

ORIGINAL

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REPLY TO CENTRAL FLORIDA OFFICE

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

November 22, 2006

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

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

RE: Docket No. 060260-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in
Highlands County, Florida
Our File Nos.: 30057.120

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the supplemental response of
Lake Placid Utilities, Inc. to Staff's request for information dated August 30, 2006.

4. The following items relate to the utility's requested rate case expense.
- CMP _____
 - COM _____ (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.
 - CTR _____
 - ECR CD FORWARDED
 - GCL _____
 - OPC RESPONSE: Please refer to Composite Exhibit 4.
 - RCA _____
 - SCR _____ (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
10786 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 4.

- (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 4.

- (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.

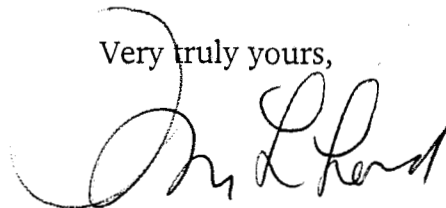
RESPONSE: Please refer to Composite Exhibit 4.

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

RESPONSE: Please refer to Composite Exhibit 4.

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

Very truly yours,



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)
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation (w/o enclosures)
Ms. Tiffany Joyce, Division of Economic Regulation (w/o enclosures)
Mr. Stanley Rieger, Division of Economic Regulation (w/o enclosures)
Ms. Frances Lingo, Division of Economic Regulation (w/o enclosures)
Ms. Sonica Bruce, Division of Economic Regulation (w/o enclosures)
Mr. Steven M. Lubertozi (w/enclosures)
Mr. John Hoy (w/o enclosures)
Mr. Patrick C. Flynn (w/o enclosures)
Mr. Frank Seidman (w/o enclosures)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\LAKE PLACID\(.120) 2005 RATE CASE\PSC Clerk 13 (Update Rate Case Expense).ltr.wpd

LAKE PLACID UTILITES, 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	\$150.00	\$0.00	\$150.00
October '05	11/28/05	\$100.00	\$0.00	\$100.00
March '06	04/20/06	\$907.50	\$124.37	\$1,031.87
April '06	05/17/06	\$330.00	\$2,176.76*	\$2,506.76
May '06	06/21/06	\$2,172.50	\$1,233.93	\$3,406.43
June '06	07/19/06	\$302.50**	\$33.60	\$336.10**
July '06	08/18/06	\$1,980.00**	\$171.70	\$2,151.70**
August '06	09/20/06	\$1,402.50**	\$37.57	\$1,440.07**
September '06	10/18/06	\$2,200.00	\$400.06	\$2,600.06
October '06	11/20/06	\$2,337.50	\$361.13	\$2,698.63
Total		\$11,882.50	\$4,538.32	\$16,421.62
TOTAL ACTUAL BILLINGS THROUGH 11/20/06				\$16,421.62

* Includes filing fee of \$2,000.00

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

TOTAL UNBILLED FEES AND DISBURSEMENTS

<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
\$1,000.00	\$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. Lubertozzi and rate case consultants re same; prepare responses to OPC discovery; review staff recommendation and conferences with client and rate case consultants re same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft revised Tariffs and miscellaneous post PAA matters			
Total estimate to complete: 150 hours	\$41,250.00	\$6,000.00	\$47,250.00

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$11,882.50
Actual Disbursements	\$4,538.32
Unbilled Fees	\$1,000.00
Unbilled Disbursements	\$250.00
Estimated Fees	\$41,250.00
Estimated Disbursements	\$6,000.00
TOTAL	\$64,920.82

LAW OFFICES

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TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6566

