

ORIGINAL

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WILLIAM E. SUNDBSTROM, P.A.
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WAYNE L. SCHIEFELBEIN, OF COUNSEL
ROBERT M. C. ROSE (1924-2006)

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

November 22, 2006

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

RECEIVED-FPSC
06 NOV 27 AM 9:29
COMMISSION
CLERK

RE: Docket No.: 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase
in Polk County, Florida
Our File No.: 30057.113

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the supplemental response of
Cypress Lakes Utilities, Inc., to Staff's request for information dated June 29, 2006:

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

CMP _____
COM _____
CTR _____
ECR CD Forwarded (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.

GCL _____
OPC RESPONSE: Please refer to composite Exhibit "5" attached hereto.

RCA _____ (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.

SGA _____
SEC 1
OTH _____

DOCUMENT NUMBER-DATE

10782 NOV 27 06

FPSC-COMMISSION CLERK

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

RESPONSE: Please refer to composite Exhibit "5" 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 "5" 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.

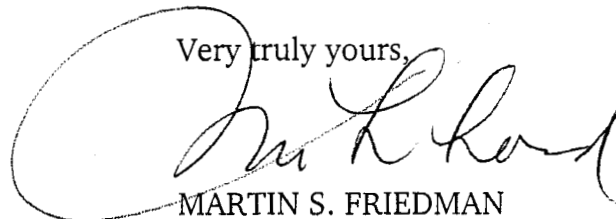
RESPONSE: Please refer to composite Exhibit "5" attached hereto.

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

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

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

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

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

cc: Katherine Fleming, Esquire, Office of General Counsel (w/o enclosures)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures)
Mr. Jay Revell, Division of Economic Regulation (w/o enclosures)
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation (w/o enclosures)
Ms. Frances Lingo, Division of Economic Regulation (w/o enclosures)
Mr. Gerald Edwards, Division of Economic Regulation (w/o enclosures)
Ms. Sonica Bruce, Division of Economic Regulation (w/o enclosures)
Steven M. Lubertozi, Chief Regulatory Officer (w/enclosures)
Kirsten Weeks, CPA (w/o enclosures)
John Hoy, Regional Vice President for Operations (w/o enclosures)
Patrick C. Flynn, Regional Director (w/o enclosures)
Mr. Frank Seidman (w/o enclosures)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures - via U.S. Mail)

M:\1 ALTAMONTE\UTILITIES INC\CYPRESS LAKES\(.113) 2005 RATE CASE\PSC Clerk 14 (Update Rate Case Expense).ltr.wpd

CYPRESS LAKES UTILITIES, 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	\$175.00	\$0.00	\$175.00
October '05	11/28/05	\$250.00	\$0.00	\$250.00
March '06	04/20/06	\$770.00	\$124.37	\$894.37
April '06	05/17/06	\$55.00	\$4,395.95*	\$4,450.95
May '06	06/21/06	\$2,447.50	\$1,343.68	\$3,791.18
June '06	07/19/06	\$1,072.50**	\$45.85	\$1,118.35**
July '06	08/18/06	\$3,080.00**	\$871.45	\$3,951.45**
August '06	09/20/06	\$2,667.50	\$37.61	\$2,705.11
September '06	10/18/06	\$1,870.00	\$302.07	\$2,172.07
October '06	11/20/06	\$4,537.50	\$544.07	\$5,081.57
Total		\$16,925.00	\$7,665.05	\$24,590.05
TOTAL ACTUAL BILLINGS THROUGH 06/29/06				\$24,590.05

* Includes filing fee of \$4,000.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
\$1,000.00	\$250.00	\$1,250.00

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

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

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$16,925.00
Actual Disbursements	\$7,665.05
Unbilled Fees	\$1,000.00
Unbilled Disbursements	\$250.00
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$73,090.05

LAW OFFICES
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TALLAHASSEE, FLORIDA 32302-1567

