

ORIGINAL

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

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

November 22, 2006

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

RE: Docket No.: 060255-SU; Tierra Verde Utilities, Inc.'s Application for Rate Increase
in Pinellas County, Florida
Our File No.: 30057.111

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the supplemental response of
Tierra Verde Utilities, Inc., (*Utility*) to Staff's first data request dated October 12, 2006:

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

CMP _____
COM _____
CTR _____
ECR CD FORWARDED
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____

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

RESPONSE: Please refer to composite Exhibit 9, which includes a CD.

(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 9, which includes a CD.

(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.

DOCUMENT NUMBER-DATE
10785 NOV 27 06
FPSC-COMMISSION CLERK

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

RESPONSE: Please refer to composite Exhibit 9, which includes a CD.

- (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.

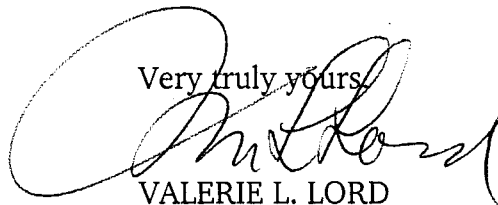
RESPONSE: Please refer to composite Exhibit 9, which includes a CD.

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

RESPONSE: Please refer to composite Exhibit 9, which includes a CD.

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

Very truly yours,



VALERIE L. LORD

For the Firm

VLL/tlc
Enclosures

cc: Martha Brown, Esquire, Office of General Counsel (w/o enclosures)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures)
Ms. Cheryl Bulecza-Banks, Div. of Economic Regulation (w/o enclosures)
Ms. Shannon Hudson, Division of Economic Regulation (w/o enclosures)
Ms. Mahnaz Massoudi, Div. of Economic Regulation (w/o enclosures)
Stephen Reilly, Esquire, Office of Public Counsel (w/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)
Ms. Deborah Swain (w/o enclosures)
Mr. Frank Seidman (w/o enclosures)

TIERRA VERDE 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	\$225.00	\$0.00	\$225.00
October '05	11/28/05	\$375.00	\$0.00	\$375.00
November '05	12/21/05	\$300.00	\$19.35	\$319.35
December '06	01/24/06	\$1,622.50	\$20.50	\$1,643.00
January '06	02/20/06	\$385.00	\$0.00	\$385.00
February '06	03/22/06	\$412.50	\$44.00	\$456.50
March '06	04/20/06	\$1,430.00	\$164.37	\$1,594.37
April '06	05/17/06	\$605.00	\$2,133.08*	\$2,738.08
May '06	06/21/06	\$2,557.50	\$921.24	\$3,478.74
June '06	07/19/06	\$467.50**	\$61.74	\$529.24**
July '06	08/18/06	\$1,677.50**	\$696.07	\$2,373.57**
August '06	09/20/06	\$2,035.00	\$17.32	\$2,052.32
September '06	10/18/06	\$1,925.00	\$445.07	\$2,370.07
October '06	11/20/06	\$2,090.00	\$345.54	\$2,435.54
Total		\$16,107.50	\$4,868.28	\$20,975.78

TOTAL ACTUAL BILLINGS THROUGH 11/20/06

\$20,975.78

* Includes filing fee of \$2,000.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

Fees	Disbursements	Total
\$1,000.00	\$250.00	\$1,250.00***
*** Estimated		

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

Description	Fees	Disbursements	Total
Respond to Staff's data requests; telephone conferences with Mr. 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	\$16,107.50
Actual Disbursements	\$4,868.28
Unbilled Fees	\$1,000.00
Unbilled Disbursements	\$250.00
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$69,475.78

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 677-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
ATTN: EXECUTIVE ASSISTANT
2838 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 34074
NOVEMBER 20, 2006
FILE # 30057-0111

PAGE 1

MATTER UTILITY VERDE UTILITIES INC/PATE CASE

10/02/06	LETTER TO MR. LUBERTOZZI RE: TARIFF SHEETS.	0.20
10/03/06	LETTER TO MR. RENDELL RE: RETENTION BONUSSES; LETTER TO MR. LUBERTOZZI RE: TARIFF SHEETS; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING CUSTOMER NOTICES; COMMUNICATIONS WITH MR. RENDELL RE: SAME.	0.50
10/05/06	COMMUNICATIONS WITH MR. DRYJANSKI RE: INTERIM TARIFF SHEETS.	0.10
10/06/06	LETTER TO PDL RE: AFFIDAVIT OF MAILING; NOTICE OF FILING; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. RENDELL RE: SAME.	0.40
10/09/06	REVIEW RESPONSES TO DEFICIENCIES AND DATA REQUESTS; PREPARE REPORT TO MR. LUBERTOZZI RE: SAME; REVIEW AUDIT; COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. RENDELL RE: SAME.	0.80
10/10/06	COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. RENDELL RE: CHANGE IN AGENDA DATES.	0.10
10/13/06	PREPARE REVISED CASE SCHEDULE; PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS.	1.20
10/16/06	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: SAME AND DUE DATE FOR RESPONSES TO STAFF AUDIT.	1.60
10/20/06	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MS. TAPP RE: SAME.	0.80
10/24/06	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: DUE DATE FOR DATA REQUESTS, RESPONSES TO AUDIT.	0.20

