

Ruth Nettles

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Friday, June 20, 2008 3:47 PM
To: Filings@psc.state.fl.us
Cc: Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No. 070695-WS; Miles Grant Water and Sewer Company 2007 General Rate Increase Application
Importance: High
Attachments: PSC Clerk 07 (Response to RAI).ltr.06-20-2008(2).pdf

Martin S. Friedman, Esquire

Rose, Sundstrom & Bentley, LLP

(407) 830-6331 Work


MFriedman@RSBattorneys.com

Sanlando Center

2180 W. State Road 434

Suite 2118

Longwood, Florida 32779

- a. 
- b. Docket No. 070695-WS; Miles Grant Water and Sewer Company 2007 General Rate Increase Application – Filing the Utility's responses to the Commission Staff's May 20, 2008, correspondence requesting additional information to complete the application.
- c. Miles Grant Water and Sewer Company.
- d. 66 pages.
- e. Letter to Commission Clerk – 6 pages; Attachments 60 pages.

DOCUMENT NUMBER-DATE

05332 JUN 20 8

FPSC-COMMISSION CLERK

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

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
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JOHN R. JENKINS, P.A.
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REPLY TO CENTRAL FLORIDA OFFICE

June 20, 2008

E-FILING

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
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MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No.: 070695-WS; Miles Grant Water and Sewer Company
2007 General Rate Increase Application
Our File No. 30057.149

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's May 20, 2008, correspondence requesting additional information to complete the application:

Staff needs the following information to complete its review of the application.

1. The following items relate to the pro forma plant additions reflected in adjustment (A)(1) on MFR Schedule A-3.

For each addition, provide the following:

- (a) a statement why each addition is necessary;
- (b) a copy of all invoices and other support documentation if the plant addition has been completed or in process;
- (c) a copy of the signed contract or any bids, if the plant addition has not been completed;
- (d) a status of the engineering and permitting efforts, if the plant addition has not been through the bidding processing; and
- (e) The projected in-service date for each outstanding plant addition.

DOCUMENT NUMBER - DATE

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RESPONSE:

Please see the schedule attached hereto entitled, "Miles Grant Water and Sewer Company, Inc. – Pro Forma Plant."

Because they are too voluminous to submit here, copies of the invoices and all supporting documentation will be submitted under separate cover.

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

RESPONSE:

Please see the maps attached hereto entitled, "Site Plan" and "Improvement Plan and Sections."

3. 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.
 - (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.
 - (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.
 - (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.
 - (e) Please provide an itemized list of all other costs estimate to be incurred through the PAA process.

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
June 20, 2008
Page 3

RESPONSE:

Please see the invoices and estimates attached hereto as Attachments to Item 3.

4. The following items are related to Miscellaneous Service Charges. Please complete the following charts:

RESPONSE:

After discussions with Staff regarding the level of specificity required of this response, the Utility submits the following response: The Utility is requesting miscellaneous service charges of \$21.00 during business hours, and \$42.00 after hours, (which charges are consistent with what this Commission has recently approved for other subsidiaries of Utilities, Inc.), in order to create uniformity in the implementation of such charges. The Public Service Commission, in Docket Nos.: 060255-SU, 060256-SU, 060257-WS, 060254-SU, and 060261-WS, has recently authorized other subsidiaries of Utilities, Inc., to implement the same miscellaneous service charges requested by Miles Grant Water and Sewer Company in this proceeding. In each of those cases the Order acknowledges that the miscellaneous service charges contained in the now repealed Staff Advisory Bulletin #13 are outdated and analyzed more recent Commission determinations. The Commission concluded that miscellaneous service charges of \$21.00 for business hours, and \$42.00 for after business hours were "cost based, reasonable, and consistent with these we have approved for other utilities" (See Order No. PSC-07-0199-PAA-WS). A calculation of those fees would generally be as follows:

During Business Hours:

Item:	Cost:
Labor (\$31.50/hr. x 0.5 hours)	\$15.63
Transportation	\$ 5.00
Total	\$20.63

After Hours:

Item:	Cost:
Labor (\$46.88/hr. X 0.75 hours)*	\$35.16
Transportation	\$ 6.00
Total	\$41.16

* Represents time and a half wage and the longer time it takes an employee to get to the customer's property after hours

5. The following items are related to the utility's MFR schedules.

- (a) As shown on MFR Schedule E-2, page 1 please explain why the 2" Bulk rate customer was reclassified as a general service customer on a going forward basis.

RESPONSE: The Miles Grant Country Club was getting a discounted tariffed rate in relation to a typical general service customer; it appears that the above mentioned customer uses approximately 19% of the total water and pays 1.8% of the revenues; which is only 10% of their proportionate costs. The country club is the only user of the wastewater treatment plant's effluent. There is no alternate disposal method. The Utility is in favor of having the country club pay a rate that is not subsidized by the rest of the customer base. Also, the Utility considered that the average irrigation customer is not really a "bulk user" unless there are expenses not incurred because of the nature of their service; the country club does not have any costs of services that should not be allocated to them. Thus, the Utility wanted to include this customer as a regular retail (not bulk) customer for the use of potable water (for any purpose) and to correct for the adjustment, the Utility took an average of the last five years of the country club's consumption to determine the gallonage rate for all customers, which are reflected in the MFR Schedule E-2, page 1.

- (b) During the test year, as shown on the MFR Schedule E-2, page 1, the 2" Bulk rate customer was presented as an irrigation customer. Please explain the usage characteristics of this customer.

RESPONSE: Please see the attached service agreement, marked "Service Agreement."

- (c) Shown on the bottom of the MFR Schedule E-2, page 1, the utility has provided a total for consumption over the last 5 year average for consumption. The 5 year average for consumption was used as the proposed adjusted gallons for the previous 2" Bulk rate customer. However, consumption appears to be low for years 1, 2, and 4. Is the average usage appropriate on a going forward basis? Please explain the variation of consumption within the last 5 years.

RESPONSE: The Utility believes that the average usage is as appropriate as any other comparison method. The Miles Grant Country Club is using potable water that is supplementing reuse. Thus, in wet years the customer has an adequate water supply. In dry years, the Utility sells water to augment the reclaimed water delivered from the Miles Grant wastewater treatment plant.

- (d) The billing analysis contained in Volume II shown on MFR Schedule E-14, pages 2, 3, and 10 for water or wastewater indicates a few customers with consumption over 100,000 gallons.

- *Are the high levels of consumption presented in the billing analysis correct?*

RESPONSE: The levels of billing consumption presented in the billing analysis are correct. Please see the attachment marked "Discovery Item Number 5(d)."

- *If this is correct, please provide copies of the customer's consumption for each month of the test year and explain the significant high level of consumption.*

RESPONSE: Please see the attachment marked "Discovery Item Number 5(d)" to see the customer's consumption for each month of the test year.

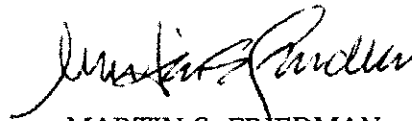
- *If this is not correct, please make the appropriate adjustments to correct consumption and resubmit E-14, pages 2, 3, and 10.*

RESPONSE: The levels of billing consumption presented in the billing analysis are correct. Please see the attachment marked "Discovery Item Number 5(d)." Therefore, there are not any necessary adjustments to correct consumption and resubmit E-14, pages 2, 3, and 10.

- (e) It has been Commission practice to calculate 20% differential in the wastewater gallonage charge between residential and general service customers. A review of the wastewater gallonage charges presented on MFR Schedule E-2, page 2 indicates the gallonage charges have been calculated without a residential/general service differential. Please resubmit MFR Schedule E-2, page 2 to reflect the appropriate gallonage rate for general service and the proposed revenues.

RESPONSE: Please see attached revised MFR Schedule E-2, page 2, marked "Discovery Items 5(e)."