(850) 677-6655

FEL # 59-2783936

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

LIBERTY, THE
ATTN: EXECUTIVE ASSISTANT
2506 SANDERS RD
MURFREESBORO, TN 37056

INVOICE # 34096
NOVEMBER 20, 2006
FILE # 20057-0113

PAGE 1

MATTER: CYPRESS LAKE UTILITY INCORPORATION RATE CASE

10/02/06	PREPARE RESPONSES TO PART 15 THIRD DATA REQUEST; COMMUNICATIONS WITH MR. LIBERTOLZI, ET AL. RE: SAME.	0.60
10/04/06	TELEPHONE CONFERENCE WITH MR. LIBERTOLZI, ET AL. RE: STAFF DATA REQUEST; RE: CONSUMPTION INFORMATION; TELEPHONE CONFERENCE WITH MR. RENDELL RE: SAME; LETTER TO MR. RENDELL RE: RETENTION BONUSES.	0.50
10/05/06	TELEPHONE CONFERENCE WITH MR. LIBERTOLZI AND MS. WELLS RE: STAFF'S DATA REQUEST RE: CONSUMPTION INFORMATION; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING DATES FROM CUSTOMER NOTICES; COMMUNICATIONS WITH MR. RENDELL RE: SAME.	0.10
10/05/06	COMMUNICATIONS WITH ATTORNEY FLEMING RE: PERMITS MISSING FROM APP'S; TELEPHONE CONFERENCE WITH MR. HOY RE: SAME.	0.00
10/05/06	COMMUNICATIONS WITH MR. FLYNN RE: CONSUMPTIVE USE PERMIT; MEETING WITH CLIENT RE SAME; PREPARE LETTER TO PSC RE: CONSUMPTIVE USE PERMIT; LETTER TO PSC CLERK RE: AFFIDAVIT OF MAILING DATED NOTICE AND NOTICE OF FILING; PREPARE SAME; COMMUNICATIONS WITH ATTORNEY FLEMING RE: COMBINED NO10E.	0.50
10/06/06	REVIEW RESPONSES TO STAFF'S PERIODICITIES AND DATA REQUESTS; PREPARE REPORT TO MR. LIBERTOLZI RE: SAME; REVIEW AUDIT, COMMUNICATIONS WITH MR. LIBERTOLZI AND MR. RENDELL RE: SAME.	0.00
10/09/06	COMMUNICATIONS WITH ATTORNEY FLEMING AND MR. FLYNN RE: APP'S; COMMUNICATIONS WITH	0.50

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F.E.I. # 59-2783536

UTILITIES, AND

INVOICE # 34096
NOVEMBER 20, 2006
FILE # 30057-0113

PAGE 3

DATE	DESCRIPTION	AMOUNT
10/11/06	MR. LUBERTOZZI AND MR. BENDELL RE: CHANGE IN AGENDA DATES.	
10/11/06	TELEPHONE CONFERENCE WITH COMMUNICATIONS WITH MR. FLYNN RE: CUR'S; LETTER TO ATTORNEY FLEMING RE: SAME.	0.30
10/12/06	LETTER TO MR. LUBERTOZZI RE: STAFF'S FOURTH DATA REQUESTS; PREPARE RESPONSES TO SAME; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE SAME.	1.90
10/13/06	PREPARE REVISED CASE SCHEDULE.	0.10
10/15/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: DUE DATE FOR RESPONSES TO STAFF AUDIT. THIRD DATA REQUESTS.	0.10
10/19/06	TRAVEL TO CYPRESS LAKES AND CONFERENCE WITH MR. FLYNN AND CONFERENCE WITH STAFF AND ATTEND CUSTOMER MEETING; RETURN TO LONGWOOD.	5.00
10/20/06	PREPARE RESPONSES TO STAFF'S THIRD DATA REQUESTS; COMMUNICATIONS WITH MS. WEEKS RE: SAME.	2.00
10/24/06	COMMUNICATIONS WITH MR. BENDELL AND MR. REVELL RE: ATTACHMENTS TO RESPONSES TO STAFF'S THIRD DATA REQUESTS; FACSIMILE AND LETTER TO MR. REVELL RE: SAME. COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: DUE DATE FOR DATA REQUESTS AND AUDIT.	0.40
10/24/06	REVIEW CUSTOMER COMPLAINTS; TELEPHONE CONFERENCE WITH MS. WEEKS RE: RESPONSES TO AUDIT.	0.10
10/25/06	COMMUNICATIONS WITH MS. WEEKS RE: RESPONSES TO AUDIT; PREPARE SAME FOR FILING; LETTER TO PSC CLERK RE: SAME; COMMUNICATIONS WITH MS. LINGO RE: CONSUMPTION REPORTS AND BILLING ANALYSES; LETTER TO MR. LUBERTOZZI RE: OBJECTIONS BY CUSTOMERS TO RATE INCREASES.	1.80
10/25/06	LETTER TO MR. LUBERTOZZI RE: CUSTOMER COMPLAINTS.	0.10

Continued

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F.E.I. # 59-2763536

UTILITIES, INC
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062INVOICE # 33899
OCTOBER 18, 2006
FILE # 30057-0113

