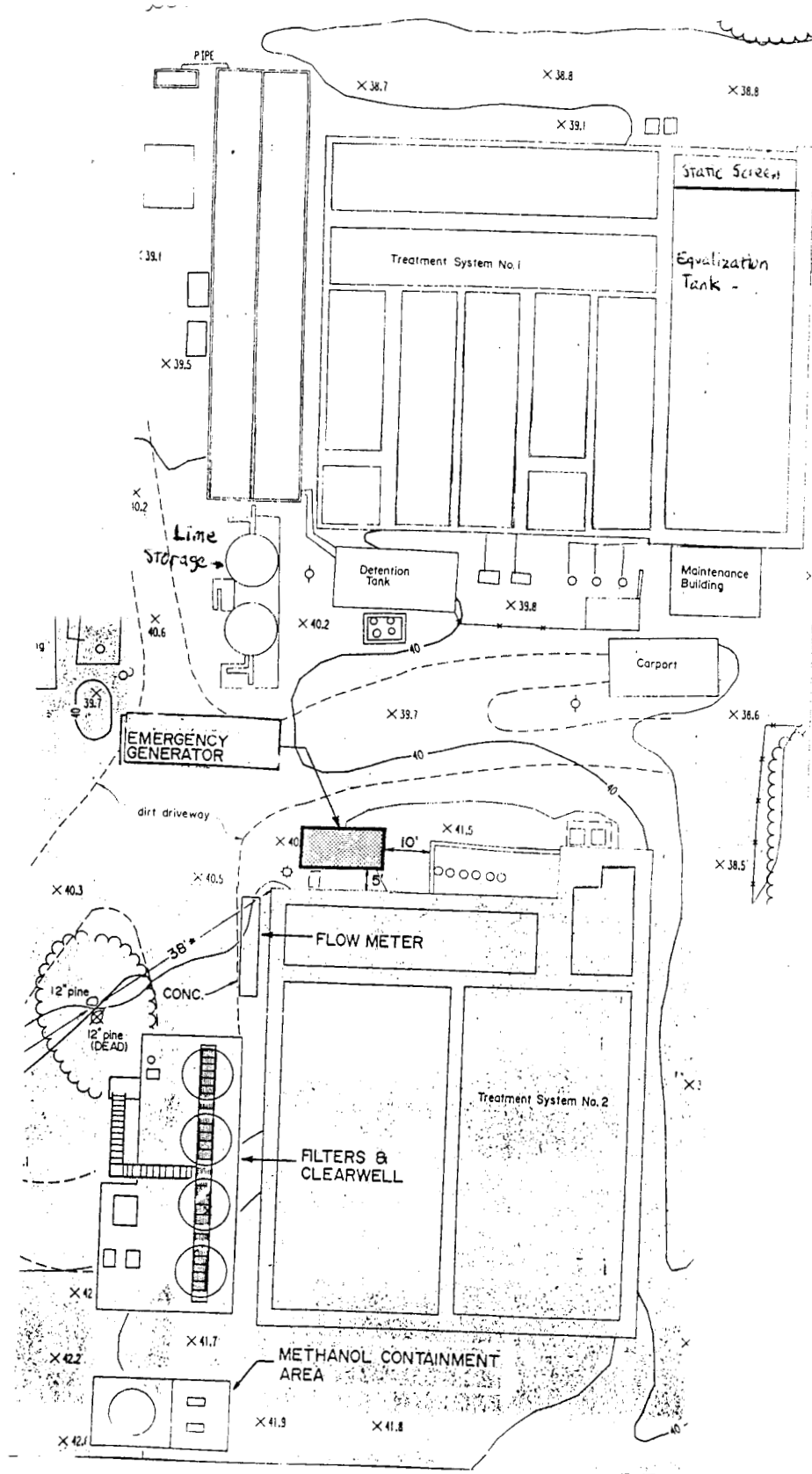
UTILITIES INC. OF FLORIDA

200 WEATHERSFIELD AVE.

ALTAMONTE SPRINGS, FLORIDA 32714

(407) 869-1919

FAX (407) 869-6961



ALL UNITS ARE OPERATIONAL

SITE PLAN



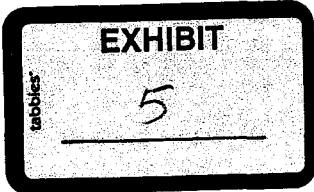
UTILITIES INC. OF FLORIDA

200 WEATHERSFIELD AVE.

ALTAMONTE SPRINGS, FLORIDA 32714

(407) 869-1919

FAX (407) 869-6961



CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88	*	645	*	6369003	--TEMP EMPLOY - CLERICAL--		BEG	0
			SE90.A			391.5	5/9/2006 088-SE90.A-03-01	
			SE90.A	391.5			5/10/2006 088-SE90.A-03-02	
			SE90.A	783			7/27/2005 088-SE90.CYA-06-01	
			SE90.A		783		8/3/2005 088-SE90.CYA-06-02	
			SE90.A	391.5			5/9/2006 088-SE90.A-06-02	
			SE90.A		391.5		5/10/2006 088-SE90.A-06-03	
				1,566.00	1,566.00		NET	0
							END	0
88	*	645	*	6369090	--OTHER DIR OUTSIDE SERVICES		BEG	0
			73878*06553*PINELLAS	228.2			088-AP.INVD-01-83	
			76543*06553*PINELLAS	392.55			088-AP.INVD-02-44	
			79487*65775*PINELLAS	227.48			088-AP.INVD-03-50	
			81804*06553*PINELLAS	391.21			088-AP.INVD-04-44	
			84057*06553*PINELLAS	227.13			088-AP.INVD-05-45	
			87284*06553*PINELLAS	396.61			088-AP.INVD-06-51	
			89225*06553*PINELLAS	228.84			088-AP.INVD-07-43	
			92850*06553*PINELLAS	392.64			088-AP.INVD-08-47	
			95995*06553*PINELLAS	225.96			088-AP.INVD-09-52	
			97963*06553*PINELLAS	395.96			088-AP.INVD-10-50	
			844*06553*PINELLAS C	228.83			088-AP.INVD-11-39	
			3579*06553*PINELLAS	389.94			088-AP.INVD-12-47	
				3,725.35	0		NET	3,725.35
							END	3,725.35
88	*	8000	*	6369003	--TEMP EMPLOY - CLERICAL--		BEG	0
			SE.60.WSC.DIST	8.5			5/3/2006 088-SE60.A-03-01	
			SE.60.WSC.DIST	17			7/27/2005 088-SE60.CYA-06-01	
			SE90.A	783			8/3/2005 088-SE90.CYA-06-03	
			SE.60.WSC.DIST		8.5		5/3/2006 088-SE60.A-06-02	
			SE.60.WSC.DIST	60			11/9/2005 088-SE60.CYA-09-01	
			SE90.A	348			11/9/2005 088-SE90.CYA-09-01	
			SE.60.WSC.DIST	204			1/27/2006 088-SE60.A-14-17	
			SE90.A	281			1/27/2006 088-SE90.A-14-13	
				1,701.50	8.5		NET	1,693.00
							END	1,693.00
88	*	8000	*	6369005	--PAYROLL SERVICES--		BEG	0
			SE.60.WSC.DIST	152			5/3/2006 088-SE60.A-03-01	
			SE.60.WSC.DIST	304			7/27/2005 088-SE60.CYA-06-01	
			SE.60.WSC.DIST		152		5/3/2006 088-SE60.A-06-02	
			SE.60.WSC.DIST	163			11/9/2005 088-SE60.CYA-09-01	
			SE.60.WSC.DIST	206			1/27/2006 088-SE60.A-14-17	
				825	152		NET	673
							END	673
88	*	8000	*	6369006	--EMPLOY FINDER FEES--		BEG	0
			SE.60.WSC.DIST	1,308.00			11/9/2005 088-SE60.CYA-09-01	
			SE.60.WSC.DIST		1,299.00		1/27/2006 088-SE60.A-14-17	
				1,308.00	1,299.00		NET	9
							END	9
88	*	8000	*	6369007	--COMPUTER MAINT--		BEG	0
			SE51.COMPUTER	6.5			5/2/2006 088-SE51.A-03-02	
			SE51.COMPUTER	13			7/27/2005 088-SE51.CYA-06-01	
			SE51.COMPUTER		6.5		5/2/2006 088-SE51.A-06-02	
			SE51.COMPUTER	8			11/8/2005 088-SE51.CYA-09-01	
			SE51.COMPUTER	9			1/27/2006 088-SE51.A-14-16	
				36.5	6.5		NET	30
							END	30
88	*	8000	*	6369009	--COMPUTER-AMORT & PROG COST		BEG	0
			SE51.COMPUTER	2			5/2/2006 088-SE51.A-03-02	
			SE51.COMPUTER	4			7/27/2005 088-SE51.CYA-06-01	
			SE51.COMPUTER		2		5/2/2006 088-SE51.A-06-02	
			SE51.COMPUTER	4			11/8/2005 088-SE51.CYA-09-01	