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

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

INVOICE # 44101
NOVEMBER 20, 2006
FILE # 10087-0100

PAGE 1

MATTER

LAKE PLACID - 2006 RATE CASE

10/02/06	PREPARE RESPONSES TO STAFF'S FIRST AND FOURTH DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MS. WEEKS AND MR. FLYNN RE: SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. FLYNN, MR. NEYZELMAN AND MS. WEEKS RE: SAME; TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. LUBERTOZZI RE: DATA REQUESTS, RESCHEDULING CUSTOMER MEETING.	2.50
10/02/06	LETTER TO MR. RENDELL RE: RETENTION BONUSES; TELEPHONE CONFERENCE WITH MR. RENDELL RE: REVISED CUSTOMER MEETING DATE; PREPARE INITIAL NOTICE; CUSTOMER MEETING NOTICE; COMMUNICATIONS WITH MR. RENDELL RE: SAME; TELEPHONE CONFERENCE WITH MR. DRYJANSKI RE: MAILING NOTICES; COMMUNICATIONS WITH MR. RENDELL RE: SAME.	0.00
10/03/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: REVISED CUSTOMER MEETING DATE; PREPARE INITIAL NOTICE; CUSTOMER MEETING NOTICE; COMMUNICATIONS WITH MR. RENDELL AND MR. DRYJANSKI RE: SAME; COMMUNICATIONS WITH ATTORNEY FLEMING RE: ADDITIONAL ENGINEERING INFORMATION; TELEPHONE CONFERENCE WITH MR. HOY RE: SAME.	1.00
10/03/06	LETTER TO P&G RE: CONSUMPTIVE USE PERMIT; COMMUNICATIONS WITH MR. FLYNN RE: SAME.	0.00
10/04/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. DRYJANSKI RE: COMBINED NOTICE; PREPARE SAME; COMMUNICATIONS WITH MS. JOYCE AND MR. DRYJANSKI RE: SAME.	0.30
10/04/06	REVIEW RESPONSES TO STAFF'S DEFICIENCIES AND DATA REQUESTS; PREPARE REPORT FOR MR. LUBERTOZZI RE: SAME. PREPARE WAIVER.	0.00
10/05/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. DRYJANSKI RE: COMBINED NOTICE; PREPARE SAME; COMMUNICATIONS WITH MS. JOYCE AND MR. DRYJANSKI RE: SAME.	0.30
10/06/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. DRYJANSKI RE: COMBINED NOTICE; PREPARE SAME; COMMUNICATIONS WITH MS. JOYCE AND MR. DRYJANSKI RE: SAME.	0.40
10/09/06	REVIEW RESPONSES TO STAFF'S DEFICIENCIES AND DATA REQUESTS; PREPARE REPORT FOR MR. LUBERTOZZI RE: SAME. PREPARE WAIVER.	0.70

11 7337.50
NOV-22-2006 14:27

LAW OFFICES

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P. O. BOX 1557
TALLAHASSEE, FLORIDA 32302-1557

(850) 577-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC.

INVOICE # 34101
NOVEMBER 20, 2006
FILE # 30057-0120

PAGE 1

10/10/06	OF STATUTORY TIMELINES. COMMUNICATIONS WITH MR. LUBERTOZZI AND MR. PENDELL RE: CHANGE IN AGENDA DATES; COMMUNICATIONS WITH MR. DRYJANSKI RE: MAILING CUSTOMER NOTICES.	0.20	
10/13/06	PREPARE REVISED CASE SCHEDULE; COMMUNICATIONS WITH MR. DRYJANSKI RE: AFFIDAVIT OF MAILING CUSTOMER NOTICES; PREPARE NOTICE OF FILING; LETTER TO PSC CLERK RE: SAME.	0.50	
10/16/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: DUE DATES FOR DATA REQUESTS THREE AND FOUR.	0.10	
10/18/06	PREPARE RESPONSES TO STAFF'S THIRD DATA REQUEST; COMMUNICATIONS WITH MS. WEEKS RE: SAME.	1.00	
10/19/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: STAFF AUDIT.	0.30	
10/24/06	COMMUNICATIONS WITH MR. LUBERTOZZI, ET AL. RE: RESPONSES TO AUDIT.	0.10	
10/30/06	TELEPHONE CONFERENCE WITH MR. PENDELL AND MR. LUBERTOZZI RE: 6-12 SCHEDULES AND MEETING TO DISCUSS SAME; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. WEEKS RE: SAME.	0.30	
10/31/06	TELEPHONE CONFERENCE WITH MS. BANKS AND OTHER MEMBERS OF STAFF RE: ADJUSTMENTS TO CONSUMPTION REPORTS.	0.30	
		3.50	1,937.50
	LONG DISTANCE CALLS	1.50	
	FEDERAL EXPRESS	79.13	
	PHOTOCOPIES	380.00	
	TOTAL COSTS ADVANCED		361.13
	TOTAL STATEMENT		\$2,698.63

Continued
P. 17

LAW OFFICES

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 04101
NOVEMBER 20, 2006
FILE # 30087-0120

PAGE 3

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WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. JOY ROSEN
2335 SANDERS RD
NORTHBROOK, IL 60062INVOICE # 93904
OCTOBER 18, 2006
FILE # 30057-0120