PAGE 1

MATTER		
	CYPRESS LAKE UTIL., INC/2005 RATE CASE	
09/01/06	TELEPHONE CONFERENCE WITH MR. FLETCHER RE: JUSTIFICATION FOR REVISED MISCELLANEOUS SERVICE CHARGE; PREPARE ANALYSIS AND MEMORANDUM TO MR. LUBERTOZZI RE: SAME.	0.50
09/05/06	PREPARE COMBINED NOTICE AND SYNOPSIS; COMMUNICATIONS WITH MR. RENDELL RE: HURRICANE LANGUAGE INSERT.	0.70
09/06/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. RENDELL AND MR. FLETCHER RE: COMBINED NOTICE AND SYNOPSIS; TELEPHONE CONFERENCE WITH MR. RENDELL RE: INCLUDING REQUESTED MISCELLANEOUS SERVICE CHARGES IN NOTICE; TELEPHONE	0.80
09/06/06	CONFERENCE WITH MR. FLETCHER RE: DATA REQUEST ON MISCELLANEOUS SERVICE CHARGES.	0.00
09/07/06	PREPARE SYNOPSIS, COMBINED NOTICE; COMMUNICATIONS WITH MR. REVELL RE: SAME; TELEPHONE CONFERENCE WITH MR. RENDELL, MR. LUBERTOZZI RE: EXTENSION OF TIME FOR STAFF TO REVIEW APPLICATION.	0.70
09/11/06	PREPARE COMBINED NOTICE AND SYNOPSIS; COMMUNICATIONS WITH MR. REVELL RE: SAME.	1.00
09/12/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. REVELL RE: COMBINED NOTICE AND SYNOPSIS; TELEPHONE CONFERENCE WITH MR. WEEKS RE: STAFF'S FIRST DATA REQUEST; TELEPHONE CONFERENCE WITH MR. SMALL AND MR. NEYZELMAN RE: SAME; LETTER TO MR. LUBERTOZZI ATTACHING APPROVED TARIFF PAGES.	0.70
09/12/06	LUBERTOZZI ATTACHING APPROVED TARIFF PAGES.	0.00
09/13/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. REVELL RE: COMBINED NOTICE AND SYNOPSIS; PREPARE SAME.	0.40

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QUINN TIERNEY, INC

INVOICE # 34096
NOVEMBER 20, 2006
FILE # 30057-0113

PAGE 3

10/20/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. LUBERTOZZI RE: E-14 SCHEDULES AND MEETING TO DISCUSS SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS WEEKS RE: SAME.	0.20	
10/21/06	TELEPHONE CONFERENCE WITH MS. BANK'S OTHER MEMBERS OF STAFF RE: ADJUSTMENTS TO CONSUMPTIVE REPORTS.	0.90	
		15.30	4,537.50
	LONG DISTANCE CALLS	0.25	
	FEDERAL EXPRESS	15.44	
	TRAVEL EXPENSE	90.63	
	TELEFAXES	20.00	
	PHOTOCOPIES	407.75	
	TOTAL COSTS ADVANCED		544.07
	TOTAL STATEMENT		\$5,081.57

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UTILITIES, INC

INVOICE # 33899
OCTOBER 18, 2006
FILE # 30057-0113

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09/14/06	PREPARE RESPONSES TO STAFF'S SECOND DATA REQUEST; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. RENDELL AND MR. REVELL RE: COMBINED NOTICE AND SYNOPSIS; COMMUNICATIONS WITH MS. WEEKS	0.50	
09/14/06	RE: STAFF QUERY RE: CONSUMPTION LEVEL DISCREPANCY.	0.00	
09/15/06	REVIEW AFFIDAVITS AND DRAFTS NOTICE OF FILING; LETTER TO MS. BAYO.	0.20	
09/19/06	PREPARE AFFIDAVIT OF MAILING; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; COMMUNICATIONS WITH MR. REVELL RE: COMBINED NOTICE AND SYNOPSIS.	0.50	
09/20/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: REVISED AGENDA DATES; COMMUNICATIONS WITH MS. WEEKS RE: BILLING ANALYSIS, ABNORMAL CONSUMPTION LEVEL; COMMUNICATIONS WITH MR. REVELL, MS. WEEKS RE: STAFF'S FIRST DATA	0.50	
09/20/06	REQUEST; TELEPHONE CONFERENCE WITH MS. POVICH RE: SAME.	0.00	
09/21/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. RENDELL AND MR. LLUBERTOZZI RE: REVISED AGENDA DATE.	0.10	
09/22/06	COMMUNICATIONS WITH MR. DRYJANSKI RE: COMBINED NOTICE; PREPARE WAIVER LETTER TO PSC.	0.20	
		6.80	1,970.00
	LONG DISTANCE CALLS	3.25	
	FEDERAL EXPRESS	11.82	
	TELECOPIER	29.50	
	PHOTOCOPIES	257.50	