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/cm
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Rick Durham, Regional Vice President for Operations (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Ms. Deborah Swain (w/enclosures)
Mr. Frank Seidman (w/enclosures)

Attachments Responding to Item 1

(Invoices and supporting documents to be submitted under separate cover)

DOCUMENT NUMBER-DATE

05332 JUN 20 8

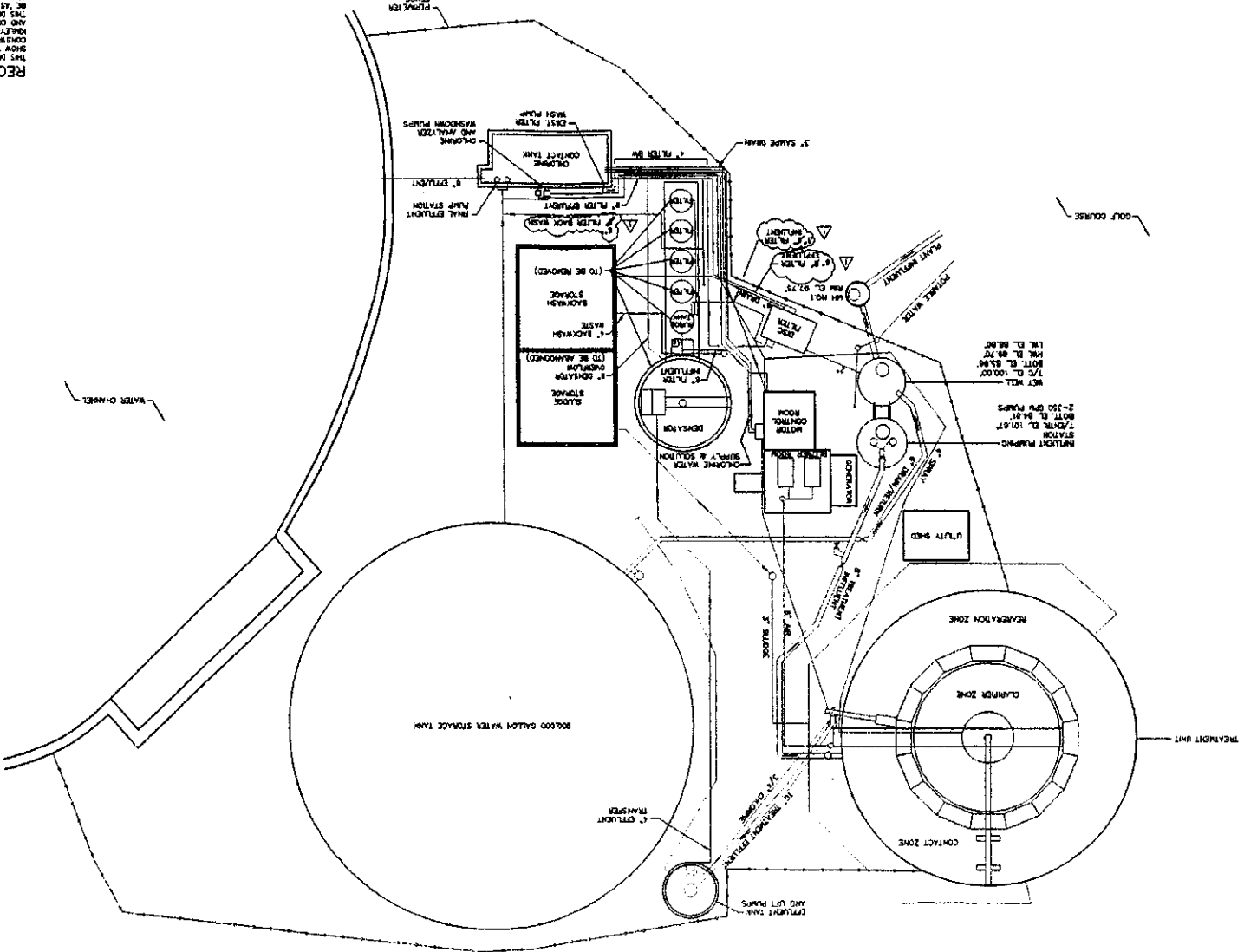
FPSC-COMMISSION CLERK

Miles Grant Water and Sewer Company, Inc.
Pro Forma Plant

System	Project Description	Project ID #	W/O #	IDC	Capitalized Time	Invoiced Costs	Costs to Date	Additional Cost to Complete	Total EST Cost of Project	Water	Sewer	Reuse	Estimated Date of Completion	% Complete	Retirements	Justification
Miles Grant	Install HSP Variable Frequency Drives	4637	091-0640-115-07-02	3	477	19,868	20,348	\$ 2,652	\$ 23,000	100%			7/19/2007	100%	No retirements	Eliminate check valve hammer at pump shutoff causing premature wear on check valves.
Miles Grant	Replace generator fuel tanks	4766	091-0640-117-07-01	195	170	25,741	26,106		\$ 24,800	50%		50%	11/28/2007	100%	Retired 500gal single-walled tank at WWTP installed in 1973. A 750-gal tank was installed at the WTP. original tank is still in	Single-wall tanks replaced with double-walled tanks to meet current DEP petroleum storage tank rule.
Miles Grant	Replace 5 fire hydrants	4737	091-0640-115-07-04	249	68	24,003	24,320		\$ 15,000	100%			11/7/2007	100%	Retired (2) hydrants installed in 1972 and (3) installed in 1979.	Hydrants were not repairable and no longer functioned
Miles Grant	Replace HSP check valves at WTP	7092	091-0640-115-07-03	-	68	10,976	11,043		\$ 8,500	100%			6/28/2007	100%	Retired 2 each 6-inch check valves installed in 2005 and 2006	The valves no longer functioned properly causing high service pumps to cycle on and off repeatedly.
Total				447	782	80,588	81,816	\$ 2,652	\$ 71,300							

Attachments Responding to Item 2

RECORD DRAWING
THIS DRAWING HAS BEEN REVISED TO SHOW WORK CHANGES RESULTING FROM CONSTRUCTION PROCESSES REPORTED TO FIELD ENGINEERS AND APPROVED BY THE DISTRICT ENGINEER.
THIS DRAWING IS NOT GUARANTEED TO BE ACCURATE AS ALL DATA WERE BASED ON THE AVAILABLE INFORMATION.
DATE: 11/10/16
JFL



01		NOV 10 2016		NOV 10 2016	
SHEET NUMBER		DATE		DATE	
PROJECT NO. 144030030		PROJECT NAME		PROJECT NAME	
CLIENT NAME		CLIENT NAME		CLIENT NAME	
DRAWN BY		CHECKED BY		APPROVED BY	
SCALE		SCALE		SCALE	
PROJECT NO. 144030030		PROJECT NAME		PROJECT NAME	
CLIENT NAME		CLIENT NAME		CLIENT NAME	
DRAWN BY		CHECKED BY		APPROVED BY	
SCALE		SCALE		SCALE	
PROJECT NO. 144030030		PROJECT NAME		PROJECT NAME	
CLIENT NAME		CLIENT NAME		CLIENT NAME	
DRAWN BY		CHECKED BY		APPROVED BY	
SCALE		SCALE		SCALE	
PROJECT NO. 144030030		PROJECT NAME		PROJECT NAME	
CLIENT NAME		CLIENT NAME		CLIENT NAME	
DRAWN BY		CHECKED BY		APPROVED BY	
SCALE		SCALE		SCALE	