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(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783636

UTILITIES, IN-

INVOICE # 34094
NOVEMBER 20, 2006
FILE # 00057-0111

PAGE 2

10/25/06	TELEPHONE CONFERENCE WITH MS. WEEKS RE: RESPONSES TO AUDIT; LETTER TO PSC CLERK RE: SAME.	1.00	
10/31/06	TELEPHONE CONFERENCE WITH MS. BANKS AND OTHER MEMBERS OF STAFF RE: ADJUSTMENTS TO CONSUMPTION REPORTS.	9.90	
		7.60	2,090.00
	FEDERAL EXPRESS	10.89	
	TRAVEL EXPENSE	134.40	
	TELECOPIER	24.00	
	PHOTOCOPIES	158.25	
	TOTAL COSTS ADVANCED		345.54
	TOTAL STATEMENT		\$2,435.54

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 11/22/06
 Docket No. 060255-SU; Tierra Verde 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	32.18	5.15	2.50	4.50		44.33
Billing Rate: \$125/hr	Amount	\$4,022.92	\$643.75	\$312.50	\$562.50	\$241.47	\$5,783.14

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	15.00		29.00
Billing Rate: \$125/hr	Amount	\$1,250.00	\$500.00	\$1,875.00	\$25.00	\$3,650.00
Cumulative Total, Billed and Remaining						\$9,433.14

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

Management & Regulatory Consultants, Inc.

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

08/22/06
 20025.10

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

PREVIOUS BALANCE \$ 7785.17

<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) - REPONSE TO STAFF DATA REQUEST.	1.00	125.00
07/10/06	FS CONSULTING - PREPARE COMMENTS FOR WTP RULE WORKSHOP.	3.00	375.00
07/17/06	FS CONSULTING - SANDALHAVEN - RESPONSE TO STAFF DATA REQUEST.	1.00	125.00
07/24/06	FS CONSULTING - ATTEND WTP RULE WORKSHOP; PREPARE SUMMARY MEMO. FOR CURRENT SERVICES RENDERED	3.00	375.00
		<u>14.00</u>	<u>\$ 1750.00</u>

EXPENSES

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

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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

P.O. Box 13427
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 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

09/19/06
 20025.10

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

PREVIOUS BALANCE \$ 1750.00

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

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

12/01/06 INVOICE - CASE # 20025.10

(cont.)

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

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

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

FOR CURRENT SERVICES RENDERED 75.75 \$ 9468.75

EXPENSES

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

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

Item 9(e)

Name	Vendor Name	Charges Incurred	Est. Total Charges	Est. Remaining Expense	Type of Services
1 Water Service Corp.	Water Service Corp.	-	1,880.00	1,880.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	345.45	254.00	0.00	Customer Notices, Stock
3 Water Service Corp.	Water Service Corp.	-	1,200.00	1,200.00	Travel, Airfare
4 Water Service Corp.	Water Service Corp.	-	1,600.00	1,600.00	Travel/Hotel/Accomidation
5 Water Service Corp.	Water Service Corp.	-	400.00	400.00	Travel/Rental Car
6 Water Service Corp.	Water Service Corp.	840.03	12,000.00	11,159.97	FedEx, copies & Other Misc.
7 Various Office Temps	Office Team	3,218.46	20,000.00	16,781.54	Assist with Data and Audit Requests
		<u>4,403.94</u>	<u>37,334.00</u>	<u>33,021.51</u>	