TOTAL COSTS ADVANCED 302.07

TOTAL STATEMENT \$2,172.07

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UTILITIES, INC

INVOICE # 33899
OCTOBER 18, 2006
FILE # 30057-0113

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F.E.I. # 58-2793536

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

INVOICE # 33682
SEPTEMBER 20, 2006
FILE # 30057-0113

PAGE 1

MATTER CYPRESS LAKE UTIL., INC/2005 RATE CASE

08/03/06	TELEPHONE CONFERENCE WITH MR. RENDELL (PSC) RE: SERVICE AVAILABILITY CHARGE REVISION; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.20
08/04/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN RE: DOCUMENTS PRODUCED IN CONNECTION WITH STAFF AUDITS; COMMUNICATIONS WITH MR. LUBERTOZZI RE: REVISIONS TO SERVICE AVAILABILITY FEES.	0.20
08/07/06	PREPARE TARIFF SHEETS, NOTICE OF INTERIM RATE INCREASE, CORPORATE UNDERTAKINGS; COMMUNICATIONS WITH PSC AND MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MR. FLYNN RE: STAFF AUDIT; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; TELEPHONE CONFERENCE WITH MR. FLYNN RE: STAFF AUDIT; COMMUNICATIONS WITH MR. LUBERTOZZI RE: REVISIONS TO SERVICE AVAILABILITY CHARGES.	1.50
08/07/06	PREPARE TARIFF SHEETS, CUSTOMER NOTICES; COMMUNICATIONS WITH STAFF RE: SAME; PREPARE CORPORATE UNDERTAKINGS; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	1.00
08/08/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. REVELL (PSC) RE: CUSTOMER NOTICE, TARIFF SHEETS, EFFECTIVE DATE, CORPORATE UNDERTAKINGS; PREPARE TARIFF SHEETS, CUSTOMER NOTICE; LETTER TO MR. LUBERTOZZI RE: COMMISSION ORDER	0.70
08/09/06	APPROVING INTERIM RATES; REVIEW ORDER.	0.00
08/10/06	REVIEW STAFF'S SECOND DATA REQUEST; LETTER TO MR. LUBERTOZZI RE: SAME; PREPARE RESPONSES; PREPARE RESPONSE TO	0.60

Continued
P. 36

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33682
SEPTEMBER 20, 2006
FILE # 30057-0113

PAGE 2

DATE	DESCRIPTION	AMOUNT
	STAFF'S SUPPLEMENTAL DEFICIENCY LETTER; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	
08/14/06	LETTER TO PSC CLERK RE: CORPORATE UNDERTAKINGS.	0.20
08/16/06	COMMUNICATIONS WITH MS. WEEKS, MR. FLYNN RE: DEFICIENCY RESPONSES; MAILING NOTICES.	0.30
08/17/06	PREPARE RESPONSES TO STAFF'S DEFICIENCY LETTER; COMMUNICATIONS WITH MR. SMALL RE: VIEWING TAX RETURNS.	0.50
08/21/06	PREPARE SUPPLEMENTAL DEFICIENCY RESPONSE; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER NOTICES; PREPARE TARIFF SHEETS, CUSTOMER NOTICE; LETTER TO MR. REVELL RE: SAME; COMMUNICATIONS WITH MS.	1.40
08/21/06	WEEKS RE: UI AUDIT COMMENTS; LETTER TO PSC CLERK WITHDRAWING SAC REVISION.	0.00
08/22/06	TELEPHONE CONFERENCE WITH MR. RENDELL, MS. SASIC RE: VENUE FOR CUSTOMER MEETING; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: CUSTOMER NOTICES.	0.30
08/24/06	TELEPHONE CONFERENCE WITH MR. FLETCHER AND MR. FLYNN RE: ALLOCATION OF BIOTECH FEES AND SERVICES; COMMUNICATIONS WITH MR. RENDELL RE: CONTACT NUMBERS FOR CUSTOMER MEETING VENUES; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE:	0.50
08/24/06	CUSTOMER NOTICES; COMMUNICATIONS WITH MR. REVELL RE: CUSTOMER NOTICES; TELEPHONE CONFERENCE WITH MR. FLETCHER RE: CHANGES TO MISCELLANEOUS SERVICE CHARGES; COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER NOTICES.	0.00
08/25/06	COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER NOTICE; COMMUNICATIONS WITH MR. RENDELL RE: VENUES AND DATES OF CUSTOMER MEETINGS; TELEPHONE CONFERENCE WITH MR.	0.50

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33682
SEPTEMBER 20, 2006
FILE # 30057-0113

PAGE 3

	FLETCHER RE: MISCELLANEOUS SERVICE CHARGE CHANGES; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; COMMUNICATIONS WITH MR. FLYNN RE: OFFICIAL DATE OF FILING; LETTER TO MR. LUBERTOZZI RE: SAME.	0.00	
08/25/06			
08/28/06	PREPARE AFFIDAVIT OF MAILING; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLETCHER AND MR. LUBERTOZZI RE: CHANGES TO MISCELLANEOUS SERVICE CHANGES.	0.40	
08/29/06	COMMUNICATIONS WITH MR. RENDELL RE: VENUE FOR CUSTOMER MEETING; INTRA-OFFICE CONFERENCE RE: SAME; PREPARE COMBINED NOTICE AND SYNOPSIS; COMMUNICATIONS WITH MR. REVELL RE: SAME; COMMUNICATIONS WITH MR. DRYJANSKI RE: CUSTOMER MEETING SCHEDULE.	1.00	
08/29/06		0.00	
08/30/06	COMMUNICATIONS WITH MR. RENDELL RE: CASE SCHEDULE; UPDATE CASE SCHEDULE; COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME.	0.20	
08/31/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: MISCELLANEOUS SERVICE CHARGES; BIOTECH ALLOCATIONS.	0.20	
		9.70	2,667.50
	LONG DISTANCE CALLS	3.00	
	FEDERAL EXPRESS	34.61	
	TOTAL COSTS ADVANCED		37.61
	TOTAL STATEMENT		\$2,705.11