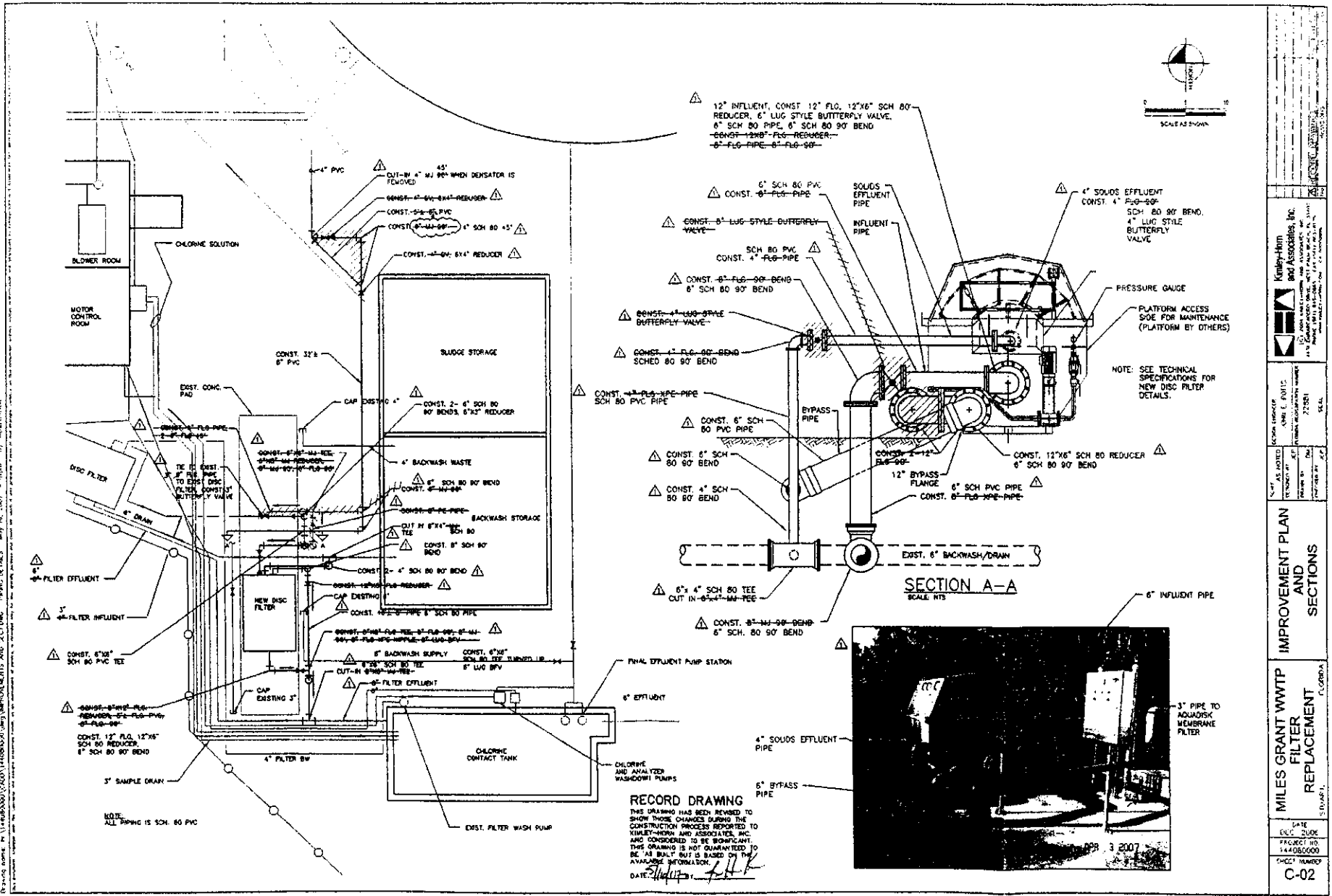
MILES GRANT WWTP FILTER REPLACEMENT FORM

SITE PLAN

Project: 144030030
Contract: 144030030-0001
Revision: 01
Scale: AS SHOWN

Prepared by: JFL
Checked by: JFL
Approved by: JFL

Kimley-Horn and Associates, Inc.
1000 Peachtree Street, N.E.
Atlanta, Georgia 30309
Phone: 404.521.5000
Fax: 404.521.5001
www.kimley-horn.com



12" INFLUENT CONST 12" FLO. 12"x6" SCH 80 REDUCER, 6" LUG STYLE BUTTERFLY VALVE, 6" SCH 80 PIPE, 6" SCH 80 90° BEND, CONST. 12MBT-FLG-REDUCER, 6" FLO PIPE, 6" FLO 90°

4" SOLIDS EFFLUENT CONST. 4" FLO-90° SCH 80 90° BEND, 4" LUG STYLE BUTTERFLY VALVE
 PRESSURE GAUGE
 PLATFORM ACCESS SIDE FOR MAINTENANCE (PLATFORM BY OTHERS)
 NOTE: SEE TECHNICAL SPECIFICATIONS FOR NEW DISC FILTER DETAILS.

SECTION A-A
SCALE: NTS



RECORD DRAWING
 THIS DRAWING HAS BEEN REVISED TO SHOW THOSE CHANGES DURING THE CONSTRUCTION PROCESS REPORTED TO KIMLEY-HORN AND ASSOCIATES, INC. AND CONSIDERED TO BE SIGNIFICANT. THIS DRAWING IS NOT GUARANTEED TO BE AS BUILT BUT IS BASED ON THE AVAILABLE INFORMATION.
 DATE: 3/14/11 BY: JFL/K

 Kimley-Horn and Associates, Inc. 1000 N. W. 10th Street, Suite 100 Ft. Lauderdale, FL 33304 Phone: (954) 576-1100 Fax: (954) 576-1101 Website: www.kimley-horn.com	
PROJECT NUMBER	144080000
DATE	3/14/11
PROJECT NO.	144080000
SHEET NUMBER	C-02
IMPROVEMENT PLAN AND SECTIONS MILES GRANT WWTP FILTER REPLACEMENT	
DATE: 3/14/11 EXC. CODE: 144080000 PROJECT NO: 144080000 SHEET NUMBER: C-02	

Attachments Responding to Item 3

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Miles Grant Water & Sewer Co.
 Docket No: 070685-W5
 Test Year Ended: 06/30/07

Schedule: B-10
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing service

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line #	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Estimated Hours	Total Estimate of Charges by Firm	Actual Hours Worked as of 8/11/08	Actual Charges Incurred	Estimate to Complete Through PAA	Estimate of Charges to Complete Through PAA	Type of Service Rendered
1	Milan, Swain & Associates	Deborah Swain	180	5	810	17.00	3,060	5.00	900	Assist w/MFRs, data requests, audit facilitation
2	Milan, Swain & Associates	Cynthia Yapp	140	333	46,820	341.70	47,838	15.00	2,100	Assist w/MFRs, data requests, audit facilitation
3	Milan, Swain & Associates	Maria Bravo	140	12	1,645	3.75	525	1.00	140	Assist w/MFRs, data requests, audit facilitation
4	Milan, Swain & Associates	Sandra Cashilo	50	2	100	2.00	100	1.00	50	Assist w/MFRs, data requests, audit facilitation
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	290	156	45,240	22.30	12,600	133.70	38,773	Legal Fees
6	MAR Consultants	Frank Seidman	135	50	6,900	22.11	3,039	44.00	6,240	USUA/Analysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	n/a	-	0.00	-	Filing Fee
8	Water Service Corp.	John Hoy	96	50	4,800	9.00	864	50.00	4,750	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Kirsten Weeks	48	300	13,800	61.00	2,808	300.00	13,500	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Patrick Flynn	33.92	100	3,392	24.75	840	100.00	3,292	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Michelle Rochow	34	450	15,300	188.50	6,409	450.00	14,850	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Erin Povich	31	450	13,950	117.00	3,627	450.00	13,500	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Dipasquale, Susan M	33.92	100	3,392	11.00	373	100.00	3,292	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Durham, Rick	96.49	50	4,825	5.50	531	450.00	4,375	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Marzouk, Michelle	14	100	1,400	38.50	539	450.00	950	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Valerie, LaVanda	14	100	1,400	95.24	1,333	450.00	950	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.		n/a	n/a	1,779	n/a	2,734	n/a	1,000	Customer notices, postage
18	Water Service Corp.		n/a	n/a	228	n/a	342	n/a	200	Customer notices, stock
19	Water Service Corp.		n/a	n/a	1,200	n/a	-	n/a	1,200	Travel, Airfare
20	Water Service Corp.		n/a	n/a	1,600	n/a	-	n/a	1,600	Travel, Hotel/Accommodation
21	Water Service Corp.		n/a	n/a	400	n/a	-	n/a	400	Travel, Rental Car
22	Water Service Corp.		n/a	n/a	12,000	n/a	12,000	n/a	12,000	Fed Ex, copies & other misc
19	Estimate Through				<u>\$ 184,781</u>		<u>\$ 89,580</u>		<u>\$ 124,062</u>	

- 20 [x] PAA
- 21 [] Commission Hearing
- 22 Amortization Period 4 Years
- 23 Explanation if different from Section 367.0816, Florida

24 Amortization of Rate Case Expense

	(A)	(B)	(C)
	Water	Wastewater	Total
25 Prior unamortized rate case expenses	0	0	\$ -
26 Current rate case expense	<u>51,306</u>	<u>48,254</u>	<u>99,560</u>
27 Total projected rate case expense	<u>51,306</u>	<u>48,254</u>	<u>99,560</u>
28 Annual Amortization	<u>\$ 12,826</u>	<u>\$ 12,064</u>	<u>\$ 24,890</u>

29 Method of allocation between systems:

30 Customers (based on ERC Counts 06/30/07)	1118.1	1051.6	2169.7
31 Percentage of average customers	<u>52%</u>	<u>48%</u>	<u>100%</u>

inv 63827

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

Management & Regulatory Consultants, Inc.