		SE51.COMPUTER		4	1/27/2006 088-SE51.A-14-16	

				14	2	NET
						END
						12
						12
88 *	8000 *	6369012 --INTERNET SUPPLIER--				
		SE51.COMPUTER		1		BEG
		SE51.COMPUTER		2	5/2/2006 088-SE51.A-03-02	
		SE51.COMPUTER		2	7/27/2005 088-SE51.CYA-06-01	
		SE51.COMPUTER		1	5/2/2006 088-SE51.A-06-02	
		SE51.COMPUTER		2	11/8/2005 088-SE51.CYA-09-01	
		SE51.COMPUTER		2	1/27/2006 088-SE51.A-14-16	

				7	1	NET
						END
						6
						6
88 *	8000 *	6369090 --OTHER DIR OUTSIDE SERVICES	--			
		SE.60.WSC.DIST				BEG
				106	1/27/2006 088-SE60.A-14-17	

				106	0	NET
						END
						106
						106
88 *	8000 *	6759003 --COMPUTER SUPPLIES--				
		SE51.COMPUTER		3		BEG
		SE51.COMPUTER		6	5/2/2006 088-SE51.A-03-02	
		SE51.COMPUTER		3	7/27/2005 088-SE51.CYA-06-01	
		SE51.COMPUTER		4	5/2/2006 088-SE51.A-06-02	
		SE90.A		2	11/8/2005 088-SE51.CYA-09-01	
		SE51.COMPUTER		5	11/9/2005 088-SE90.CYA-09-01	

				20	3	NET
						END
						17
						17

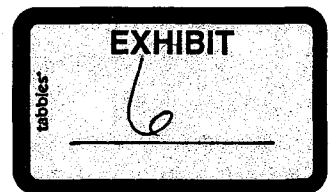
CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88	645	6369003	--TEMP EMPLOY - CLERICAL-- SE.60.WSC.DIST SE90.A		26 1,727.00	2/4/2005 2/4/2005	BEG 088-SE60.A-14-14 088-SE90.A-14-10	0
				1,753.00		0	NET END	1,753.00 1,753.00
88	645	6369005	--PAYROLL SERVICES-- SE.60.WSC.DIST		660	2/4/2005	BEG 088-SE60.A-14-14	0
				660		0	NET END	660 660
88	645	6369006	--EMPLOY FINDER FEES-- SE.60.WSC.DIST		799	2/4/2005	BEG 088-SE60.A-14-14	0
				799		0	NET END	799 799
88	645	6369007	--COMPUTER MAINT-- SE51.COMPUTER		34	2/4/2005	BEG 088-SE51.A-14-13	0
				34		0	NET END	34 34
88	645	6369009	--COMPUTER-AMORT & PROG COST -- SE51.COMPUTER		13	2/4/2005	BEG 088-SE51.A-14-13	0
				13		0	NET END	13 13
88	645	6369012	--INTERNET SUPPLIER-- SE51.COMPUTER		5	2/4/2005	BEG 088-SE51.A-14-13	0
				5		0	NET END	5 5
88	645	6369090	--OTHER DIR OUTSIDE SERVICES -- 41316*06553*PINELLAS 45378*06553*PINELLAS 47788*06553*PINELLAS 47788*06553*PINELLAS 47788*06553*PINELLAS 50666*06553*PINELLAS 53032*06553*PINELLAS 57001*06553*PINELLAS 58653*06553*PINELLAS 61299*06553*PINELLAS 66646*06553*PINELLAS 67124*06553*PINELLAS 69113*06553*PINELLAS 71863*06553*PINELLAS		395.9 370.45 225.9 267.66 228.57 393.48 237.67 380.66 229.1 381.17 225.33 373.47 226.87 378.26		BEG 088-AP.INVD-01-77 088-AP.INVD-02-41 088-AP.INVD-03-45 088-AP.INVD-03-45 088-AP.INVD-03-45 088-AP.INVD-04-41 088-AP.INVD-05-42 088-AP.INVD-07-37 088-AP.INVD-07-40 088-AP.INVD-08-42 088-AP.INVD-10-46 088-AP.INVD-10-47 088-AP.INVD-11-35 088-AP.INVD-12-43	0
				4,314.49		0	NET END	4,314.49 4,314.49
88	645	6759003	--COMPUTER SUPPLIES-- SE51.COMPUTER		12	2/4/2005	BEG 088-SE51.A-14-13	0
				12		0	NET END	12 12
88	8000	6369003	--TEMP EMPLOY - CLERICAL-- SE.60.WSC.DIST SE90.A SE.60.WSC.DIST SE90.A SE.60.WSC.DIST SE90.A SE90.A SE.60.WSC.DIST		13 863.5 6.5 431.75	7/28/2005 7/28/2005 11/28/2005 11/28/2005	BEG 088-SE60.A-06-01 088-SE90.A-06-01 088-SE60.A-09-01 088-SE90.A-09-01	0
						13 863.5 431.75 6.5	7/28/2005 7/29/2005 11/28/2005 11/28/2005	088-SE60.A-14-15 088-SE90.A-14-11 088-SE90.A-14-12 088-SE60.A-14-16
				1,314.75	1,314.75		NET	0

				END	0
88 *	8000 *	6369005 --PAYROLL SERVICES--		BEG	0
		SE.60.WSC.DIST	330	7/28/2005 088-SE60.A-06-01	
		SE.60.WSC.DIST	165	11/28/2005 088-SE60.A-09-01	
		SE.60.WSC.DIST		330 7/28/2005 088-SE60.A-14-15	
		SE.60.WSC.DIST		165 11/28/2005 088-SE60.A-14-16	
		-----	-----		
			495	495 NET	0
				END	0
88 *	8000 *	6369006 --EMPLOY FINDER FEES--		BEG	0
		SE.60.WSC.DIST	399.5	7/28/2005 088-SE60.A-06-01	
		SE.60.WSC.DIST	199.75	11/28/2005 088-SE60.A-09-01	
		SE.60.WSC.DIST		399.5 7/28/2005 088-SE60.A-14-15	
		SE.60.WSC.DIST		199.75 11/28/2005 088-SE60.A-14-16	
		-----	-----		
			599.25	599.25 NET	0
				END	0
88 *	8000 *	6369007 --COMPUTER MAINT--		BEG	0
		SE51.COMPUTER	17	7/28/2005 088-SE51.A-06-01	
		SE51.COMPUTER	8.5	11/28/2005 088-SE51.A-09-01	
		SE51.COMPUTER		17 7/28/2005 088-SE51.A-14-14	
		SE51.COMPUTER		8.5 11/22/2005 088-SE51.A-14-15	
		-----	-----		
			25.5	25.5 NET	0
				END	0
88 *	8000 *	6369009 --COMPUTER-AMORT & PROG COST --		BEG	0
		SE51.COMPUTER	6.5	7/28/2005 088-SE51.A-06-01	
		SE51.COMPUTER	3.25	11/28/2005 088-SE51.A-09-01	
		SE51.COMPUTER		6.5 7/28/2005 088-SE51.A-14-14	
		SE51.COMPUTER		3.25 11/22/2005 088-SE51.A-14-15	
		-----	-----		
			9.75	9.75 NET	0
				END	0
88 *	8000 *	6369012 --INTERNET SUPPLIER--		BEG	0
		SE51.COMPUTER	2.5	7/28/2005 088-SE51.A-06-01	
		SE51.COMPUTER	1.25	11/28/2005 088-SE51.A-09-01	
		SE51.COMPUTER		2.5 7/28/2005 088-SE51.A-14-14	
		SE51.COMPUTER		1.25 11/22/2005 088-SE51.A-14-15	
		-----	-----		
			3.75	3.75 NET	0
				END	0
88 *	8000 *	6759003 --COMPUTER SUPPLIES--		BEG	0
		SE51.COMPUTER	6	7/28/2005 088-SE51.A-06-01	
		SE51.COMPUTER	3	11/28/2005 088-SE51.A-09-01	
		SE51.COMPUTER		6 7/28/2005 088-SE51.A-14-14	
		SE51.COMPUTER		3 11/22/2005 088-SE51.A-14-15	
		-----	-----		
			9	9 NET	0
				END	0