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F.E.I. # 59-2783536

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

INVOICE # 33468
AUGUST 18, 2006
FILE # 30057-0113

PAGE 1

MATTER CYPRESS LAKE UTIL., INC/2005 RATE CASE

07/05/06	LETTER TO MR. LUBERTOZZI RE: STAFF'S DATA REQUESTS; REVIEW SAME.	0.40
07/05/06	PREPARE RESPONSES TO DEFICIENCIES; COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	
07/06/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, ET AL, RE: SAME.	
07/07/06	PREPARE RESPONSES TO DEFICIENCIES; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. ROTH, MR. LUBERTOZZI, ET AL, RE: SAME.	
07/08/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL RE: STAFF'S RECOMMENDATIONS AND RESPONSES TO BE DELIVERED ON MONDAY, JULY 10, 2006; COMMUNICATIONS WITH PSC STAFF RE: DELIVERY OF RESPONSES ON MONDAY, JULY 10, 2006.	0.40
07/12/06	PREPARE COMPARISON OF REQUESTED INTERIM OF FINAL RATES, STAFF'S RECOMMENDED INTERIM RATES, REVISED FINAL RATES; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL, RE: SAME.	0.50
07/13/06	PREPARE SYNOPSIS, CUSTOMER NOTICE, TARIFF SHEETS, CORPORATE UNDERTAKINGS; REVIEW STAFF'S RECOMMENDATIONS.	2.00
07/14/06	PREPARE SYNOPSIS; COMMUNICATIONS WITH PSC STAFF RE: SAME.	0.80
07/17/06	TRAVEL TO TALLAHASSEE TO ATTEND AGENDA CONFERENCE; PREPARATION FOR SAME.	0.60
07/18/06	ATTEND AGENDA CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME; RETURN TO ORLANDO.	0.60
07/24/06	PREPARE SCHEDULE OF LEGAL EXPENSE; REVIEW DEFICIENCY LETTER; PREPARE	0.90

Continued

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1597
TALLAHASSEE, FLORIDA 32302-1597

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2793536

UTILITIES, INC

INVOICE # 33468
AUGUST 18, 2006
FILE # 30057-0113

PAGE 2

	RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MR. SMALL RE: VIEWING TAX RETURNS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI RE: SAME.	
07/25/06	PREPARE SCHEDULE OF LEGAL EXPENSE; TELEPHONE CONFERENCE WITH MR. FLYNN RE: RESPONSES TO DATA REQUESTS.	1.70
07/26/06	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. RENDELL RE: EXTENSION OF TIME TO FILE RESPONSES; COMMUNICATIONS WITH MR. GONGRE, MR. LUBERTOZZI, RE: SAME.	0.30
07/27/06	PREPARE RESPONSES TO STAFF'S DATA REQUESTS.	1.50
07/31/06	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. LUBERTOZZI RE: SAME; MEETING WITH MR. FLYNN RE: SAME; TRAVEL TO AND FROM MEETING.	1.50

FEDERAL EXPRESS	40.27
TELECOPIER	15.00
OPERATOR CONFERENCE CALL	39.43
PHOTOCOPIES	776.75

~~14.10~~
11.20

~~3080.00~~
~~3,077.50~~
-776.75

TOTAL COSTS ADVANCED 871.45

TOTAL STATEMENT ~~54,748.95~~

3951.45

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 11/22/06
 Docket No. 060257-WS; Cypress Lakes Utilities, Inc.

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Respond to Data Req. & New Info.	Respond to Deficiency Letter	Respond to OPC Discovery	Expenses	Totals
Frank Seidman	Hours	15.85	4.60	0.00	4.00		24.45
Billing Rate: \$125/hr	Amount	\$1,981.25	\$575.00	\$0.00	\$500.00	\$19.40	\$3,075.65

PROJECTED REMAINING EXPENSE THROUGH PAA

		Assist w/ & Respond to Data Req. & New Info.	Prepare for and Attend Agenda	Respond to OPC Discovery	Exp. (est.)	Totals
Frank Seidman	Hours	10.00	4.00	10.00		24.00
Billing Rate: \$125/hr	Amount	\$1,250.00	\$500.00	\$1,250.00	\$25.00	\$3,025.00
Cumulative Total, Billed and Remaining						\$6,100.65

P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0873
 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

08/22/06
 20025.10

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

PREVIOUS BALANCE \$ 7785.17

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

EXPENSES

PAYMENTS AND CREDITS

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

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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

P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0873
 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

09/19/06
 20025.10

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

PREVIOUS BALANCE \$ 1750.00

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

EXPENSES

PAYMENTS AND CREDITS

08/19/06 PAYMENT, as of - 0.00

BALANCE DUE \$ 4250.00

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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

P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0873
 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

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

12/01/06
 20025.10

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

PREVIOUS BALANCE

\$ 4250.00

Week of:

HOURS

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

12/01/06 INVOICE - CASE # 20025.10

(cont.)