* split
evenly
amongst
4 companies
\$438.75/ea.

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

09/10/07
20026.10

CONSULTING - LUSI - U&U - HTY 2006/7
WEDGEFIELD - U&U - HTY 2006/7
LONGWOOD - U&U HTY - 2006/7
MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
08/13/07	FS CONSULTING - ALL CASES - COMMUNICATIONS W/MSA.	0.50	67.50
08/20/07	FS CONSULTING - ALL CASES - RESEARCH RE PREVIOUS CASES & Ars; ESTABLISH BASE DATA. COMMUNICATE W/MSA & UI.	11.00	1485.00
08/27/07	FS CONSULTING - ALL CASES - CONFERENCE CALL W/UI & MSA RE STRATEGY FOR ALL CASES.	<u>1.50</u>	<u>202.50</u>
	FOR CURRENT SERVICES RENDERED	13.00	\$ 1755.00

EXPENSES

PAYMENTS AND CREDITS
09/10/07 PAYMENT, as of - 0.00
=====

BALANCE DUE \$ 1755.00

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield - 20%; Longwood - 20%

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

Management & Regulatory Consultants, Inc.

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

11/01/07
20026.10

CONSULTING - LUSI - U&U - HTY 2006/7
WEDGEFIELD - U&U - HTY 2006/7
LONGWOOD - U&U HTY - 2006/7
MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$ 1755.00

<u>Week of:</u>		HOURS	
09/03/07	FS CONSULTING - ON-SITE INSPECTION LUSI SYSTEM.	8.00	1080.00
09/03/07	FS CONSULTING - ON-SITE INSPECTION LONGWOOD, WEDGEFIELD, <u>MILES GRANT.</u>	10.00	1350.00
09/03/07	FS CONSULTING - MEET W/CLIENT RE ALL CASES.	2.00	270.00
09/03/07	FS CONSULTING - ON-SITE INSPECTION TRAVEL, ALL CASES.	11.00	1485.00
09/24/07	FS CONSULTING - ALL CASES - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA.	8.00	1080.00
10/01/07	FS CONSULTING - ALL CASES - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA.	6.00	810.00
10/08/07	FS CONSULTING - ALL CASES - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA.	4.00	540.00
10/08/07	FS CONSULTING - ALL CASES - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA.	10.00	1350.00
10/22/07	FS CONSULTING - ALL CASES - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA & "F" SCHEDULES.	6.00	810.00

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

Management & Regulatory Consultants, Inc.

(11/01/07 Invoice) - cont.

10/22/07	FS	CONSULTING - LUSI - DEVELOP HISTORICAL FLOW, CUSTOMER AND SYSTEM DATA & "F" SCHEDULES.	5.00	675.00
10/22/07	FS	CONSULTING - WEDGEFIELD - DEVELOP "F" SCHEDULES.	2.00	270.00
10/22/07	FS	CONSULTING - LONGWOOD - DEVELOP "F" SCHEDULES.	2.00	270.00
10/22/07	FS	CONSULTING - MILES GRANT - DEVELOP "F" SCHEDULES. FOR CURRENT SERVICES RENDERED	<u>2.00</u> 76.00	<u>270.00</u> \$10260.00
EXPENSES				
09/06/07		TALL/CLERMONT/ALTAMONTE/TALL 548 MILES @ \$0.45/MILE		246.60
09/06/07		TOLLS		6.25
09/05/07		LODGING		108.90
09/05/07		MEALS		<u>46.42</u>
				\$408.17
PAYMENTS AND CREDITS				
11/01/07		PAYMENT, as of	-	0.00
		BALANCE DUE		=====
				\$12423.17

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield, Longwood & Miles Grant - 13.33% each.
 Allocation for Wedgefield, Longwood & Miles Grant, only - 33.33% each.

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

Management & Regulatory Consultants, Inc.

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

12/27/07
 20026.10

Doc # 29622
 2/11/08

CONSULTING - LUSI - U&U - HTY 2006/7
 WEDGEFIELD - U&U - HTY 2006/7
 MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$12423.17

<u>Week of:</u>		HOURS	
11/01/07	FS CONSULTING - WEDGEFIELD- PREPARE U&U ANALYSIS.	3.00	405.00
11/05/07	FS CONSULTING - WEDGEFIELD- PREPARE U&U ANALYSIS.	3.00	405.00
11/05/07	FS CONSULTING - MILES GRANT DRAFT "F" SCHEDULES.	7.00	945.00
11/05/07	FS CONSULTING - ALL CASES PREPARE U&U ANALYSIS.	2.00	270.00
11/12/07	FS CONSULTING - WEDGEFIELD- DRAFT "F" SCHEDULES.	5.00	675.00
11/12/07	FS CONSULTING - LUSI PREPARE U&U ANALYSIS.	5.00	675.00
12/10/07	FS CONSULTING - LUSI PREPARE U&U ANALYSIS.	1.00	135.00
	FOR CURRENT SERVICES RENDERED	26.00	\$ 3510.00

EXPENSES

PAYMENTS AND CREDITS

11/05/07 PAYMENT (Check no. 643032) - 1755.00
 =====
 BALANCE DUE \$14178.17

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield - 20%; Miles Grant - 20%

\$1539 \$972 \$999

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

Doc 38004
 3/7/08

Management & Regulatory Consultants, Inc.

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

02/14/08
 20026.10

CONSULTING - LUSI - U&U - HTY 2006/7
 WEDGEFIELD - U&U - HTY 2006/7
 MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$14178.17

<u>Week of:</u>		HOURS	
01/07/08	FS CONSULTING - LUSI - DISCUSSION & REVISION "F" SCHEDULES.	4.00	540.00
01/14/08	FS CONSULTING - WEDGEFIELD & LUSI REVISED "F" SCHEDULES TO MSA.	2.50	337.50
01/14/08	FS CONSULTING - ALL CASES PREPARE RC EXPENSE INPUT FOR MFR.	1.00	135.00
01/21/08	FS CONSULTING - ALL CASES RECONCILE F-9 & F-10 TO RECORDS.	8.00	1080.00
01/28/08	FS CONSULTING - LUSI REVISE F-3 SCHEDULE RE PEAK DAY.	0.50	67.50
01/28/08	FS CONSULTING - ALL CASES PREPARE & FORWARD FINAL "F" SCHEDULES ALONG W/CORRECTED VERSIONS.	3.25	438.75
	FOR CURRENT SERVICES RENDERED	19.25	\$ 2598.75

EXPENSES

PAYMENTS AND CREDITS

01/03/08 PAYMENT (Check no. 703746) -10260.00

BALANCE DUE \$ 6516.92

NOTE: Bal. Due = current \$2,598.75 + \$3,510.00 from 12/27/07 invoice + \$408.17 expenses from 11/01/07 invoice.

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield - 20%; Miles Grant - 20%

Note: LUSI is Lake Utility Services, Inc.

↓ ↓ ↓
 \$ 1768.50 \$ 499.50 \$ 330.75

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Management & Regulatory Consultants, Inc.

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

03/04/08
20026.10

CONSULTING - LUSI - U&U - HTY 2006/7
WEDGEFIELD - U&U - HTY 2006/7
MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$ 6516.92

Week of: HOURS

02/11/08 FS CONSULTING - LUSI -
UPDATE "F" SCHEDULES. 0.50 67.50

02/25/08 FS CONSULTING - MILES GRANT -
UPDATE "F" SCHEDULES. 0.50 67.00
FOR CURRENT SERVICES RENDERED 1.00 \$ 135.00

EXPENSES

PAYMENTS AND CREDITS
03/04/08 PAYMENT, as of - 0.00
=====

BALANCE DUE \$ 6651.92

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield - 20%; Miles Grant - 20%
Note: LUSI is Lake Utility Services, Inc.