PAGE 1

MATTER LAKE PLACID - 2005 RATE CASE

09/01/06	COMMUNICATIONS WITH MS. JOYCE RE: COMBINED NOTICE; TELEPHONE CONFERENCE MR. FLETCHER RE: JUSTIFICATION FOR REVISED MISCELLANEOUS SERVICE CHARGE; PREPARE ANALYSIS AND MEMORANDUM TO MR. LUBERTOZZI RE SAME.	0.60
09/05/06	PREPARE SYNOPSIS AND COMBINED NOTICE; COMMUNICATIONS WITH MR. RENDELL RE: HURRICAN LANGUAGE INSERT; LETTER TO MR. LUBERTOZZI RE: STAFF'S FIRST DATA REQUESTS; PREPARE RESPONSES.	1.70
09/06/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. RENDELL AND MR. FLETCHER RE: SYNOPSIS AND COMBINED NOTICE; 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; TELEPHONE CONFERENCE WITH MS. WEEKS RE: REVISED RATES PER REVISED MFR'S; COMMUNICATIONS WITH MS. JOYCE RE: SAME; TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. LUBERTOZZI RE: EXTENSION OF TIME	0.70
09/07/06	FOR STAFF TO REVIEW APPLICATION.	0.00
09/11/06	PREPARE SYNOPSIS AND COMBINED NOTICE; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. JOYCE RE: SAME.	0.30
09/12/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. JOYCE RE: COMBINED NOTICE AND SYNOPSIS; PREPARE SAME; COMMUNICATIONS WITH MR. DRYJANSKI RE: COMBINED NOTICE.	0.50
09/12/06	TELEPHONE CONFERENCE WITH MS. WEEKS RE:	0.70

LAW OFFICES

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TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 33904
OCTOBER 18, 2006
FILE # 30057-0120

PAGE 2

	STAFF'S FIRST DATA REQUEST; TELEPHONE CONFERENCE WITH MR. SMALL, MR. NEYZELMAN RE: SAME.		
09/14/06	PREPARE RESPONSES TO STAFF'S SECOND DATA REQUEST; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME.	0.30	
09/19/06	PREPARE AFFIDAVIT OF MAILING - COMBINED NOTICE; COMMUNICATIONS WITH MR. DRYJANSKI RE: SAME.	0.30	
09/20/06	TELEPHONE CONFERENCE WITH MR. RENDELL RE: REVISED AGENDA DATES.	0.10	
09/22/06	REVIEW STAFF'S THIRD DATA REQUEST; FAX SAME TO MR. LUBERTOZZI AND MR. FLYNN.	0.20	
09/25/06	PREPARE RESPONSES TO STAFF'S THIRD AND FOURTH DATA REQUESTS.	0.50	
09/26/06	COMMUNICATIONS WITH MR. LUBERTOZZI RE: STAFF'S SECOND DATA REQUESTS.	0.10	
09/28/06	TELEPHONE CONFERENCE WITH MR. NEYZELMAN RE: RESPONSES TO STAFF'S THIRD DATA REQUESTS; COMMUNICATIONS WITH MR. NEYZELMAN RE: SAME.	0.20	
09/29/06	CORRESPONDENCE WITH MR. DRYJANSKI RE: MAILING NOTICES; PREPARE RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. NEYZELMAN AND MR. FLYNN RE: SAME.	1.00	
		8.00	2,200.00
	LONG DISTANCE CALLS	0.50	
	FEDERAL EXPRESS	2.56	
	TELECOPIER	14.00	
	PHOTOCOPIES	383.00	
	TOTAL COSTS ADVANCED		400.06
	TOTAL STATEMENT		\$2,600.06

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 11/22/06
 Docket No. 060260-WS; Lake Placid 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	0.35	0.00	6.00		22.20
Billing Rate: \$125/hr	Amount	\$1,981.25	\$43.75	\$0.00	\$750.00	\$19.40	\$2,794.40

PROJECTED REMAINING EXPENSE THROUGH PAA

		Assist w/ & Respond to Data Req. & New Info.	Prepare for and Attend Agenda	Respond to OPC Discovery	Exp. (est.)	Totals
Frank Seidman	Hours	10.00	4.00	10.00		24.00
Billing Rate: \$125/hr	Amount	\$1,250.00	\$500.00	\$1,250.00	\$25.00	\$3,025.00
Cumulative Total, Billed and Remaining						\$5,819.40

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
		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) 877-0673
 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

09/19/06
 20025.10

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

PREVIOUS BALANCE \$ 1750.00

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

EXPENSES

PAYMENTS AND CREDITS	
08/19/06 PAYMENT, as of	- 0.00

BALANCE DUE	\$ 4250.00

8/22/06 INVOICE - CASE # 20025.10

(cont.)