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

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

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

FOR CURRENT SERVICES RENDERED 75.75 \$ 9468.75

EXPENSES

PAYMENTS AND CREDITS

09/20/06	PAYMENT	-	1750.00
10/13/06	PAYMENT	-	2500.00
			=====

BALANCE DUE \$ 9468.75

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Item 5(a)

Name	Company	W/E Date	Hrs. Worked	Amt Billed	Hrlyrate	Duties:	Invoice Number
1 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	10/28/2005	0.6	175.00	275.00	2006 Rate Case Filing	99647
2 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	11/28/2005	0.9	250.00	275.00	2006 Rate Case Filing	5680
3 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	12/21/2005	0.2	55.00	275.00	2006 Rate Case Filing	5668
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	2/20/2006	0.6	165.00	275.00	2006 Rate Case Filing	10421
5 Portu, Bernardo	Accountemps	2/27/2006	3.1	72.00	23.40	MFR preparation	10958
6 Sayles, Sharnell S.	Office Team	3/6/2006	2.5	41.84	17.00	Office Assistance	11227
7 Sayles, Sharnell S.	Office Team	3/7/2006	1.0	16.61	17.00	Office Assistance	11224
8 Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.34	32.44	MFR preparation	11780
9 MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.72	32.44	MFR preparation	11780
10 Portu, Bernardo	Accountemps	3/13/2006	3.1	72.00	23.40	MFR preparation	11779
11 Santiago, Carmen M.	Office Team	3/13/2006	1.7	29.43	17.00	Data compilation	11407
12 Sayles, Sharnell S.	Office Team	3/13/2006	2.1	35.31	17.00	Office Assistance	11778
13 Portu, Bernardo	Accountemps	3/17/2006	2.5	58.50	23.40	MFR preparation	13168
14 Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.35	32.44	MFR preparation	13112
15 MacKinney, David J.	JacksonWabash	3/21/2006	2.5	79.85	32.44	MFR preparation	13112
16 Portu, Bernardo	Accountemps	3/27/2006	3.1	72.00	23.40	MFR preparation	13169
17 Havro, Chou-Lian	JacksonWabash	3/28/2006	3.0	97.32	32.44	MFR preparation	13112
18 MacKinney, David J.	JacksonWabash	3/28/2006	3.1	99.82	32.44	MFR preparation	13112
19 MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.75	32.44	MFR preparation	13326
20 MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.08	32.44	MFR preparation	14269
21 Johnson, Michael	Virchow Krause & Company	4/11/2006	35.6	5,878.32	165.00	MFR preparation	14504
22 Steiner, Megan	Virchow Krause & Company	4/11/2006	3.4	498.44	145.00	MFR preparation	14504
23 Unke, Tom	Virchow Krause & Company	4/11/2006	7.8	2,131.25	275.00	MFR preparation	14504
24 MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.46	32.44	MFR preparation	15449
25 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	4/20/2006	3.3	894.37	275.00	2006 Rate Case Filing	18079
26 MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.97	32.44	MFR preparation	15449
27 Seidman, Frank	Management & Regulatory Consultants, Inc.	4/24/2006	6.5	813.15	125.00	U&U Analysis	17076
28 MacKinney, David J.	JacksonWabash	5/7/2006	1.8	58.02	32.44	MFR preparation	17570
29 Copley, Wanda	Office Team	5/8/2006	6.7	153.00	22.95	MFR preparation	17544
30 Rojas Rodriguez, Felix	Office Team	5/8/2006	1.0	17.00	17.00	Office Assistance	16688
31 Johnson, Michael	Virchow Krause & Company	5/15/2006	57.3	9,446.44	165.00	MFR preparation	18125
32 Steiner, Megan	Virchow Krause & Company	5/15/2006	3.6	516.37	145.00	MFR preparation	18125
33 Unke, Tom	Virchow Krause & Company	5/15/2006	0.8	206.26	275.00	MFR preparation	18125
34 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	5/17/2006	16.2	4,450.95	275.00	2006 Rate Case Filing	18115
35 Seidman, Frank	Management & Regulatory Consultants, Inc.	5/19/2006	5.8	718.75	125.00	MFR preparation	18128
36 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/21/2006	13.5	3,719.18	275.00	2006 Rate Case Filing	21476
37 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	6/29/2006	9.5	2,603.35	275.00	2006 Rate Case Filing	27729
38 Seidman, Frank	Management & Regulatory Consultants, Inc.	7/24/2006	0.2	18.75	125.00	MFR preparation	27421
39 Johnson, Michael	Virchow Krause & Company	7/27/2006	9.85	1,625.92	165.00	MFR preparation	25848
40 Steiner, Megan	Virchow Krause & Company	7/27/2006	0.32	46.34	145.00	MFR preparation	25848
41 Unke, Tom	Virchow Krause & Company	7/27/2006	2.47	678.80	275.00	MFR preparation	25848
42 Premovic, Dana	Office Team	7/28/2006	4.06	69.03	17.00	Office Assistance	23872
43 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	7/31/2006	17.3	4,748.95	275.00	2006 Rate Case Filing	27745
44 Choi, Sunjoo	Office Team	8/11/2006	1.81	30.74	17.00	Office Assistance	25329
45 Merkson, Jericho	Office Team	8/11/2006	0.38	6.53	17.00	Office Assistance	25329
46 Premovic, Dana	Office Team	8/11/2006	2.65	45.11	17.00	Office Assistance	25329
47 Craig, Janna	Office Team	8/18/2006	3.50	59.50	17.00	Office Assistance	26425
48 Jackson, Rachael	Office Team	8/18/2006	2.39	40.61	17.00	Office Assistance	26425
49 Premovic, Dana	Office Team	8/18/2006	2.00	34.00	17.00	Office Assistance	26425
50 Craig, Janna	Office Team	8/25/2006	2.44	41.52	17.00	Office Assistance	26776
51 Jackson, Rachael	Office Team	8/25/2006	3.08	52.30	17.00	Office Assistance	26776
52 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	8/31/2006	9.8	2,705.11	275.00	2006 Rate Case Filing	29247
53 Craig, Janna	Office Team	9/1/2006	2.52	42.83	17.00	Office Assistance	28062
54 Jackson, Rachael	Office Team	9/1/2006	2.08	35.31	17.00	Office Assistance	27136
55 Jackson, Rachael	Office Team	9/8/2006	1.08	18.31	17.00	Office Assistance	28616
56 Jackson, Rachael	Office Team	9/15/2006	2.23	37.93	17.00	Office Assistance	28639
57 Cacciatore, Anthony	Office Team	9/22/2006	2.38	40.54	17.00	Office Assistance	29288
58 Morris, Deon	Office Team	9/22/2006	2.19	37.27	17.00	Office Assistance	29288
59 Morris, Deon	Office Team	9/29/2006	1.19	20.27	17.00	Office Assistance	30485
60 Johnson, Michael	Virchow Krause & Company	9/30/2006	3.67	605.00	165.00	MFR preparation	31593
61 Unke, Tom	Virchow Krause & Company	9/30/2006	2.92	802.08	275.00	MFR preparation	31593