Doc
44342

\$67.50

\$67.00

3/28/08

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 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

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

05/07/08
 20026.10

CONSULTING - LUSI - U&U - HTY 2006/7
 WEDGEFIELD - U&U - HTY 2006/7
 MILES GRANT - U&U - HTY 2006/7

PREVIOUS BALANCE \$ 6516.92

<u>Week of:</u>			HOURS	
03/17/08	FS	CONSULTING - WEDGEFIELD TEL.CONF. W/M. BRAVO RE PROFORMA EXP.	0.50	67.50
03/17/08	FS	CONSULTING - LUSI DEFICIENCY LETTER REVIEW.	0.25	33.75
03/24/08	FS	CONSULTING - WEDGEFIELD DISCUSSION RE STRATEGY FOR WW; REVISE MFS's FOR WW CIAC.	2.25	303.75
03/24/08	FS	CONSULTING - LUSI - CONF. CALL RE DEFICIENCIES.	0.50	67.50
04/14/08	FS	CONSULTING - LUSI - CONF. CALL RE ALL 3 CASES. FOR CURRENT SERVICES RENDERED	<u>0.50</u> 1.00	<u>67.50</u> \$ 540.00

EXPENSES

PAYMENTS AND CREDITS		
02/28/08	PAYMENT	- 3510.00
03/19/08	PAYMENT	- 2598.75
04/15/08	PAYMENT	- 135.00
		=====
	BALANCE DUE	\$ 813.17

Note: Allocation for "All Cases" - LUSI - 60%; Wedgefield - 20%; Miles Grant - 20%
 Note: LUSI is Lake Utility Services, Inc.

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through June, 2008
 Miles Grant Utilities, Inc. - Docket No. 070695-WS

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	22.11				22.11
Billing Rate: \$135/hr	Amount	\$2,985.52	\$0.00	\$0.00	\$54.42	\$3,039.94

PROJECTED REMAINING EXPENSE

		Assist w/ & Repond to Discovery Requests	Prepare Direct & Rebuttal Testimony & Exhibits	Prepare for & Attend Hearings & Agenda Conference	Exp. (est.)	Totals
Frank Seidman	Hours		40.00	4.00		44.00
Billing Rate: \$135/hr	Amount	\$0.00	\$4,000.00	\$400.00	\$300.00	\$4,700.00
Cumulative Total, Billed and Remaining						\$7,739.94

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

SEPTEMBER 13, 2007
INVOICE # 36197
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

8/27/07	CONFERENCE CALL WITH UTILITIES, INC. AND CONSULTANTS REGARDING STRATEGY AND GOALS FOR UPCOMING RATE CASE.	.80
8/28/07	REVIEW DOCUMENTS FROM PREVIOUS DOCKETS FOR INFORMATION REQUIRED BY RULE 25-30.430 REGARDING TEST YEAR LETTERS.	.30
8/29/07	LEGAL RESEARCH REGARDING UTILITY'S PREVIOUS RATE ASSESSMENT; DRAFT TEST YEAR LETTER PURSUANT TO RULE 25-30.430 OF THE FLORIDA ADMINISTRATIVE CODE.	.80
8/30/07	BEGIN DRAFT APPLICATION FOR RATE INCREASE PURSUANT TO RULE 25-30.436, FAC; LEGAL RESEARCH AND REVIEW OF ANNUAL REPORT FOR INFORMATION REQUIRED BY RULE 25-30.436.	.80

TOTAL HOURS 2.70

PROFESSIONAL FEES \$ 607.50

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 607.50

Invoice # 62423
Vendor # 08662

LAW OFFICES
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TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

OCTOBER 10, 2007
INVOICE # 36262
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

9/13/07 TRAVEL TO TALLAHASSEE FOR MEETING WITH PSC STAFF 2.30
REGARDING UPCOMING RATE CASE AND CONFERENCES WITH
MR. HOY AND MR. FLYNN EN ROUTE.

TOTAL HOURS 2.30

PROFESSIONAL FEES \$ 632.50

TELECOPIER 1.50
LONG DISTANCE CALLS 1.75
LEXIS SERVICE 8.72

TOTAL COSTS ADVANCED \$ 11.97

TOTAL STATEMENT -----
\$ 644.47
=====

invoice # 65218
vendor # 08662

LAW OFFICES
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TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

NOVEMBER 9, 2007
INVOICE # 36534
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

10/03/07	REVIEW CORRESPONDENCE REGARDING PRO FORMA PLANT ITEMS; REVIEW AND REVISE DRAFT OF TEST YEAR LETTER WITH RESPECT TO PRO FORMA ITEMS AND DETAILS OF LAST RATE REVIEW; DRAFT CORRESPONDENCE TO CLIENT REGARDING NEED FOR INFORMATION ON UPGRADES TO PLANT AND CHANGES IN OPERATING PROCEDURES SINCE LAST RATE REVIEW.	.40
10/11/07	REVIEW AND REVISE DRAFT OF TEST YEAR LETTER; CONFERENCE WITH MARTY FRIEDMAN REGARDING CONTENT OF TEST YEAR LETTER.	.20
10/30/07	REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING TEST YEAR LETTER; REVIEW AND REVISE TEST YEAR LETTER TO INCLUDE MAJOR CHANGES AND UPGRADES.	.40
	TOTAL HOURS	1.00
	PROFESSIONAL FEES	\$ 225.00
	PHOTOCOPIES	.75
	TOTAL COSTS ADVANCED	\$.75
	TOTAL STATEMENT	----- \$ 225.75 =====

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

DECEMBER 12, 2007
INVOICE # 36774
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

11/05/07 REVIEW CORRESPONDENCE FROM PATRICK FLYNN .30
REGARDING MAJOR CHANGES TO THE WATER AND
WASTEWATER SYSTEMS SINCE THE LAST RATE
PROCEEDING; REVIEW AND REVISE TEST YEAR LETTER TO
INCORPORATION SAID MAJOR CHANGES; DRAFT
CORRESPONDENCE TO CLIENT REGARDING TEST YEAR
LETTER, REQUESTING COMMENTS AND ADVISING OF
INTENDED FILING DATE.

TOTAL HOURS .30

PROFESSIONAL FEES \$ 67.50

FEDERAL EXPRESS 5.56

PHOTOCOPIES 18.00

TOTAL COSTS ADVANCED \$ 23.56

TOTAL STATEMENT
\$ 91.06

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

JANUARY 14, 2008
INVOICE # 36824
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

12/05/07	REVIEW CORRESPONDENCE FROM PSC APPROVING TEST YEAR LETTER; DRAFT CORRESPONDENCE TO CLIENT AND RATE CASE CONSULTANTS REGARDING APPROVAL OF TEST YEAR AND REQUIREMENTS CONTAINED IN THE PSC'S LETTER.	.30
	TOTAL HOURS	.30
	PROFESSIONAL FEES	\$ 67.50
	PHOTOCOPIES	1.00
	TOTAL COSTS ADVANCED	\$ 1.00
	TOTAL STATEMENT	----- \$ 68.50 =====

Doc 29608
2/11/08

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

FEBRUARY 10, 2008
INVOICE # 37022
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

1/15/08	TELEPHONE CONFERENCE WITH CLIENT REGARDING APPROPRIATE FILING FEE FOR RATE CASE; LEGAL RESEARCH REGARDING CALCULATION OF FILING FEES; REVIEW CORRESPONDENCE REGARDING SIZE AND ERCS SERVED BY UTILITY; DRAFT CORRESPONDENCE TO CLIENT REGARDING APPROPRIATE FILING FEE.	.20
1/31/08	REVIEW AND COMMENT UPON "F" SCHEDULES	.30
	TOTAL HOURS	.50

PROFESSIONAL FEES \$ 142.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 142.00

Doc # 38615

3/10/08

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 58-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

MARCH 11, 2008
INVOICE # 37172
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

2/22/08	RESEARCH AND DRAFT APPLICATION FOR RATE INCREASE.	2.10
2/26/08	REVIEW F SCHEDULES	.20
2/28/08	MISCELLANEOUS FINAL PREPARATION FOR FILING	1.70

TOTAL HOURS 4.00

PROFESSIONAL FEES \$ 1,160.00

LONG DISTANCE CALLS	.25
EXTRA CLERICAL SUPPORT	173.10
FILING FEE	4,000.00
PHOTOCOPIES	542.50

TOTAL COSTS ADVANCED \$ 4,715.85

TOTAL STATEMENT \$ 5,875.85

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P.O. BOX 1587
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

APRIL 14, 2008
INVOICE # 37498
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