Item 9(d)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Deborah Swain	Milian Swain & Associates	160	6.00	960.00	Assist with Data Requests, audit facilitation
2 Cynthia Yapp	Milian Swain & Associates	130	10.00	1,300.00	Assist with Data Requests, audit facilitation
2 Maria Bravo	Milian Swain & Associates	130	1.00	130.00	Assist with Data Requests, audit facilitation
3 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	181.82		* Legal Fees
4 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	40.00		* U & U Data Requests
4	Public Service Commission			3,500.00	Filing Fee
5 Lubertozi, Steve	Water Service Corp.	89	53.00	6,942.00	Assist with Data Requests, audit facilitation
6 Roth, Holly	Water Service Corp.	72	0.00	-	Assist with Data Requests, audit facilitation
7 Thomas, Bill	Water Service Corp.	38	0.00	-	Assist with Data Requests, audit facilitation
8 Dihel, Steve	Water Service Corp.	31	0.00	-	Assist with Data Requests, audit facilitation
9 Sundario, Lena	Water Service Corp.	43	86.00	5,844.13	Assist with Data Requests, audit facilitation
10 Weeks, Kirsten	Water Service Corp.	45	33.00	3,375.00	Assist with Data Requests, audit facilitation
11 Neyzelman, Dimitry	Water Service Corp.	43	69.00	2,967.00	Assist with Data Requests, audit facilitation
12 Povich, Erin	Water Service Corp.	29	43.55	1,262.95	Assist with Data Requests, audit facilitation
13 Menotti, Michelle	Water Service Corp.	34	0.50	17.00	Assist with Data Requests, audit facilitation
14 Yap, Lowell	Water Service Corp.	25	91.00	2,275.00	Assist with Data Requests, audit facilitation
15 Barrett, Jason	Water Service Corp.	29	100.00	2,900.00	Assist with Data Requests, audit facilitation
16 Dryjanski, Michael	Water Service Corp.	57	37.00	2,109.00	Assist with Data Requests, audit facilitation
			<u>479.82</u>	<u>33,582.08</u>	

* Provided in separate schedule

Item 9(a)