Item 5(d)

	Vendor	Hrly	Hours	Est. Remaining	
Name	Name	Rate	Remaining	Expense	Type of Services
1 Unke, Tom	Virchow, Krause & Associates	275	-5.89	(137.51)	Assist with Data Requests, audit facilitation
2 Johnson, Michael	Virchow, Krause & Associates	165	-38.40	(4,104.76)	Assist with Data Requests, audit facilitation
3 Steiner, Kegan	Virchow, Krause & Associates	145	24.68	3,597.19	Assist with Data Requests, audit facilitation
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	192.00		Legal Fees
5 Seidman, Frank	Seidman, Frank	125	40.00		* Assist with Data Requests, audit facilitation
6	Public Service Commission			3,500.00	Filing Fee
7 Lubertozi, Steve	Water Service Corp.	89	77.00	6,853.00	Assist with Data Requests, audit facilitation
8 Roth, Holly	Water Service Corp.	72	76.00	-	Assist with Data Requests, audit facilitation
9 Thomas, Bill	Water Service Corp.	38	139.00	-	Assist with Data Requests, audit facilitation
10 Dihel, Steve	Water Service Corp.	31	82.00	-	Assist with Data Requests, audit facilitation
11 Sundario, Lena	Water Service Corp.	43	132.96	5,717.28	Assist with Data Requests, audit facilitation
12 Weeks, Kirsten	Water Service Corp.	45	66.00	2,970.00	Assist with Data Requests, audit facilitation
13 Neyzelman, Dimity	Water Service Corp.	43	118.25	5,084.75	Assist with Data Requests, audit facilitation
14 Povich, Erin	Water Service Corp.	29	28.39	823.31	Assist with Data Requests, audit facilitation
15 Menotti, Michelle	Water Service Corp.	34	7.50	255.00	Assist with Data Requests, audit facilitation
16 Yap, Lowell	Water Service Corp.	25	83.50	2,087.50	Assist with Data Requests, audit facilitation
17 Barrett, Jason	Water Service Corp.	29	78.00	2,262.00	Assist with Data Requests, audit facilitation
18 Dryjanski, Michael	Water Service Corp.	57	31.50	1,795.50	Assist with Data Requests, audit facilitation
			<u>1132.49</u>	<u>30,703.26</u>	

Item 5(e)