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88	645	6369003	--TEMP EMPLOY - CLERICAL-- SE.60.WSC.DIST		128.01	1/22/2004	BEG 088-SE60.A-14-12	0
				128.01		0	NET END	128.01 128.01
88	645	6369005	--PAYROLL SERVICES-- SE.60.WSC.DIST		552.07	1/22/2004	BEG 088-SE60.A-14-12	0
				552.07		0	NET END	552.07 552.07
88	645	6369006	--EMPLOY FINDER FEES-- SE.60.WSC.DIST		1,192.82	1/22/2004	BEG 088-SE60.A-14-12	0
				1,192.82		0	NET END	1,192.82 1,192.82
88	645	6369007	--COMPUTER MAINT-- SE51.COMPUTER		39	1/21/2004	BEG 088-SE51.A-14-12	0
				39		0	NET END	39 39
88	645	6369009	--COMPUTER-AMORT & PROG COST SE51.COMPUTER		22	1/21/2004	BEG 088-SE51.A-14-12	0
				22		0	NET END	22 22
88	645	6369012	--INTERNET SUPPLIER-- SE51.COMPUTER		2	1/21/2004	BEG 088-SE51.A-14-12	0
				2		0	NET END	2 2
88	645	6369090	--OTHER DIR OUTSIDE SERVICES 12414*06553*PINELLAS 15233*06553*PINELLAS 17188*06553*PINELLAS 20211*06553*PINELLAS 23795*06553*PINELLAS 27071*06553*PINELLAS 27071*06553*PINELLAS 30240*06553*PINELLAS 32454*06553*PINELLAS 35776*06553*PINELLAS 38224*06553*PINELLAS SE.60.WSC.DIST		230.58 362.39 224.93 366.82 222.99 362.58 224.25 372.66 239.17 380.02 228.12 154.98		BEG 088-AP.INVD-01-76 088-AP.INVD-02-37 088-AP.INVD-03-40 088-AP.INVD-04-37 088-AP.INVD-06-41 088-AP.INVD-07-35 088-AP.INVD-07-35 088-AP.INVD-08-38 088-AP.INVD-09-43 088-AP.INVD-10-43 088-AP.INVD-11-32 1/22/2004 088-SE60.A-14-12	0
				3,369.49		0	NET END	3,369.49 3,369.49
88	645	6759003	--COMPUTER SUPPLIES-- SE51.COMPUTER		6	1/21/2004	BEG 088-SE51.A-14-12	0
				6		0	NET END	6 6

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88 *	645 *	6369003	--TEMP EMPLOY - CLERICAL-- SE.60.WSC.DIST		248.27	2/18/2003	BEG 088-SE60.A-14-10	0
				248.27		0	NET END	248.27 248.27
88 *	645 *	6369005	--PAYROLL SERVICES-- SE51.COMPUTER		16	2/17/2003	BEG 088-SE51.A-14-11	0
				16		0	NET END	16 16
88 *	645 *	6369006	--EMPLOY FINDER FEES-- SE.60.WSC.DIST		1,293.20	2/18/2003	BEG 088-SE60.A-14-10	0
				1,293.20		0	NET END	1,293.20 1,293.20
88 *	645 *	6369007	--COMPUTER MAINT-- SE51.COMPUTER		35	2/17/2003	BEG 088-SE51.A-14-11	0
				35		0	NET END	35 35
88 *	645 *	6369009	--COMPUTER-AMORT & PROG COST -- SE51.COMPUTER		21	2/17/2003	BEG 088-SE51.A-14-11	0
				21		0	NET END	21 21
88 *	645 *	6369090	--OTHER DIR OUTSIDE SERVICES -- 82953*06553*PINELLAS 85006*06553*PINELLAS 87388*06553*PINELLAS 89628*06553*PINELLAS 91569*06553*PINELLAS 94441*06553*PINELLAS 96560*06553*PINELLAS 01755*06553*PINELLAS 04353*06553*PINELLAS 07214*06553*PINELLAS 09494*06553*PINELLAS SE.60.WSC.DIST		205.45 341.79 209.95 350.7 293.01 289.85 223.17 289.74 368.71 232.8 364.56 161.17	2/18/2003	BEG 088-AP.INVD-01-72 088-AP.INVD-02-33 088-AP.INVD-03-36 088-AP.INVD-04-32 088-AP.INVD-05-34 088-AP.INVD-06-39 088-AP.INVD-07-30 088-AP.INVD-09-39 088-AP.INVD-10-35 088-AP.INVD-11-28 088-AP.INVD-12-34 088-SE60.A-14-10	0
				3,330.90		0	NET END	3,330.90 3,330.90
88 *	645 *	6759003	--COMPUTER SUPPLIES-- COMPUTER.SPL.ALLC SE90.A		101 243	1/21/2003 2/19/2003	BEG 088-MOVE13.A-14-07 088-SE90.A-14-08	0
				344		0	NET END	344 344

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
88 *	645 *	6369003	--TEMP EMPLOY - CLERICAL-- SE.60.WSC.DIST		87	1/30/2002	BEG 088-SE60.A-14-09	0
					87	0	NET END	87 87
88 *	645 *	6369005	--PAYROLL SERVICES-- SE51.COMPUTER		19	1/29/2002	BEG 088-SE51.A-14-10	0
					19	0	NET END	19 19
88 *	645 *	6369006	--EMPLOY FINDER FEES-- SE.60.WSC.DIST		369	1/30/2002	BEG 088-SE60.A-14-09	0
					369	0	NET END	369 369
88 *	645 *	6369007	--COMPUTER MAINT-- SE51.COMPUTER		34	1/29/2002	BEG 088-SE51.A-14-10	0
					34	0	NET END	34 34
88 *	645 *	6369009	--COMPUTER-AMORT & PROG COST -- SE51.COMPUTER		21	1/29/2002	BEG 088-SE51.A-14-10	0
					21	0	NET END	21 21
88 *	645 *	6369090	--OTHER DIR OUTSIDE SERVICES -- 56173*06553*PINELLAS 56032*06553*PINELLAS 60740*06553*PINELLAS 62836*06553*PINELLAS 64803*06553*PINELLAS 68936*06553*PINELLAS 71320*06553*PINELLAS 73798*06553*PINELLAS 76204*06553*PINELLAS 78051*06553*PINELLAS 80629*06553*PINELLAS SE.60.WSC.DIST		203.73 342.59 204.09 345.12 206.56 207.43 346.54 207.16 344.76 208 342.06 209		BEG 088-AP.INVD-01-67 088-AP.INVD-02-28 088-AP.INVD-03-32 088-AP.INVD-04-28 088-AP.INVD-05-30 088-AP.INVD-07-26 088-AP.INVD-08-28 088-AP.INVD-09-35 088-AP.INVD-10-30 088-AP.INVD-11-23 088-AP.INVD-12-29 1/30/2002 088-SE60.A-14-09	0
					3,167.04	0	NET END	3,167.04 3,167.04
88 *	645 *	6759003	--COMPUTER SUPPLIES-- COMPUTER.SPL.ALLC POSTAGE.SPL.ALLC ups&AIR.SPL.ALLC COMPUTER.SPL.ALLC POSTAGE.SPL.ALLC ups&AIR.SPL.ALLC COMPUTER.SPL.ALLC SE90.A		107 19 5 107 19 5 107 344		BEG 1/17/2002 088-MOVE.A-13-02 1/17/2002 088-MOVE.A-13-02 1/17/2002 088-MOVE.A-13-02 1/21/2002 088-MOVE13.A-13-07 1/21/2002 088-MOVE13.A-13-07 1/21/2002 088-MOVE13.A-13-07 1/21/2002 088-MOVE13.A-13-07 1/25/2002 088-SE90.A-14-06	0
					582	131	NET END	451 451