3/11/08	DRAFT RATE CASE SYNOPSIS PURSUANT TO FLORIDA RULE 25-22.0407; REVIEW MATERIALS NEEDED TO DRAFT SYNOPSIS, INCLUDING: REVIEW OF PROPOSED INTERIM AND FINAL RATES, REVIEW OF APPLICATION FOR RATE INCREASE AND REVIEW OF TEST YEAR LETTER.	1.80
3/26/08	TELEPHONE CONFERENCE WITH MR. FLETCHER OF PSC WHO TELEPHONED AND DRAFT LETTER TO MS. COLE EXTENDING INTERIM RATE DEADLINE.	.30
	TOTAL HOURS	2.10
	PROFESSIONAL FEES	\$ 582.00
	FEDERAL EXPRESS	183.42
	LEXIS SERVICE	3.01
	OUTSIDE PHOTOCOPIES	1,608.81
	PHOTOCOPIES	1.75
	TOTAL COSTS ADVANCED	\$ 1,796.99

TOTAL STATEMENT \$ 2,378.99

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

MAY 12, 2008
INVOICE # 37585
FILE # 30057-00149
PAGE 1

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

4/02/08	REVIEW PSC DEFICIENCY LETTER AND LETTER TO MS. WEEKS ACCORDINGLY	.30
4/03/08	TELEPHONE CONFERENCE WITH CYNTHIA YAPP REGARDING RESPONSES TO STAFF'S DEFICIENCY LETTER; REVIEW CORRESPONDENCE FROM CYNTHIA YAPP REGARDING SAME; TELEPHONE CONFERENCE WITH ERIN POVICH REGARDING RESPONSES TO STAFF'S DEFICIENCY LETTER; REVIEW CORRESPONDENCE FROM ERIN POVICH REGARDING SAME.	.30
4/08/08	TELEPHONE CONFERENCE WITH CYNTHIA YAPP REGARDING DEFICIENCY RESPONSES; REVIEW CORRESPONDENCE FROM CYNTHIA YAPP REGARDING MFR SCHEDULES AND RESPONSES TO DEFICIENCIES.	.30
4/09/08	TELEPHONE CONFERENCE WITH CYNTHIA YAPP REGARDING RESPONSES TO STAFF'S DEFICIENCY LETTER; REVIEW CORRESPONDENCE FROM CYNTHIA YAPP REGARDING RESPONSES TO STAFF'S DEFICIENCY LETTER; REVIEW RATE ORDER NO. 20066 REGARDING APPROVED O&M EXPENSES; REVIEW REVISED B-7 AND B-8 SCHEDULES FROM CLIENT; REVIEW SCHEDULES RECEIVED FROM MILIAN SWAIN; TELEPHONE CONFERENCE WITH MILIAN SWAIN REGARDING REVISED "C" SCHEDULES; REVIEW CORRESPONDENCE REGARDING CORRECTIONS TO REVISED "C" SCHEDULES; REVIEW AND REVISE RESPONSE TO STAFF'S DEFICIENCY NOTICE.	2.60
4/10/08	REVIEW AND REVISE DEFICIENCY RESPONSE	.20
4/10/08	REVIEW AND REVISE RESPONSE TO STAFF'S DEFICIENCY LETTER; TELEPHONE CONFERENCE WITH CYNTHIA YAPP REGARDING REVISED SCHEDULES AND RESPONSES TO DEFICIENCIES; REVIEW ALL REVISED SCHEDULES; PREPARE DOCUMENT AND ATTACHMENTS FOR FILING.	2.10
4/14/08	TELEPHONE CONFERENCE WITH CLIENT AND CONSULTANTS REGARDING REQUESTS FOR INFORMATION FROM THE OFFICE OF PUBLIC COUNSEL.	.30

LAW OFFICES
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WHEN REMITTING

UTILITIES, INC

Invoice #: 37585

PAGE 2

4/16/08	TELEPHONE CONFERENCE WITH MR. FLETCHER OF PSC WHO TELEPHONED AND LETTER TO MS. WEEKS	.30
4/21/08	REVIEW STAFF'S REVISED RECOMMENDATION; REVIEW FIRST RECOMMENDATION IN COMPARISON WITH REVISED COMPARISON; CONFERENCE WITH MARTY FRIEDMAN REGARDING SAME.	.30
4/24/08	REVIEW DETAIL OF COAS AND LETTER TO MR. FLETCHER AT THE PSC CONCERNING SAME	.30
4/25/08	REVIEW STAFF RECOMMENDATION AND LETTER TO MR. HOY CONCERNING SAME	.30
4/28/08	REVIEW STAFF RECOMMENDATION REGARDING SUSPENDING RATES, INTERIM RATES AND UTILITY UNDERTAKING; DRAFT INTERIM RATE CUSTOMER NOTICE; DRAFT CORPORATE UNDERTAKING FOR MILES GRANT; DRAFT CORPORATE GUARANTY FOR UTILITIES, INC.; DRAFT PROPOSED INTERIM RATE WATER AND WASTEWATER TARIFF SHEETS; CONFERENCE WITH PATRICK FLYNN REGARDING CURRENT TARIFF SHEETS.	1.80

TOTAL HOURS 9.10

PROFESSIONAL FEES \$ 2,523.50

PHOTOCOPIES 42.50

TOTAL COSTS ADVANCED \$ 42.50

TOTAL STATEMENT \$ 2,566.00

ROSE, SUNDSTROM & BENTLEY, LLP
ESTIMATE TO COMPLETE THROUGH PAA PROCESS

<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Telephone conferences and communications with client regarding rate case issues	2.0	\$580.00
Respond to Staff's data requests; Telephone conferences with client, consultants and Staff regarding same	12.0	\$3,480.00
Review audit report; Conference with client regarding response to same; Prepare response to same	4.5	\$1,305.00
Travel to Martin County and attend customer meeting; Respond to customer complaints	9.5	\$2,755.00
Review Staff's Recommendations; Conferences with client and consultants regarding same	1.5	\$435.00
Prepare for and travel to Tallahassee to attend Agenda	14.0	\$4,060.00
Telephone conferences and communications with client and consultants re same	1.0	\$290.00
Review PAA Order	.5	\$145.00
Telephone conferences and communications with client, consultants and Commission Staff re same	2.0	\$580.00
Draft revised tariff sheets, notice of new rates and other implementing documentation	2.0	\$580.00
Letter, telephone conferences and communications with Commission Staff re same	1.5	\$435.00
Miscellaneous post-PAA noticing and filing matters, COAs, Final Rate Case Expense, reports, etc.	3.0	\$870.00
Total estimated fees	53.5	\$15,515.00

Estimated Disbursements

Description	
Telephone and facsimile	\$20.00
Travel and Accommodation (1 trip to attend Agenda Conference; 1 trip to attend Customer Meeting)	\$1,000.00
Photocopying	\$80.00
Federal Express	\$60.00
Total estimated disbursements	\$1,160.00