Name	Vendor Name	Charges Incurred	Est. Total Charges	Est. Remaining Expense	Type of Services
1 Water Service Corp.	Water Service Corp.	-	2,104.00	2,104.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	687.30	284.00	-403.30	Customer Notices, Stock
3 Water Service Corp.	Water Service Corp.	-	1,200.00	1,200.00	Travel, Airfare
4 Water Service Corp.	Water Service Corp.	-	1,600.00	1,600.00	Travel/Hotel/Accommodation
5 Water Service Corp.	Water Service Corp.	-	400.00	400.00	Travel/Rental Car
6 Water Service Corp.	Water Service Corp.	632.34	12,000.00	11,367.66	FedEx, copies & Other Misc.
7 Various Office Temps	Office Team	2,141.17	20,000.00	17,858.83	Assist with Data and Audit Requests
				<u>16,268.36</u>	

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GE NERAL LEDGER 10:10:19 16 NO
FOR THE 5 P ERIODS ENDING 11/ 30/06

V 2006 PAGE 1

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
72	672	1863012	--RATE CASE EXPENSE--2--					
	SUB	OTAL FO	R ACCO 1863012		0		BEG	75,786.64
							NET	0
							END	75,786.64
72	672	1863014	--RATE CASE EXPENSE--4--					
	SUB	OTAL FO	R ACCO 1863014		511	10/4/2006	072-SE80.A-09-01	
					445	10/4/2006	072-SE80.A-09-01	
					956		BEG	438
							NET	956
							END	1,394.00
72	672	1863015	--RATE CASE EXPENSE--5--					
	SUB	OTAL FO	R ACCO 1863015					
				3,791.18			072-AP.INVD-07-37	
				1,044.00		10/4/2006	072-SE80.A-09-01	
				301		10/4/2006	072-SE80.A-09-01	
				519		9/30/2006	072-CAPTIVE-09-01	
						10/4/2006	072-CAPTIVE-09-02	
				312.5		9/30/2006	072-CAPTIVE-09-03	
				5,967.68			BEG	9,944.82
							NET	5,448.68
							END	15,393.50
72	672	1863016	--RATE CASE EXPENSE--6--					
	SUB	OTAL FO	R ACCO 1863016					
				6.13			072-AP.INVD-07-36	
						6.13	072-REVERSE.JE-07-89	
				69.03			072-AP.INVD-08-36	
				30.74			072-AP.INVD-08-38	
				45.11			072-AP.INVD-08-38	
				6.53			072-AP.INVD-08-38	
				2,351.06			072-AP.INVD-08-38	
				284.67			072-AP.INVD-08-39	
				34			072-AP.INVD-08-39	
				40.61			072-AP.INVD-08-39	
				59.5			072-AP.INVD-08-39	
				52.3			072-AP.INVD-09-37	
				41.52			072-AP.INVD-09-37	
				200.1			072-AP.INVD-09-38	
				18.75			072-AP.INVD-09-38	
				2,603.35			072-AP.INVD-09-38	
				4,748.95			072-AP.INVD-09-38	
				35.31			072-AP.INVD-09-38	
				42.83			072-AP.INVD-09-39	
				301.78		9/22/2006	072-MOVE.A-09-04	
						9/22/2006	072-MOVE.A-09-04	
				18.31			072-AP.INVD-09-40	
				37.93			072-AP.INVD-09-40	
				986		10/4/2006	072-SE80.A-09-01	
				250		10/4/2006	072-SE80.A-09-01	
				946		10/4/2006	072-SE80.A-09-01	
				540		10/4/2006	072-SE80.A-09-01	
				798		10/4/2006	072-SE80.A-09-01	
				261		10/4/2006	072-SE80.A-09-01	
				293.19		10/4/2006	072-SE05.6A-09-20	
				293.19			072-AP.INVD-10-40	
				487.2			072-AP.INVD-10-40	
				2,705.11			072-AP.INVD-10-40	
				37.27			072-AP.INVD-10-40	
				40.54			072-AP.INVD-10-40	
				20.27			072-AP.INVD-10-41	
						293.19	072-REVERSE.JE-10-59	
				1,407.08			072-AP.INVD-10-43	
				31.24			072-AP.INVD-10-44	
				20,124.60		583.99	BEG	22,469.47
							NET	19,540.61
							END	42,010.08
72	672	1863018	--RATE CASE EXPENSE--8--					
	SUB	OTAL FO	R ACCO 1863018		0		BEG	72
							NET	0
							END	72
72	672	1863019	--RATE CASE EXPENSE--9--					
	SUB	OTAL FO	R ACCO 1863019		0		BEG	0
							NET	0
							END	0
72	672	1863062	--RATE CASE EXP AMORT--2--					
	SUB	OTAL FO	R ACCO 1863062			1,579.00	7/24/2006	072-SE04.13-07-11

72	672	1863062 SE4.DEF.R.C.		1,579.00	9/1/2006 072-SE04.13-08-12	
72	672	1863062 SE4.DEF.R.C.		1,579.00	9/29/2006 072-SE04.13-09-12	
72	672	1863062 SE4.DEF.R.C.		1,579.00	10/27/2006 072-SE04.13-10-12	
	SUB	OTAL FO RACCO 1863062	0	6,316.00	BEG	-55,190.13
					NET	6,316.00
					END	-61,506.13