Item 6(a)

Name	Company	W/E Date	Hrs. Worked	Amt Billed	Hrly/rate	Duties:	Invoice Number
1 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	11/28/2005	0.6	175.00	275.00	2006 Rate Case Filing	5680
2 Portu, Bernardo	Accountemps	2/24/2006	40.0	936.00	23.40	MFR preparation	10958
3 Portu, Bernardo	Accountemps	2/24/2006	3.1	72.00	23.40	MFR preparation	10958
4 Sayles, Sharnell S.	Office Team	3/6/2006	2.5	41.85	17.00	Office Assistance	11227
5 Santiago, Carmen M.	Office Team	3/13/2006	1.7	29.42	17.00	Data compilation	11407
6 Sayles, Sharnell S.	Office Team	3/13/2006	2.1	35.30	17.00	Office Assistance	11778
7 Portu, Bernardo	Accountemps	3/13/2006	3.1	72.00	23.40	MFR preparation	11779
8 MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.71	32.44	MFR preparation	11780
9 Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.33	32.44	MFR preparation	11780
10 Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.34	32.44	MFR preparation	13112
11 MacKinney, David J.	JacksonWabash	3/21/2006	2.5	79.86	32.44	MFR preparation	13112
12 MacKinney, David J.	JacksonWabash	3/28/2006	3.1	99.81	32.44	MFR preparation	13112
13 Havro, Chou-Lian	JacksonWabash	3/28/2006	3.0	97.32	32.44	MFR preparation	13112
14 Portu, Bernardo	Accountemps	3/20/2006	2.5	58.50	23.40	MFR preparation	13168
15 Portu, Bernardo	Accountemps	3/27/2006	3.1	72.00	23.40	MFR preparation	13169
16 MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.76	32.44	MFR preparation	13326
17 MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.07	32.44	MFR preparation	14269
18 Seidman, Frank	Management & Regulatory Consultants, Inc.	3/22/2006	27.5	3,437.50	125.00	MFR preparation	14284
19 MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.46	32.44	MFR preparation	15449
20 MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.97	32.44	MFR preparation	15449
21 Rojas Rodriguez, Felix	Office Team	5/8/2006	1.0	17.00	17.00	Office Assistance	16688
22 Wright, Toni	Wright	5/9/2006	7.0	70.00	10.00	Surveying	16706
23 Seidman, Frank	Management & Regulatory Consultants, Inc.	4/24/2006	48.5	6,063.15	125.00	U&U Analysis	17076
24 MacKinney, David J.	JacksonWabash	5/7/2006	1.8	58.01	32.44	MFR preparation	17570
25 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	4/20/2006	4.4	1,196.87	275.00	2006 Rate Case Filing	18079
26 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	5/17/2006	14.8	4,067.58	275.00	2006 Rate Case Filing	18115
27 Seidman, Frank	Management & Regulatory Consultants, Inc.	5/19/2006	99.8	12,468.75	125.00	MFR preparation	18128
28 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/21/2006	11.1	3,057.44	275.00	2006 Rate Case Filing	21476
29 Seidman, Frank	Management & Regulatory Consultants, Inc.	6/21/2006	50.3	6,285.17	125.00	MFR preparation	21514
30 Seidman, Frank	Management & Regulatory Consultants, Inc.	7/11/2006	2.0	250.00	125.00	MFR preparation	22234

MID-COUNTY SERVICES, INC.
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE

ROSE, SUNDSTROM & BENTLEY, LLP

ESTIMATED \$50,000

ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
September '05	10/28/05	\$225.00	\$0.00	\$225.00
October '05	11/28/05	\$175.00	\$0.00	\$175.00
March '06	04/20/06	\$1,072.50	\$124.37	\$1,196.87
April '06	05/17/06	\$522.50	\$3,545.08*	\$4,067.58
May '06	06/21/06	\$1,787.50	\$1,269.94	\$3,057.44
June '06	07/19/06	\$385.00**	\$65.06	\$450.06**
Total		\$4,167.50	\$5,004.45	\$9,171.95
TOTAL ACTUAL BILLINGS THROUGH 06/29/06				\$9,171.95

* Includes filing fee of \$3,500.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
\$1,375.00	\$39.43	\$1,414.43

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

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

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$4,167.50
Actual Disbursements	\$5,004.45
Unbilled Fees	\$1,375.00
Unbilled Disbursements	\$39.43
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$57,836.38

LAW OFFICES

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

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

INVOICE # 31625
OCTOBER 28, 2005
FILE # 30057-0109

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

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

225.00

TOTAL STATEMENT

\$225.00

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F.E.I. # 59-2783536

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

INVOICE # 31853
NOVEMBER 28, 2005
FILE # 30057-0109

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

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

175.00

TOTAL STATEMENT

\$175.00

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TALLAHASSEE, FLORIDA 32302-1567

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WHEN REMITTING

F.E.I. # 59-2783536

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

INVOICE # 32605
APRIL 20, 2006
FILE # 30057-0109

PAGE 1

MATTER	MID-COUNTY SERVICES, INC/2005 RATE CASE		
03/09/06	PREPARE TEST YEAR LETTER, APPLICATION FOR RATE INCREASE, TARIFF SHEETS.	1.00	
03/13/06	PREPARE AFFIDAVITS OF MAILING, COMBINED NOTICE, VARIOUS REQUIRED CUSTOMER NOTICES, CORPORATE UNDERTAKING AND GUARANTY, SYNOPSIS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: TEST YEAR LETTERS.	1.50	
03/14/06	PREPARE TEST YEAR LETTER AND APPLICATION; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. ROTH AND MR. FLYNN RE: SAME; RATE OF RETURN EQUITY.	0.50	
03/15/06	PREPARE TEST YEAR LETTERS; COMMUNICATIONS WITH MR. FLYNN RE: SAME; COMMUNICATIONS WITH MS. ROTH RE: CHANGES TO MISCELLANEOUS CHANGES.	0.40	
03/16/06	PREPARE TEST YEAR LETTER.	0.30	
03/20/06	PREPARE APPLICATION.	0.20	
		3.90	
			1,072.50
	FEDERAL EXPRESS	3.00	
	PHOTOCOPIES	120.62	
	PHOTOCOPIES	0.75	
	TOTAL COSTS ADVANCED		124.37
	TOTAL STATEMENT		\$1,196.87

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LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

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

INVOICE # 32792
MAY 17, 2006
FILE # 30057-0109

PAGE 1

MATTER	MID-COUNTY SERVICES, INC/2005 RATE CASE		
04/06/06	PREPARE INTERIM AND FINAL TARIFF SHEETS.	1.00	
04/21/06	LETTER TO MR. LUBERTOZZI RE: APPROVAL OF TEST YEAR BY COMMISSION, ADDITIONAL REQUIREMENTS.	0.20	
04/27/06	COMMUNICATIONS WITH MS. WRIGHT RE: OBTAINING MAPS ON FILE WITH PSC;	0.20	
04/30/06	INTRA-OFFICE CONFERENCE RE: SAME. REVIEW AND COMMENT UPON DRAFT MFR'S.	0.50 1.90	
			522.50
	TELECOPIER	6.00	
	FILING FEE	3,500.00	
	PHOTOCOPIES	2.34	
	PHOTOCOPIES	12.00	
	SUPPLIES	24.74	
	TOTAL COSTS ADVANCED		3,545.00
	TOTAL STATEMENT		\$4,067.58