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

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

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 (4a)

	<u>Name</u>	<u>Company</u>	<u>W/E Date</u>	<u>Hrs. Worked</u>	<u>Amt Billed</u>	<u>Hrly Rate</u>	<u>Duties</u>	<u>Invoice Number</u>
1	Portu, Bernardo	Accountemps	3/3/2006	3.08	72.00	23.40	MFR preparation	10958
2	Sayles, Sharnell S.	Office Team	3/3/2006	2.46	41.84	17.00	Office Assistance	11227
3	MacKinney, David J.	JacksonWabash	3/5/2006	0.77	24.91	32.44	MFR preparation	11224
4	Portu, Bernardo	Accountemps	3/10/2006	3.08	72.00	23.40	MFR preparation	11779
5	Santiago, Carmen M.	Office Team	3/10/2006	1.73	29.43	17.00	Data compilation	11407
6	Sayles, Sharnell S.	Office Team	3/10/2006	2.08	35.31	17.00	Office Assistance	11778
7	Havro, Chou-Lian	JacksonWabash	3/12/2006	2.69	87.34	32.44	MFR preparation	11780
8	MacKinney, David J.	JacksonWabash	3/12/2006	2.67	86.72	32.44	MFR preparation	11780
9	Portu, Bernardo	Accountemps	3/17/2006	3.08	72.00	23.40	MFR preparation	13169
10	Havro, Chou-Lian	JacksonWabash	3/19/2006	2.54	82.35	32.44	MFR preparation	13112
11	MacKinney, David J.	JacksonWabash	3/19/2006	2.46	79.85	32.44	MFR preparation	13112
12	Portu, Bernardo	Accountemps	3/24/2006	2.50	58.50	23.40	MFR preparation	13168
13	Havro, Chou-Lian	JacksonWabash	3/24/2006	3.00	97.32	32.44	MFR preparation	13112
14	MacKinney, David J.	JacksonWabash	3/26/2006	3.08	99.82	32.44	MFR preparation	13112
15	MacKinney, David J.	JacksonWabash	4/2/2006	3.11	100.75	32.44	MFR preparation	13326
16	Unke, Tom	Virchow Krause	4/7/2006	7.75	2,131.25	275.00	MFR preparation	14504
17	Johnson, Michael	Virchow Krause	4/7/2006	35.63	5,878.31	165.00	MFR preparation	14504
18	Steiner, Megan	Virchow Krause	4/7/2006	3.44	498.44	145.00	MFR preparation	14504
19	MacKinney, David J.	JacksonWabash	4/9/2006	2.96	96.07	32.44	MFR preparation	14269
20	MacKinney, David J.	JacksonWabash	4/16/2006	2.79	90.46	32.44	MFR preparation	15449
21	MacKinney, David J.	JacksonWabash	4/23/2006	2.56	82.97	32.44	MFR preparation	15449
22	MacKinney, David J.	JacksonWabash	5/3/2006	1.79	58.02	32.44	MFR preparation	17570
23	Copley, Wendy	Office Team	5/5/2006	6.67	153.00	22.95	Office Assistance	17544
24	Rojas Rodriguez, Felix A	Office Team	5/5/2006	1.00	17.00	17.00	Office Assistance	16688
25	Unke, Tom	Virchow Krause	5/11/2006	0.75	206.25	275.00	MFR preparation	18125
26	Johnson, Michael	Virchow Krause	5/11/2006	57.25	9,446.25	165.00	MFR preparation	18125
27	Steiner, Megan	Virchow Krause	5/11/2006	3.56	516.56	145.00	MFR preparation	18125
28	Unke, Tom	Virchow Krause	7/27/2006	2.47	678.81	275.00	MFR preparation	25848
29	Johnson, Michael	Virchow Krause	7/27/2006	9.85	1,625.92	165.00	MFR preparation	25848
30	Steiner, Megan	Virchow Krause	7/27/2006	0.32	46.34	145.00	MFR preparation	25848
31	Monsour, Jason	Office Team	7/28/2006	2.35	40.00	17.00	Office Assistance	23872
32	Premovic, Dana	Office Team	7/28/2006	3.05	51.77	17.00	Office Assistance	23872
33	Choi, Sunjoo	Office Team	8/11/2006	1.81	30.73	17.00	Office Assistance	25329
34	Merkson, Jericho	Office Team	8/11/2006	0.38	6.53	17.00	Office Assistance	25329
35	Premovic, Dana	Office Team	8/11/2006	2.65	45.11	17.00	Office Assistance	25329
36	Craig, Janna	Office Team	8/18/2006	3.50	59.50	17.00	Office Assistance	26425
37	Jackson, Rachael	Office Team	8/18/2006	2.39	40.61	17.00	Office Assistance	26425
38	Premovic, Dana	Office Team	8/18/2006	2.00	34.00	17.00	Office Assistance	26425
39	Craig, Janna	Office Team	8/25/2006	2.44	41.52	17.00	Office Assistance	26776
40	Jackson, Rachael	Office Team	8/25/2006	3.08	52.30	17.00	Office Assistance	26776
41	Craig, Janna	Office Team	9/1/2006	2.52	42.83	17.00	Office Assistance	28062
42	Jackson, Rachael	Office Team	9/1/2006	2.08	35.31	17.00	Office Assistance	27136
43	Jackson, Rachael	Office Team	9/8/2006	1.08	18.31	17.00	Office Assistance	28616
44	Jackson, Rachael	Office Team	9/15/2006	2.23	37.93	17.00	Office Assistance	28639
45	Cacciatore, Anthony	Office Team	9/22/2006	2.38	40.54	17.00	Office Assistance	29288
46	Morris, Deon	Office Team	9/22/2006	2.19	37.27	17.00	Office Assistance	29288
47	Morris, Deon	Office Team	9/29/2006	1.19	20.27	17.00	Office Assistance	30485
48	Unke, Tom	Virchow Krause	9/30/2006	2.92	802.09	275.00	MFR preparation	31593
49	Johnson, Michael	Virchow Krause	9/30/2006	3.67	605.00	165.00	MFR preparation	31593