Current Timesheets Report

Order By: Project

Milian, Swain & Associates

Page 1

Project: U02-14 -- U02-14

Period: 07/01/2007 -- 05/30/2008

Project	Employee	P/E	Dep	Staff	Work Date	OVTM	ST STATE	Hours Worked	Billable Hours
U02-14 Miles Grant Water & Sewer Company									
CY	Cynthia Yapp	08/10/2007	FIN	007	08/10/2007	N	B	11.75	11.75
	MFR PREPARATON								
CY	Cynthia Yapp	08/17/2007	FIN	007	08/17/2007	N	B	22.50	22.50
	PREPARE MFR								
CY	Cynthia Yapp	08/24/2007	FIN	007	08/24/2007	N	B	31.00	31.00
	PREPARE MFR								
CY	Cynthia Yapp	08/31/2007	FIN	007	08/31/2007	N	B	18.75	18.75
	8/27/07 CONFERENCE CALL RE: MFR								
CY	Cynthia Yapp	09/21/2007	FIN	007	09/21/2007	N	B	23.25	23.25
	MINIMUM FILING REQUIREMENTS								
CY	Cynthia Yapp	10/05/2007	FIN	007	10/05/2007	N	B	3.00	3.00
CY	Cynthia Yapp	10/26/2007	FIN	007	10/26/2007	N	B	2.00	2.00
CY	Cynthia Yapp	11/02/2007	FIN	007	11/02/2007	N	B	0.25	0.25
	DATA REQUEST								
CY	Cynthia Yapp	11/16/2007	FIN	007	11/16/2007	N	B	9.50	9.50
	MINIMUM FILING REQUIREMENTS								
CY	Cynthia Yapp	11/23/2007	FIN	007	11/23/2007	N	B	18.00	18.00
	Prepare Minimum Filing Rquirements & related worksheets								
CY	Cynthia Yapp	11/30/2007	FIN	007	11/30/2007	N	B	22.25	22.25
	Prepare Minimum Filing Rquirements & related worksheets								
CY	Cynthia Yapp	12/14/2007	FIN	007	12/14/2007	N	B	0.75	0.75
	MFR PREPARATION								
CY	Cynthia Yapp	12/21/2007	FIN	007	12/21/2007	N	B	1.25	1.25
	MFR PREPARATION								
CY	Cynthia Yapp	01/04/2008	FIN	007	01/04/2008	N	B	0.25	0.25
	CONFERENCE CALL RE: aLLOCATIONS								
CY	Cynthia Yapp	01/11/2008	FIN	007	01/11/2008	N	B	24.50	24.50
	2007 TY MINIMUM FILING REQUIREMENTS								
CY	Cynthia Yapp	01/18/2008	FIN	007	01/18/2008	N	B	12.25	12.25
	2007 TY MINIMUM FILING REQUIREMENTS								
CY	Cynthia Yapp	01/25/2008	FIN	007	01/25/2008	N	B	13.50	13.50
	2007 TY MINIMUM FILING REQUIREMENTS								
CY	Cynthia Yapp	02/08/2008	FIN	007	02/08/2008	N	B	13.50	13.50
	PREPARE MFR								
CY	Cynthia Yapp	02/15/2008	FIN	007	02/15/2008	N	B	27.00	27.00
	PREPARE MFR								
CY	Cynthia Yapp	02/22/2008	FIN	007	02/22/2008	N	B	40.25	40.25
	PREPARE MFR								
CY	Cynthia Yapp	02/29/2008	FIN	007	02/29/2008	N	B	37.45	37.45
	PREPARE MFRS								
DS	Deborah Swain	08/10/2007	FIN	001	08/10/2007	N	B	0.25	0.25
	Data requests / telcon J. Williams								
DS	Deborah Swain	08/31/2007	FIN	001	08/31/2007	N	B	0.25	0.25
	coordination / telcon 8-27								
DS	Deborah Swain	01/18/2008	FIN	001	01/18/2008	N	B	0.50	0.50
	Project coordination, review								
DS	Deborah Swain	02/01/2008	FIN	001	02/01/2008	N	B	0.25	0.25
	Project coordination - vc, mtgs.								
DS	Deborah Swain	02/08/2008	FIN	001	02/08/2008	N	B	1.00	1.00
DS	Deborah Swain	02/22/2008	FIN	001	02/22/2008	N	B	3.25	3.25
	Rates - vc, email re: bulk user, etc.								

Current Timesheets Report

Order By: Project

Milian, Swain & Associates

Page 2

Project: U02-14 — U02-14

Period: 07/01/2007 — 05/30/2008

Project	Employee	P/E	Dep	Staff	Work Date	OVTM	ST STATE	Hours Worked	Billable Hours
U02-14 Miles Grant Water & Sewer Company									
DS	Deborah Swain	02/29/2008	FIN	001	02/29/2008	N	B	10.75	10.75
	<i>Review MFRs</i>								
MB	Mana Bravo	08/10/2007	FIN	007	08/10/2007	N	B	2.25	2.25
	<i>Coordinating with client, reviewing proposal and budget.</i>								
MB	Mana Bravo	08/17/2007	FIN	007	08/17/2007	N	B	1.50	1.50
	<i>Coordinating with client</i>								
SPC	Sandra Castillo	08/24/2007	ADM	016	08/24/2007	N	B	2.00	2.00
	<i>Scanning FPSC Document for Cynthia.</i>								
								354.95	354.95
								Phase Subtotal:	354.95
001 Deficiencies errors									
CY	Cynthia Yapp	04/11/2008	FIN	007	04/11/2008	N	R	7.00	7.00
	<i>RESPONSE TO DEFICIENCIES</i>								
CY	Cynthia Yapp	04/18/2008	FIN	007	04/18/2008	N	R	1.75	1.75
	<i>PUBLIC COUNSEL REQUEST FOR MFRS IN EXCEL FORMAT</i>								
DS	Deborah Swain	04/04/2008	FIN	001	04/04/2008	N	R	0.50	0.50
	<i>Review deficiencies, emails</i>								
DS	Deborah Swain	04/18/2008	FIN	001	04/18/2008	N	R	0.25	0.25
	<i>Telcon UI</i>								
								9.50	9.50
								Phase 001 Subtotal:	9.50
								Project Total	364.45
								Grand Total	364.45

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

INVOICE

Invoice No.27273
Invoice Date: September 12, 2007
Page 1, Billing # 1

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through August 31, 2007 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company

	Hours	Rate	Amount
Senior Staff Accountant:			
Deborah Swain	.50	180.00	90.00
Cynthia Yapp	84.00	140.00	11,760.00
Maria Bravo	3.75	140.00	525.00
Sandra Castillo	2.00	50.00	100.00
Total Due for invoice 27273			\$12,475.00

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

Inv# 63826
Vendor 15933

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

INVOICE

Invoice No.27307
Invoice Date: October 3, 2007
Page 1, Billing # 2

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through September 28, 2007 in connection with Application for Increased Rates and Charges for Miles Grant Water & Sewer Company

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	23.25	140.00	3,255.00
Total Due for invoice 27307			\$3,255.00

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

invoice # 63826
vendor 15933

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

INVOICE

Invoice No.27356
Invoice Date: October 30, 2007
Page 1, Billing # 3

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through October 26, 2007 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	5.00	140.00	700.00
Total Due for invoice 27356			\$700.00

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

Doc # 15974
12/22/07

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

INVOICE

Invoice No.27404
Invoice Date: December 5, 2007
Page 1, Billing # 4

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through November 30, 2007 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	50.00	140.00	7,000.00
Total Due for invoice 27404			\$7,000.00

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

Doc. # 15977
12/22/07

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

INVOICE

Invoice No.27435
Invoice Date: January 4, 2008
Page 1, Billing # 5

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through December 28, 2007 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company**

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	2.00	140.00	280.00
Total Due for invoice 27435			\$280.00

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

Doc. # 29609
2/11/08

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

INVOICE

Invoice No.28101
Invoice Date: January 28, 2008
Page 1, Billing # 6

Kirsten Weeks
Manager, Regulatory Accounting
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through January 25, 2008 in connection with Application for Increased Rates and Charges for Miles Grant Water & Sewer Company

	Hours	Rate	Amount
Principal			
Deborah Swain	.50	180.00	90.00
Senior Staff Accountant:			
Cynthia Yapp	50.50	140.00	7,070.00
Total Due for invoice 28101			\$7,160.00

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

Doc # 41789

3/18/08

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

INVOICE

Invoice No.28134
Invoice Date: March 4, 2008
Page 1, Billing # 7

John Hoy
Chief Regulatory Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through February 29, 2008 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company

	Hours	Rate	Amount
Principal			
Deborah Swain	15.25	180.00	2,745.00
Senior Staff Accountant:			
Cynthia Yapp	118.20	140.00	16,548.00
Total Due for invoice 28134			\$19,293.00

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

Doc # 44325
3/28/08

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

INVOICE

Invoice No.28206
April 29, 2008
Page 1, Billing # 8

John Hoy
Chief Regulatory Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

**For Professional services rendered through April 25, 2008 in connection with
Application for Increased Rates and Charges for Miles Grant Water & Sewer
Company**

Deficiencies Errors	Hours	Rate	Amount
Principal			
Deborah Swain	.75	180.00	135.00
Senior Staff Accountant:			
Cynthia Yapp	8.75	140.00	1,225.00
Total Due for invoice 28206			\$1,360.00

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

Doc # 60750
5/27/08

Miles Grant Water and Sewer Company
Docket No. 07-0695-WS

Estimate to Complete Through PAA

Respond to Staff audit report, telephone conference calls with Mr. Freidman and Ms. Weeks; review Staff recommendations, review PAA Order.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Principal:			
Deborah Swain	5.0	\$ 180.00	\$ 900.00
Senior Staff Accountants:			
Cynthia Yapp	15.0	140.00	2,100.00
Maria Bravo	1.0	140.00	140.00
Misc. Expenses (Postage, Federal Express; Photocopying			<u>50.00</u>
Total Estimate to Complete			<u><u>\$ 3,190.00</u></u>

300 24 21

Invoice

RECEIVED

APR 24 7 13

Batch 22860

Doc 51957



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

November 30, 2007
Project No: U0722
Invoice No: 60010

Patrick Flynn
Utilities, Inc.
Attn: Accounts Payable
2335 Sanders Road
Northbrook, IL 60062