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

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

INVOICE # 32988
JUNE 21, 2006
FILE # 30057-0109

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

05/04/06	PREPARE AFFIDAVIT OF MR. SCHUMACHER; LETTER TO MR. LUBERTOZZI RE: SAME.	0.10	
05/05/06	PREPARE MFR'S (CUSTOMER COMPLAINTS).	0.30	
05/08/06	PREPARE APPLICATION, MFR'S, ADDITIONAL ENGINEERING INFORMATION; COMMUNICATIONS WITH MR. FLYNN, ET AL, RE: SAME.	1.60	
05/09/06	TELEPHONE CONFERENCE WITH MR. FLYNN CONCERNING ADDITIONAL ENGINEERING INFORMATION.	0.20	
05/09/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.70	
05/10/06	PREPARE APPLICATION, ADDITIONAL ENGINEERING INFORMATION AND MFR'S; COMMUNICATIONS WITH MS. ROTH, MR. SEIDMAN AND OTHERS RE: SAME.	1.00	
05/18/06	PREPARE SYNOPSIS AND COMBINED NOTICE.	1.00	
05/19/06	PREPARE SYNOPSIS, COMBINED NOTICE.	1.50	
05/31/06	TELEPHONE CONFERENCE WITH MR. WILLIS (PSC), MS. ROTH RE: EXTENSION OF TIME TO DETERMINE INTERIM RATES; COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: SAME.	0.10	
		6.50	1,787.50
	LONG DISTANCE CALLS	0.50	
	FEDERAL EXPRESS	94.23	
	PHOTOCOPIES	850.51	
	PHOTOCOPIES	243.75	
	EXTRA CLERICAL SUPPORT	33.56	
	SUPPLIES	47.39	

TOTAL COSTS ADVANCED

1,269.94

LAW OFFICES

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WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 32988
JUNE 21, 2006
FILE # 30057-0109

PAGE 2

TOTAL STATEMENT

\$3,057.44

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F.E.I. # 55-2783538

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

INVOICE # 33176
JULY 19, 2006
FILE # 30057-0109

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

06/01/06	PREPARE MFR BOOKS RE: MARS.	0.20
06/02/06	LETTER TO PSC RE: EXTENSION OF TIME.	0.10
06/05/06	TELEPHONE CONFERENCE WITH MS. ROTH RE: LIST OF EMPLOYEES; COMMUNICATIONS WITH MS. ROTH RE: SAME.	0.20
06/11/06	INITIAL REVIEW OF DEFICIENCY LETTERS AND LETTER TO MS. ROTH AND CONSULTANTS CONCERNING SAME.	0.20
06/12/06	UPDATE RATE CASE SCHEDULE; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME; REVIEW DEFICIENCY LETTER; COMMUNICATIONS WITH MR. SEIDMAN RE: MFR'S; MEETING WITH MR. FLYNN RE: DEFICIENCY LETTER.	0.40, 30
06/13/06	REVIEW DEFICIENCY LETTER; PREPARE SUMMARY.	0.80
06/14/06	REVIEW AND COMMENT UPON MR. SEIDMAN'S PROPOSED RESPONSES TO DEFICIENCIES.	0.20
06/15/06	TELEPHONE CONFERENCE WITH MS. ROTH, ET AL, RE: RATE CASE DEFICIENCIES; PREPARE RESPONSES.	0.40
06/19/06	PREPARE RESPONSE TO STAFF'S DEFICIENCY LETTER; COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	0.70
06/22/06	TELEPHONE CONFERENCE WITH ATTORNEY REILLY RE: OPC INTERVENTION.	0.10
06/23/06	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: PROVIDING COPIES OF UI TAX RETURNS TO STAFF AUDITORS; LETTER TO MR. LUBERTOZZI RE: OPC INTERVENTION;	0.40, 20
06/29/06	INTRA-OFFICE CONFERENCE RE: TAX RETURNS. COMMUNICATIONS RE: RESPONSES TO DEFICIENCIES.	0.40, 30

3.90

385.00
1,072.50

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33176
JULY 19, 2006
FILE # 30057-0109

PAGE 2

LONG DISTANCE CALLS	0.50
FEDERAL EXPRESS	59.81
PHOTOCOPIES	10.75

TOTAL COSTS ADVANCED

65.06

TOTAL STATEMENT

~~\$1,137.56~~

450.06

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 06/30/06
 Docket No. 060254-SU; Mid-County Services, Inc.

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Resond to Deficiency Letter	Expenses	Totals
Frank Seidman	Hours	181.85	0.00	2.00		183.85
Billing Rate: \$125/hr	Amount	\$22,731.25	\$0.00	\$250.00	\$54.57	\$23,035.82

PROJECTED REMAINING EXPENSE THROUGH PAA

		Assist w/ & Repond to Data Req. & New Info.	Prepare for and Attend Agenda	Exp. (est.)	Totals
Frank Seidman	Hours	40.00	4.00		40.00
Billing Rate: \$125/hr	Amount	\$5,000.00	\$500.00	\$25.00	\$5,525.00

Cumulative Total, Billed and Remaining \$28,560.82



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e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

07/11/06
20025.10

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

PREVIOUS BALANCE \$ 6285.17

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

7/11/06 INVOICE - CASE # 20025.10

(cont.)

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

EXPENSES

PAYMENTS AND CREDITS

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

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



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Management & Regulatory Consultants, Inc.

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

03/22/06
 20025.10

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

PREVIOUS BALANCE \$ 00.00

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

EXPENSES

PAYMENTS AND CREDITS

03/22/06, PAYMENTS, as of 0.00

BALANCE DUE \$ 6875.00

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



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Management & Regulatory Consultants, Inc.

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

04/24/06
20025.10

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

PREVIOUS BALANCE \$ 6875.00

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

EXPENSES

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

PAYMENTS AND CREDITS

03/24/06,	PAYMENTS, as of	0.00
-----------	-----------------	------

BALANCE DUE

=====
\$29388.05



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2335 SANDERS ROAD
NORTHBROOK, IL 60062

05/19/06
20025.10

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

PREVIOUS BALANCE \$29388.05

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

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

PAYMENTS AND CREDITS	
05/12/06, PAYMENTS	-6875.00
	=====
BALANCE DUE	\$48640.60

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



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MS. JOY ROSEN
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2335 SANDERS ROAD
NORTHBROOK, IL 60062

06/21/06
20025.10

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

PREVIOUS BALANCE \$48640.60

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

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

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

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

005680

30

ENTERED
JAN-106-289b

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

INVOICE # 31853
NOVEMBER 28, 2005
FILE # 30057-0109

V8662

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

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

175.00

TOTAL STATEMENT

\$175.00

PLEASE REFER TO INVOICE # WHEN REMITTING

2

088-0645-1863015

1575

88

2

010958

ENTERED
MAR 14 2006

V11460

Page: 1
 Invoice Date: 02/27/2006
 Invoice No: 15301245
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

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

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Portu, Bernardo	02/24/2006	Dihel, Steve	40.00	HRS REG	\$ 23.40	\$ 936.00
Subtotal for Week-Ended:		02/24/2006		40.00	HRS		\$ 936.00

088-0645-1863016

OK [Signature]

Invoice Subtotal: \$ 936.00 (2)
TOTAL AMOUNT DUE : \$ 936.00

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

V11460

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

Labor Invoice - DUE UPON RECEIPT

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

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

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

*Split
between
all FL rate
cases
2006 Rate Case*

OK
[Signature]

Invoice Subtotal:

\$ 936.00

TOTAL AMOUNT DUE :

\$ 936.00

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

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

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

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

28

011227

MAR 15 2006

V11478

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

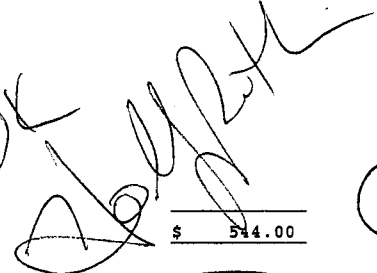
Labor Invoice - DUE UPON RECEIPT

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

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

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

*SPLIT between
 all FL rate cases
 2006 Rate Case*

OK

 \$ 544.00 (2)

Invoice Subtotal:

TOTAL AMOUNT DUE: \$ 544.00

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

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

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

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

35

011407

ENTERED
MAR 17 2006

V 11478

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

Labor Invoice - DUE UPON RECEIPT

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

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

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

split FL rate cases 2006

OK
 PR 3/15/06

Invoice Subtotal: \$ 382.50
TOTAL AMOUNT DUE : \$ 382.50

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

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

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

- 101-0680-1863016= 29.42
- 107-0691-1863016= 29.42
- 073-0673-1863016= 29.42
- 104-0694-1863016= 29.42
- 088-0645-1863016= 29.42
- 090-0600-1863016= 29.42
- 061-0646-1863016= 29.42
- 064-0643-1863016= 29.42
- 067-0647-1863016= 29.42
- 062-0641-1863016= 29.43
- 072-0672-1863016= 29.43
- 103-0690-1863016= 29.43
- 106-0693-1863016= 29.43