	Name	Company	W/E Date	Hrs. Worked	Amt Billed	Hrly Rate	Duties	Invoice Number
1	Swain, Deborah	Milian Swain & Associates	10/28/2005	1.0	160.00	160.00	MFR preparation	99941
2	Yapp, Cynthia	Milian Swain & Associates	10/28/2005	8.5	1,105.00	130.00	MFR preparation	99941
3	Swain, Deborah	Milian Swain & Associates	11/25/2005	1.5	240.00	160.00	MFR preparation	2407
4	Yapp, Cynthia	Milian Swain & Associates	11/25/2005	62.5	8,125.00	130.00	MFR preparation	2407
5		Milian Swain & Associates	11/25/2005		2.40		Production Costs	2407
6	Bravo, Maria	Milian Swain & Associates	12/30/2005	0.5	65.00	130.00	MFR preparation	6653
7	Swain, Deborah	Milian Swain & Associates	12/30/2005	1.5	240.00	160.00	MFR preparation	6653
8	Yapp, Cynthia	Milian Swain & Associates	12/30/2005	61.0	7,930.00	130.00	MFR preparation	6653
9	Yapp, Cynthia	Milian Swain & Associates	1/27/2006	0.5	65.00	130.00	MFR preparation	8456
10		Milian Swain & Associates	1/27/2006		3.60		Production Costs	8456
11	Yapp, Cynthia	Milian Swain & Associates	2/24/2006	13.0	1,690.00	130.00	MFR preparation	10960
12	Portu, Bernardo	Accountemps	3/3/2006	3.1	72.00	23.40	MFR preparation	10958
13	Sayles, Sharnell S.	Office Team	3/3/2006	2.5	41.85	17.00	Office Assistance	11227
14	Havro, Chou-Lian	JacksonWabash	3/5/2006	38.0	1,232.72	32.44	MFR preparation	10963
15	Portu, Bernardo	Accountemps	3/10/2006	3.1	72.00	23.40	MFR preparation	11779
16	Santiago, Carmen M.	Office Team	3/10/2006	1.7	29.42	17.00	Data compilation	11407
17	Sayles, Sharnell S.	Office Team	3/10/2006	2.1	35.30	17.00	Office Assistance	11778
18	Havro, Chou-Lian	JacksonWabash	3/12/2006	2.7	87.33	32.44	MFR preparation	11780
19	MacKinney, David J.	JacksonWabash	3/12/2006	2.7	86.71	32.44	MFR preparation	11780
20	Portu, Bernardo	Accountemps	3/17/2006	3.1	72.00	23.40	MFR preparation	13169
21	Havro, Chou-Lian	JacksonWabash	3/19/2006	2.5	82.34	32.44	MFR preparation	13112
22	MacKinney, David J.	JacksonWabash	3/19/2006	2.5	79.86	32.44	MFR preparation	13112
23	Portu, Bernardo	Accountemps	3/24/2006	2.5	58.50	23.40	MFR preparation	13168
24	Havro, Chou-Lian	JacksonWabash	3/24/2006	3.0	97.32	32.44	MFR preparation	13112
25	MacKinney, David J.	JacksonWabash	3/26/2006	3.1	99.81	32.44	MFR preparation	13112
26	Swain, Deborah	Milian Swain & Associates	3/31/2006	0.5	80.00	160.00	MFR preparation	13436
27	Yapp, Cynthia	Milian Swain & Associates	3/31/2006	2.3	292.50	130.00	MFR preparation	13436
28	MacKinney, David J.	JacksonWabash	4/2/2006	3.1	100.76	32.44	MFR preparation	13326
29	MacKinney, David J.	JacksonWabash	4/9/2006	3.0	96.07	32.44	MFR preparation	14269
30	MacKinney, David J.	JacksonWabash	4/16/2006	2.8	90.45	32.44	MFR preparation	15449
31	MacKinney, David J.	JacksonWabash	4/23/2006	2.6	82.98	32.44	MFR preparation	15449
32	Bravo, Maria	Milian Swain & Associates	4/28/2006	2.5	325.00	130.00	MFR preparation	17034
33	Swain, Deborah	Milian Swain & Associates	4/28/2006	0.5	80.00	160.00	MFR preparation	17034
34	Yapp, Cynthia	Milian Swain & Associates	4/28/2006	38.3	4,972.50	130.00	MFR preparation	17034
35	MacKinney, David J.	JacksonWabash	5/3/2006	1.8	58.01	32.44	MFR preparation	17570
36	Rojas Rodriguez, Felix A	Office Team	5/5/2006	0.5	8.50	17.00	Office Assistance	16688
37	Bravo, Maria	Milian Swain & Associates	5/26/2006	4.5	585.00	130.00	MFR preparation	19775
38	Swain, Deborah	Milian Swain & Associates	5/26/2006	2.3	360.00	160.00	MFR preparation	19775
39	Yapp, Cynthia	Milian Swain & Associates	5/26/2006	27.3	3,542.50	130.00	MFR preparation	19775
40	Swain, Deborah	Milian Swain & Associates	6/30/2006	2.5	400.00	160.00	MFR preparation	21523
41	Yapp, Cynthia	Milian Swain & Associates	6/30/2006	18.0	2,340.00	130.00	MFR preparation	21523
42	Swain, Deborah	Milian Swain & Associates	7/28/2006	1.0	160.00	160.00	MFR preparation	27785
43	Yapp, Cynthia	Milian Swain & Associates	7/28/2006	2.8	357.50	130.00	MFR preparation	27785
44	Monsour, Jason	Office Team	7/28/2006	2.4	40.00	17.00	Office Assistance	23872
45	Premovic, Dana	Office Team	7/28/2006	3.0	51.77	17.00	Office Assistance	23872
46	Choi, Sunjoo	Office Team	8/11/2006	1.8	30.73	17.00	Office Assistance	25329
47	Merkson, Jericho	Office Team	8/11/2006	0.4	6.53	17.00	Office Assistance	25329
48	Premovic, Dana	Office Team	8/11/2006	2.7	45.11	17.00	Office Assistance	25329
49	Craig, Janna	Office Team	8/18/2006	3.5	59.50	17.00	Office Assistance	26425
50	Jackson, Rachael	Office Team	8/18/2006	2.4	40.61	17.00	Office Assistance	26425
51	Premovic, Dana	Office Team	8/18/2006	2.0	34.00	17.00	Office Assistance	26425
52	Yapp, Cynthia	Milian Swain & Associates	8/25/2006	0.5	65.00	130.00	MFR preparation	27796
53	Craig, Janna	Office Team	8/25/2006	2.4	41.52	17.00	Office Assistance	26776
54	Jackson, Rachael	Office Team	8/25/2006	3.1	52.30	17.00	Office Assistance	26776
55	Craig, Janna	Office Team	9/1/2006	2.5	42.83	17.00	Office Assistance	28062
56	Jackson, Rachael	Office Team	9/1/2006	2.1	35.31	17.00	Office Assistance	27136
57	Jackson, Rachael	Office Team	9/8/2006	1.1	18.31	17.00	Office Assistance	28616
58	Jackson, Rachael	Office Team	9/15/2006	2.2	37.93	17.00	Office Assistance	28639
59	Cacciatore, Anthony	Office Team	9/22/2006	2.4	40.54	17.00	Office Assistance	29288
60	Morris, Deon	Office Team	9/22/2006	2.2	37.27	17.00	Office Assistance	29288
61	Morris, Deon	Office Team	9/29/2006	1.2	20.27	17.00	Office Assistance	30485