Item 4(d)

Name	Vendor Name	Hrly Rate	Hours Remaining	Est. Remaining Expense	Type of Services
1 Unke, Tom	Virchow Krause	275	-6.00	(1,650.00)	Assist with Data Requests, audit facilitation
2 Johnson, Michael	Virchow Krause	165	-38.40	(6,336.00)	Assist with Data Requests, audit facilitation
3 Steiner, Megan	Virchow Krause	145	24.70	3,581.50	
4 Friedman, Martin	Rose, Sundstrom & Bentley, LLP	275	192.00		* Legal Fees
5 Seidman, Frank	Management & Regulatory Consultants, Inc.	125	40.00		* U & U Data Requests
6 Lubertozi, Steve	Water Service Corp.	89	38.00	7,743.00	Assist with Data Requests, audit facilitation
7 Roth, Holly	Water Service Corp.	72	0.00	-	Assist with Data Requests, audit facilitation
8 Thomas, Bill	Water Service Corp.	38	0.00	-	Assist with Data Requests, audit facilitation
9 Dihel, Steve	Water Service Corp.	31	0.00	-	Assist with Data Requests, audit facilitation
10 Sundario, Lena	Water Service Corp.	43	100.00	5,889.28	Assist with Data Requests, audit facilitation
11 Weeks, Kirsten	Water Service Corp.	45	39.00	2,880.00	Assist with Data Requests, audit facilitation
12 Neyzelman, Dimitry	Water Service Corp.	43	87.50	3,762.50	Assist with Data Requests, audit facilitation
13 Povich, Erin	Water Service Corp.	29	44.98	1,304.42	Assist with Data Requests, audit facilitation
14 Menotti, Michelle	Water Service Corp.	34	12.00	408.00	Assist with Data Requests, audit facilitation
15 Yap, Lowell	Water Service Corp.	25	59.50	1,487.50	Assist with Data Requests, audit facilitation
16 Barrett, Jason	Water Service Corp.	29	78.00	2,262.00	Assist with Data Requests, audit facilitation
17 Dryjanski, Michael	Water Service Corp.	57	32.00	1,824.00	Assist with Data Requests, audit facilitation
			<u>476.80</u>	<u>23,156.20</u>	

* Provided in separate schedule

Item 4(e)

Name	Vendor Name	Charges Incurred	Est. Total Charges	Est. Remaining Expense	Type of Services
1 Water Service Corp.	Water Service Corp.	-	378.00	378.00	Customer Notices, postage
2 Water Service Corp.	Water Service Corp.	87.50	51.00	-36.50	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.	508.94	12,000.00	11,491.06	FedEx, copies & Other Misc.
7 Various Office Temps	Office Team	2,172.19	20,000.00	17,827.81	Assist with Data and Audit Requests
		<u>2,768.63</u>	<u>35,629.00</u>	<u>32,860.37</u>	