BB

011778

ENTERED
MAR 22 2000

Labor Invoice - DUE UPON RECEIPT

V11478

<u>Company</u>	<u>Co. #</u>	<u>Sub</u>	<u>Hours</u>	<u>Allocated %</u>	<u>Amount Allocated</u>
UIF	0 90	0 600	3.08	1863016 8%	\$ = 35.31
Lake Placid	0 62	0 641	3.08	1863016 8%	\$ = 35.31
Eastlake	0 64	0 643	3.08	1863016 8%	\$ = 35.31
Alafaya	0 67	0 647	3.08	1863016 8%	\$ = 35.31
Cypress Lakes	0 72	0 672	3.08	1863016 8%	\$ = 35.31
Eagle Ridge	0 73	0 673	3.08	1863016 8%	\$ = 35.31
Sandalhaven	103	0 690	3.08	1863016 8%	\$ = 35.31
Bayside	104	0 694	3.08	1863016 8%	\$ = 35.31
Labrador	106	0 693	3.08	1863016 8%	\$ = 35.31
Pennbrooke	107	0 691	3.08	1863016 8%	\$ = 35.31
Sanlando	101	0 680	3.08	1863016 8%	\$ = 35.30
Mid-County	0 88	0 645	3.08	1863016 8%	\$ = 35.30
Tierra Verde	0 61	0 646	3.08	1863016 8%	\$ = 35.30
			40	100%	459.00

x 13

Invoice Subtotal:

\$ 459.00

TOTAL AMOUNT DUE :

\$ 459.00

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

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

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

Page: 1
Invoice Date: 03/13/2006
Invoice No: 15385649
Customer Number: 01300-000961-000
Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

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

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Sayles, Sharnell S	03/10/2006	Dihel, Steve	27.00	HRS REG	\$ 17.00	\$ 459.00
Subtotal for Week-Ended:		03/10/2006		27.00	HRS		\$ 459.00

Invoice Subtotal:

\$ 459.00

TOTAL AMOUNT DUE :

\$ 459.00

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

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

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

BB

011779

ENTERED
MAR 22 2006

accountemps.

Specialized Financial Staffing™

V11460

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

Labor Invoice - DUE UPON RECEIPT

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

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

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Portu, Bernardo	03/10/2006	Dihel, Steve	40.00	HRS REG	\$ 23.40	\$ 936.00
Subtotal for Week-Ended:		03/10/2006		40.00	HRS		\$ 936.00

Invoice Subtotal:

\$ 936.00

TOTAL AMOUNT DUE :

\$ 936.00

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

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

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

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

38

2

011780

ENTERED
MAR 22 2000

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

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

PAY THIS AMOUNT →

TOTAL

1127.29

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

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

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

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

Total \$ 1,135.40

PAY THIS AMOUNT →

TOTAL

②
1135.40

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

HIRING POLICY:

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

PLEASE MAKE COPIES OF BLANK TIMESHEETS FOR FUTURE WEEKS

~~33~~

4

013112

ENTERED
APR 06 2006

V18955

59832


3/21/06

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

Total \$ 1,038.08

2

DATE: 3/21/06	INVOICE NO: 59832	PAGE: 1	ACCOUNT NO: 114976	TERMS: Due Upon Receipt
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PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/13/06-03/19/06	DASP MacKinney, David J. COMMENT: Regular Time	32.00	32.44	1038.08
			TOTAL	1038.08 

PAY THIS AMOUNT →

Employee Timesheet



jacksonwabash

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

Payroll Fax: (312) 602-3882

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

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

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>32</u></p> <p>Overtime Hours Worked _____</p> <p>Total Hours Worked <u>32</u></p>	<div style="text-align: center;">  Employee Signature </div> <div style="text-align: center;">  Supervisor Signature </div> <div style="text-align: center;"> <u>Steven Dibel / Regulatory Accountant</u> Print Name/Title of Supervisor </div>
--	---	---

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

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

V18955

59834

3/19/06

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

Total \$ 1,070.52

2

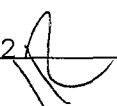
DATE 03/21/06

INVOICE NO 9834

PAGE 1

ACCOUNT NO 111976

TERMS: Due Upon Receipt

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

Employee Timesheet

jacksonwabash

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

Payroll Fax: (312) 602-3882

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

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

<p>Fax timesheets to Jackson Wabash by midnight on Friday to ensure that your paycheck will be mailed out the following Wednesday.</p> <p>Mail Check <input type="checkbox"/></p> <p>Direct Deposit <input checked="" type="checkbox"/></p>	<p>Express daily time worked in decimals. Round hours worked to the nearest quarter hour (15 minutes = .25 hours)</p> <p>Regular Hours Worked <u>33</u></p> <p>Overtime Hours Worked <u>0</u></p> <p>Total Hours Worked <u>33</u></p>	<p style="text-align: center;"><u>Chou-Lian Hauro</u></p> <p style="text-align: center;">Employee Signature</p> <p style="text-align: center;"><u>Steven D. Hul</u></p> <p style="text-align: center;">Supervisor Signature</p> <p style="text-align: center;"><u>Steven D. Hul / Regulatory Accountant</u></p> <p style="text-align: center;">Print Name/Title of Supervisor</p>
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- NOTES:**
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 - 5) Hours worked in excess of 40 hrs./wk. will be billed at time and a half unless employee is classified as "exempt" from overtime wage regulations.
 - 6) Employee acknowledges that employee has not been injured or suffered an on-the-job illness during the time period covered on this timesheet.
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HIRING POLICY:
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V18955

#59964

3/28/06

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

Total \$ 1,297.60

2

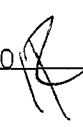
DATE 3/28/06

INVOICE NO 9964

PAGE 1

ACCOUNT NO 114976

TERMS: Due Upon Receipt

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

Employee Timesheet

jacksonwabash

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

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MACKINNEY</u>
Company	<u>UTILITIES INC</u>
Work Phone	<u>842-198-6940</u>
Date	<u>3-24-06</u>

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

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

V18955

3/28/06

#59966

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

Total \$ 1,265.16

2

DATE 5/28/06

INVOICE NO 9966

PAGE 1

ACCOUNT NO 11496

TERMS: Due Upon Receipt

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

Employee Timesheet

jacksonwabash

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

Payroll Fax: (312) 602-3882

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

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

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

B

013168

ENTERED
APR 07 2006

V11760

3/20/06

#15433742

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

Total	\$ 760.50	(2)
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Page: 1
 Invoice Date: 03/20/2006
 Invoice No: 15433742
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

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

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

Invoice Subtotal:

\$ 936.00

TOTAL AMOUNT DUE :

\$ 936.00

S.D.

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

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

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

8

013169

ENTERED
APR 07 2006

V 11460

3/27/06

15479326

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

Total	\$ 936.00	2
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Page: 1
 Invoice Date: 03/27/2006
 Invoice No: 15479326
 Customer Number: 01300-000961-000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

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

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

Invoice Subtotal:

\$ 760.50

TOTAL AMOUNT DUE :

\$ 760.50

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 (847) 480-7995

013326

BB.

ENTERED
APR 10 2006

V18955
 #6098
 4/2106

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

Total \$ 1,309.77

(2)

Employee Timesheet

jacksonwabash

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

Payroll Fax: (312) 602-3882

Employee Name	<u>DAVID J. MacKINNEY</u>
Company	<u>UTILITIES INC.</u>
Work Phone	<u>847-498-6440</u>
Date	<u>3-31-06</u>

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

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PLEASE MAKE COPIES OF BLANK TIMESHEETS FOR FUTURE WEEKS

DATE: 02/06 INVOICE NO. 60098 PAGE 1 ACCOUNT NO. 114976 TERMS: Due Upon Receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
03/27/06-04/02/06	DASP MacKinney, David J. COMMENT: Overtime	.25	48.66	12.17 OT
03/27/06-04/02/06	DASP MacKinney, David J. COMMENT: Regular Time	40.00	32.44	1297.60
				1309.77

OK to pay
S/D.

PAY THIS AMOUNT →

TOTAL

BB

014269

ENTERED
APR 19 2006

V18955

#60242

4/9/06

101-0680-1863016=96.07
107-0691-1863016=96.07
073-0673-1863016=96.07
104-0694-1863016=96.07
088-0645-1863016=96.07
090-0600-1863016=96.07
061-0646-1863016=96.07
064-0643-1863016=96.07
067-0647-1863016=96.07
062-0641-1863016=96.07
072-0672-1863016=96.08
103-0690-1863016=96.08
106-0693-1863016=96.08

2

\$1,248.94

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

Total	\$ 1,248.94
--------------	--------------------

DATE: 09/06

INVOICE NO. 242
#60242

PAGE 1

ACCOUNT NO. 6

TERMS: Due Upon Receipt

V18955

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
04/03/06-04/09/06	DASP MacKinney, David J. COMMENT: Regular Time	38.50	32.44	1248.94
PAY THIS AMOUNT →			TOTAL	S.D. 1248.94 (2)

ok to pay

S.D.

1248.94 (2)

28

2

014284

Re Feung

ENTERED
APR 18 2006

ENTERED
APR 21 2006



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

SL ✓
 V07002

Management & Regulatory Consultants, Inc.

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

Joy Rosen

03/22/06
 20025.10/MAR06B

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

PREVIOUS BALANCE \$ 00.00

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

EXPENSES

PAYMENTS AND CREDITS
 03/22/06, PAYMENTS, as of

BALANCE DUE

0.00
 2 \$ 6875.00

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

* → 088-0645 - 1863016 = 3,437.50
 090-0600 - 1863016 = 3,437.50

[Handwritten scribble]

2

015449

ENTERED
MAY 02 2006

V18955

~~###976~~
#60396

4/16/06

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

2

\$1,175.95

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

Total	\$ 1,175.95
--------------	--------------------

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

PAY THIS AMOUNT → **TOTAL** 1175.95

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

\$ 1,078.63

√18955

~~711210A~~
60525

4/23/06

2

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

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

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

G.D.
1078.63

PAY THIS AMOUNT → **TOTAL**

016688

ENTFRED
MAY 15 2005

V11478

5/8/06

15790710

101-0680-1863016 \$17.00

107-0691-1863016 \$8.50

073-0673-1863016 \$8.50

~~104-0694-1863016~~

088-0645-1863016 \$17.00

090-0600-1863016 \$102.00

061-0646-1863016 \$17.00

064-0643-1863016 \$17.00

067-0647-1863016 \$17.00

062-0641-1863016 \$17.00

072-0672-1863016 \$17.00

103-0690-1863016 \$17.00

106-0693-1863016 \$17.00

035-0110-1863015 \$136.00

034-0120-1863015 \$136.00

\$544.00

2

Labor Invoice - DUE UPON RECEIPT

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

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

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

Invoice Subtotal:

\$ 544.00 *ok*

TOTAL AMOUNT DUE :

\$ 544.00 *DN*

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

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

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

Handwritten calculations:

101 → 17.00
 107 - 8-50
 73 - 8-50
 88 - 17.00
 90 - 102.00
 61 - 17.00
 64 - 17.00
 67 - 17.00
 62 - 17.00
 72 - 17.00
 103 - 17.00
 106 - 17.00

 35 - 136.00
 34 - 136.00

 544.00

800

③

016706

46153
V/9/92
637/APR26 5/2
16706

ENTERED
MAY 15 2006

V19192

RECEIVED
MAY 08 2006

Name: Toni Wright
Address: 2644 Balkan Street
Apopka, FL 32703

Date: 5/9/2006

Vendor # 690/mayo

Phone : 407-358-9727

Office: Altamonte Springs

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

		Hours Worked	Company
Wednesday	5/3/2006	7.00	6 hours on Mid-county
Thursday	5/4/2006	4.00	2.5 hours checking all maps/1.5 hours on Eastlake
Friday	5/5/2006	6.50	3 hours on Eastlake/ 3.5 on Alafaya
Saturday	5/6/2006	2.00	Sandalhaven
Sunday	5/7/2006	5.00	Researching and coloring Sandalhaven
Monday	5/8/2006	4.00 2	1.5 Alafaya - 1 hour Sandalhaven 0.5 hr UIF
Tuesday	5/9/2006		

Total Hours: ~~20.50~~ 26.50

2

Rate of Pay: \$10.00 per hour

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

Rate case related

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

017076

cdk

ENTERED

MAY 17 2006



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

To: CK

v 7002

Management & Regulatory Consultants, Inc.

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

04/24/06
 20025.10

APR 06

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

PREVIOUS BALANCE \$ 6875.00

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

EXPENSES

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

PAYMENTS AND CREDITS

03/24/06, PAYMENTS, as of 0.00

BALANCE DUE

\$29388.05

See page 2 for coding

\$22,513.05

2

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

028 - 0645 - 1863016	—	6,063.15
064 - 0643 - 1863016	—	813.15
090 - 0600 - 1863016	—	7,318.40
061 - 0646 - 1863016	—	813.15
067 - 0647 - 1863016	—	813.15
104 - 0694 - 1863016	—	813.15
106 - 0693 - 1863016	—	813.15
103 - 0690 - 1863016	—	813.15
101 - 0680 - 1863016	—	1,313.15
107 - 0691 - 1863016	—	1,313.15
105 - 0695 - 1863016	—	813.15
072 - 0672 - 1863016	—	813.15

- Mid County
- Eastlake
- UIF
- Tierra Verde
- Alefaye
- Bayside
- Labrador
- Sandalhaven
- Sanlando
- Pennbrooke
- Southgate
- Cypress lakes
- ~~Southgate~~

total bill = 22,513.05
 Mid-County = 5,250
 Pennbrooke = 500

total to allocate =
 16,263.05

017570

ENTERED
MAY 24 2006

517106

#114976

V18955

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

754.23

2

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

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

DATE: 05/07/06 INVOICE NO.: 1754 PAGE: 1 ACCOUNT NO.: 143760 TERMS: Due upon receipt

PERIOD	DESCRIPTION & EMPLOYEE	HOURS	RATE	AMOUNT
05/01/06-05/03/06	DASP MacKinney, David J. COMMENT:Regular Time	23.25	32.44	754.23

PAY THIS AMOUNT →

TOTAL

754.23

018079

cat

33

MAY 31 2006

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

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

INVOICE # 32605
APRIL 20, 2006
FILE # 30057-0109

v 8662

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

03/09/06	PREPARE TEST YEAR LETTER, APPLICATION FOR RATE INCREASE, TARIFF SHEETS.	1.00	
03/13/06	PREPARE AFFIDAVITS OF MAILING, COMBINED NOTICE, VARIOUS REQUIRED CUSTOMER NOTICES, CORPORATE UNDERTAKING AND GUARANTY, SYNOPSIS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: TEST YEAR LETTERS.	1.50	
03/14/06	PREPARE TEST YEAR LETTER AND APPLICATION; COMMUNICATIONS WITH MR. LUBERTOZZI, MS. ROTH AND MR. FLYNN RE: SAME; RATE OF RETURN EQUITY.	0.50	
03/15/06	PREPARE TEST YEAR LETTERS; COMMUNICATIONS WITH MR. FLYNN RE: SAME; COMMUNICATIONS WITH MS. ROTH RE: CHANGES TO MISCELLANEOUS CHANGES.	0.40	
03/16/06	PREPARE TEST YEAR LETTER.	0.30	
03/20/06	PREPARE APPLICATION.	0.20	
		3.90	
			1,072.50
	FEDERAL EXPRESS	3.00	
	PHOTOCOPIES	120.62	
	PHOTOCOPIES	0.75	

TOTAL COSTS ADVANCED

124.37

TOTAL STATEMENT

\$1,196.87

PLEASE REFER TO INVOICE # WHEN REMITTING

088-0645-1863015

[Handwritten signature]
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018115

cat

19

MAY 31 2006

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

IES, INC
S. JOY ROSEN
SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 32792
MAY 17, 2006
FILE # 30057-0109

v 8662

PAGE 1

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

04/06/06	PREPARE INTERIM AND FINAL TARIFF SHEETS.	1.00	
04/21/06	LETTER TO MR. LUBERTOZZI RE: APPROVAL OF TEST YEAR BY COMMISSION, ADDITIONAL REQUIREMENTS.	0.20	
04/27/06	COMMUNICATIONS WITH MS. WRIGHT RE: OBTAINING MAPS ON FILE WITH PSC;	0.20	
04/30/06	INTRA-OFFICE CONFERENCE RE: SAME. REVIEW AND COMMENT UPON DRAFT MFR'S.	0.50 1.90	
			522.50
	TELECOPIER	6.00	
	FILING FEE	3,500.00	
	PHOTOCOPIES	2.34	
	PHOTOCOPIES	12.00	
	SUPPLIES	24.74	
	TOTAL COSTS ADVANCED		3,545.08
	TOTAL STATEMENT		\$4,067.58

PLEASE REFER TO INVOICE # WHEN REMITTING

088-0645-1863015

018128

CSA

MAY 31 2006



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

SL ✓

v 7002

Management & Regulatory Consultants, Inc.

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

MAY 06

05/19/06
 20025.10

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

PREVIOUS BALANCE \$29388.05

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

EXPENSES

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

PAYMENTS AND CREDITS

05/12/06, PAYMENTS -6875.00

BALANCE DUE

=====
 \$48640.60

sto

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

all = 14,375.00 x 5% = 718.75

\$ 26,127.55

2

coding on pg. 2

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

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

Mid County
 Eastlake
 UIF
 Tierra Verde
 Alafaya
 Bayside
 Labrador
 Sandalhaven
 Sanlando
 Pembroke
 Southgate
 Cypress lakes
~~Southgate~~

28

021514

JUL 11 2006

SL ✓

V07002

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



Management & Regulatory Consultants, Inc.

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

06/21/06
20025-10/JUN06

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

PREVIOUS BALANCE \$48640.60

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

EXPENSES

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

PAYMENTS AND CREDITS

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

088-0645-1863016
1863015

BALANCE DUE (2) \$ 5285.17

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

021476

28 (12)

JUL 1 1 2006

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

l. # 59-2783536

V08662

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

INVOICE # 32988
JUNE 21, 2006
FILE # 30057-0109

PAGE 1

088-0645-1863015

MATTER MID-COUNTY SERVICES, INC/2005 RATE CASE

05/04/06	PREPARE AFFIDAVIT OF MR. SCHUMACHER; LETTER TO MR. LUBERTOZZI RE: SAME.	0.10	
05/05/06	PREPARE MFR'S (CUSTOMER COMPLAINTS).	0.30	
05/08/06	PREPARE APPLICATION, MFR'S, ADDITIONAL ENGINEERING INFORMATION; COMMUNICATIONS WITH MR. FLYNN, ET AL, RE: SAME.	1.60	
05/09/06	TELEPHONE CONFERENCE WITH MR. FLYNN CONCERNING ADDITIONAL ENGINEERING INFORMATION.	0.20	
05/09/06	PREPARE ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.70	
05/10/06	PREPARE APPLICATION, ADDITIONAL ENGINEERING INFORMATION AND MFR'S; COMMUNICATIONS WITH MS. ROTH, MR. SEIDMAN AND OTHERS RE: SAME.	1.00	
05/18/06	PREPARE SYNOPSIS AND COMBINED NOTICE.	1.00	
05/19/06	PREPARE SYNOPSIS, COMBINED NOTICE.	1.50	
05/31/06	TELEPHONE CONFERENCE WITH MR. WILLIS (PSC), MS. ROTH RE: EXTENSION OF TIME TO DETERMINE INTERIM RATES; COMMUNICATIONS WITH MR. LUBERTOZZI AND MS. ROTH RE: SAME.	0.10	
		6.50	1,787.50
LONG DISTANCE CALLS		0.50	
FEDERAL EXPRESS		94.23	
PHOTOCOPIES		850.51	
PHOTOCOPIES		243.75	
EXTRA CLERICAL SUPPORT		33.56	
SUPPLIES		47.39	

\$ 3,057.44 (2)

TOTAL COSTS ADVANCED 1,269.94

022234

ENTERED

JUL 19 2006



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

107002

SL ✓
 LC ✓

Management & Regulatory Consultants, Inc.

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

07/11/06
 20025.10
 # JUNE 2006

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

PREVIOUS BALANCE

\$ 6285.17

Week of:

HOURS

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

101-0680-1863016 = 312.50
 107-0691-1863016 = 312.50
 103-0690-1863016 = 187.50
 061-0646-1863016 = 312.50
 067-0647-1863016 = 125.00
 088-0645-1863016 = 250.00

\$ 1,500.00 (2)

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

EXPENSES

PAYMENTS AND CREDITS

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

~~10~~

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

Item 6(d)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	51.90	6,495.43	Assist with Data Requests, audit facilitation
2 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	151.10	41,503.11	Assist with Data Requests, audit facilitation
3 Seidman, Frank	Seidman, Frank	125	40.00	5,000.00	Assist with Data Requests, audit facilitation
4 Lubertozi, Steve	Water Service Corp.	73	125.00	9,125.00	Assist with Data Requests, audit facilitation
5 Roth, Holly	Water Service Corp.	61	125.00	7,625.00	Assist with Data Requests, audit facilitation
6 Thomas, Bill	Water Service Corp.	39	175.00	6,825.00	Assist with Data Requests, audit facilitation
7 Dihel, Steve	Water Service Corp.	31	175.00	5,425.00	Assist with Data Requests, audit facilitation
8 Sundario, Lena	Water Service Corp.	42	175.00	7,350.00	Assist with Data Requests, audit facilitation
9 Weeks, Kirsten	Water Service Corp.	42	150.00	6,300.00	Assist with Data Requests, audit facilitation
10 Neyzelman, Dimitry	Water Service Corp.	41	175.00	7,175.00	Assist with Data Requests, audit facilitation
			<u>1343.00</u>	<u>95,145.11</u>	

Item 6(e)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Water Service Corp.	Water Service Corp.	n/a	n/a	2,288.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	n/a	n/a	309.00	Customer Notices, Stock
3 Water Service Corp.	Water Service Corp.	n/a	n/a	1,200.00	Travel, Airfare
4 Water Service Corp.	Water Service Corp.	n/a	n/a	1,600.00	Travel/Hotel/Accommodation
5 Water Service Corp.	Water Service Corp.	n/a	n/a	400.00	Travel/Rental Car
6 Water Service Corp.	Water Service Corp.	n/a	n/a	9,634.29	FedEx, copies & Other Misc.
				<u>15,431.29</u>	

EXHIBIT
7(a)

Company: Mid-County Services, Inc.
Docket No.: 060254-SU
Test Year Ended: December 31, 2005

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.
Rev: 7/29/06

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.			
1	(A)	Used and useful flow, GPD	
2		AADF - year 2005	<u>662,537</u>
4	(C)	Plus: Property needed for post test year period (See F-8)	<u>23,832</u>
5	(D)	Total Flows	686,369
6	(E)	Permitted capacity	<u>900,000</u>
7	(F)	Used and useful percentage	<u>76.00</u> %
		Use (see Explanatory note)	<u>100.00</u> %
8	(G)	Non-used and useful percentage	<u>24.00</u> %
		Use (see Explanatory note)	<u>0.00</u> %

The above used and useful percentage is applicable to System Pumping accounts and Treatment and Disposal accounts except reuse accounts. All Reuse, Intangible and General Plant is considered 100% Used & Useful.

Explanatory Note: The treated flows in 2005 are 38 MG or 14% less than they were in 2002, the TY of the last case, although the billed wastewater gallons have remained virtually the same. The lack of increase in wastewater billed, in spite of an increase in meter equivalent ERCs is indicative of the redevelopment of mobile home parks in the service area with less dense housing and commercial developments. The substantial reduction in treated flows is the result of (A) the capital investment made by Mid-County in numerous manhole repairs and replacing or relining of mains to reduce infiltration, (B) the dismantling of the poorly maintained mobile home park collection systems and (C) the replacement of those mains in new developments with materials meeting Mid-County's requirements. In the last case setting U&U, Docket No. 030446-SU, the PSC found the WWTP to be 92% U&U. In this case, the PSC should recognize that the U&U would be approaching 100% were not not for the actions of the utility to reduce infiltration as much as practical.

Recap Schedules: A-6,A-10,B-14

Company: Mid-County Services, Inc.
Docket No.: 060254-SU
Test Year Ended: December 31, 2005

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.
Rev: 7/29/06

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	20 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	242 gpd/ERC, AADF *
PN =	Property needed expressed in U units	23,832 gpd

Based on 2005 AADF divided by meter equivalent ERCs from Schedule F-10