ENTERED

APR 23 2008

Miscellaneous Service Area Mapping
Professional Services through November 18, 2007

Professional Personnel

	Hours	Rate	Amount
Clerical 11	15.75	50.00	787.50
Sr.Design Architect	20.50	95.00	1,947.50
Senior Design Engineer	26.50	100.00	2,650.00
Design Technician	62.00	85.00	5,270.00
CADD Operator	22.00	60.00	1,320.00
Administrative	11.50	65.00	747.50
Total Labor	158.25		12,722.50

Unit Billing

Blueprints 24X36	4.80
Color Plots 24X36	324.00
Total Units	328.80

Total this Invoice \$13,051.30

Outstanding Invoices

Number	Date	Balance
59617	11/09/07	14,230.59
Total		14,230.59

Billings to Date

	Current	Prior	Total
Labor	12,722.50	139,546.75	152,269.25
Expense	0.00	8,323.46	8,323.46
Unit	328.80	7,989.37	8,318.17
Totals	13,051.30	155,859.58	168,910.88

* call her
with check
51957

Project U0722

Utilities-Misc Service Area Mapping

Invoice 60010

Services provided during this period include:

3739.60 LUSI Rate Case Mapping

5584.60 Wedgefield Mapping

3727.10 Miles Grant Mapping

13051.30 Total

CPH Engineers, Inc.



Accounting Distribution

1/3 to LUSI Rate Case	2009509	-6050
1/3 to Wedgefield Rate Case	2009508	-6050
1/3 to Miles Grant Rate Case	2009509	-6050



8/23/07

Account Description

G/L

Name	Hourly Rate	Date	Co	Hours	Captime Amount
Dipasquale, Susan M	33.92	2/12/2008	253	1.00	33.92
Dipasquale, Susan M	33.92	2/12/2008	253	4.00	135.68
Dipasquale, Susan M	33.92	2/12/2008	253	5.00	169.6
Dipasquale, Susan M	33.92	2/12/2008	253	1.00	33.92
Dipasquale, Susan M Total				11.00	373.12
Durham, Rick J	96.49	5/31/2008	253	2.00	192.98
Durham, Rick J	96.49	5/31/2008	253	0.25	24.12
Durham, Rick J	96.49	5/31/2008	253	1.00	96.49
Durham, Rick J	96.49	5/31/2008	253	1.00	96.49
Durham, Rick J	96.49	5/15/2008	253	0.25	24.12
Durham, Rick J	96.49	5/15/2008	253	0.50	48.25
Durham, Rick J	96.49	5/15/2008	253	0.50	48.25
Durham, Rick J Total				5.50	530.7
Flynn, Patrick C	33.92	5/31/2008	253	1.00	33.92
Flynn, Patrick C	33.92	5/31/2008	253	8.00	271.36
Flynn, Patrick C	33.92	5/31/2008	253	1.00	33.92
Flynn, Patrick C	33.92	5/31/2008	253	1.00	33.92
Flynn, Patrick C	33.92	5/15/2008	253	0.25	8.48
Flynn, Patrick C	33.92	5/15/2008	253	0.50	16.96
Flynn, Patrick C	33.92	5/15/2008	253	2.00	67.84
Flynn, Patrick C	33.92	4/25/2008	253	1.00	33.92
Flynn, Patrick C	33.92	2/29/2008	253	1.00	33.92
Flynn, Patrick C	33.92	2/29/2008	253	1.00	33.92
Flynn, Patrick C	33.92	2/29/2008	253	1.00	33.92
Flynn, Patrick C	33.92	2/29/2008	253	2.00	67.84
Flynn, Patrick C	33.92	1/31/2008	253	1.00	33.92
Flynn, Patrick C	33.92	1/31/2008	253	1.00	33.92
Flynn, Patrick C	33.92	1/15/2008	253	1.00	33.92
Flynn, Patrick C	33.92	1/15/2008	253	1.00	33.92
Flynn, Patrick C Total				24.75	839.52
Hoy, John Patrick	96	5/31/2008	253	3.00	288
Hoy, John Patrick	96	5/31/2008	253	1.00	96
Hoy, John Patrick	96	5/15/2008	253	1.00	96
Hoy, John Patrick	96	5/15/2008	253	1.00	96
Hoy, John Patrick	96	3/15/2008	253	1.00	96
Hoy, John Patrick	96	2/29/2008	253	1.00	96
Hoy, John Patrick	96	1/15/2008	253	1.00	96
Hoy, John Patrick Total				9.00	864
Marzouk, Michelle	14	1/07-6/07	253	6.50	91
Marzouk, Michelle	14	7/07-9/07	253	1.00	14
Marzouk, Michelle	14	5/20/2008	253	2.25	31.5
Marzouk, Michelle	14	5/20/2008	253	4.50	63
Marzouk, Michelle	14	5/20/2008	253	1.75	24.5
Marzouk, Michelle	14	5/6/2008	253	1.75	24.5
Marzouk, Michelle	14	5/6/2008	253	5.00	70
Marzouk, Michelle	14	5/6/2008	253	2.00	28
Marzouk, Michelle	14	4/22/2008	253	0.50	7
Marzouk, Michelle	14	4/22/2008	253	2.00	28
Marzouk, Michelle	14	2/26/2008	253	1.75	24.5
Marzouk, Michelle	14	2/26/2008	253	0.50	7
Marzouk, Michelle	14	2/12/2008	253	2.25	31.5
Marzouk, Michelle	14	2/12/2008	253	0.50	7
Marzouk, Michelle	14	1/29/2008	253	0.25	3.5
Marzouk, Michelle	14	1/15/2008	253	3.00	42
Marzouk, Michelle	14	1/15/2008	253	0.50	7
Marzouk, Michelle	14	1/15/2008	253	2.50	35
Marzouk, Michelle Total				38.50	539
Povich, Erin Patricia	31	10/07-11/07	253	17.50	542.5
Povich, Erin Patricia	31	7/07-9/07	253	8.50	263.5
Povich, Erin Patricia	31	5/31/2008	253	3.50	108.5
Povich, Erin Patricia	31	5/31/2008	253	4.00	124
Povich, Erin Patricia	31	5/31/2008	253	4.00	124

Povich, Erin Patricia	31	5/31/2008	253	4.00	124
Povich, Erin Patricia	31	5/15/2008	253	1.00	31
Povich, Erin Patricia	31	4/25/2008	253	2.00	62
Povich, Erin Patricia	31	4/25/2008	253	1.00	31
Povich, Erin Patricia	31	2/29/2008	253	1.00	31
Povich, Erin Patricia	31	2/29/2008	253	7.00	217
Povich, Erin Patricia	31	2/29/2008	253	2.50	77.5
Povich, Erin Patricia	31	2/29/2008	253	5.00	155
Povich, Erin Patricia	31	2/29/2008	253	4.00	124
Povich, Erin Patricia	31	2/29/2008	253	6.00	186
Povich, Erin Patricia	31	2/29/2008	253	2.00	62
Povich, Erin Patricia	31	2/15/2008	253	2.00	62
Povich, Erin Patricia	31	1/31/2008	253	1.00	31
Povich, Erin Patricia	31	1/31/2008	253	1.00	31
Povich, Erin Patricia	31	1/15/2008	253	2.00	62
Povich, Erin Patricia	31	1/15/2008	253	3.50	108.5
Povich, Erin Patricia	31	1/15/2008	253	5.00	155
Povich, Erin Patricia	31	1/15/2008	253	2.00	62
Povich, Erin Patricia	31	1/15/2008	253	2.00	62
Povich, Erin Patricia	31	1/15/2008	253	1.00	31
Povich, Erin Patricia	31	1/15/2008	253	1.50	46.5
Povich, Erin Patricia	31	12/31/2007	253	2.00	62
Povich, Erin Patricia	31	12/31/2007	253	3.00	93
Povich, Erin Patricia	31	12/31/2007	253	3.00	93
Povich, Erin Patricia	31	12/31/2007	253	1.50	46.5
Povich, Erin Patricia	31	12/31/2007	253	3.00	93
Povich, Erin Patricia	31	12/31/2007	253	4.00	124
Povich, Erin Patricia	31	12/15/2007	253	1.50	46.5
Povich, Erin Patricia	31	12/15/2007	253	2.00	62
Povich, Erin Patricia	31	12/15/2007	253	3.00	93
Povich, Erin Patricia Total				117.00	3627
Rochow, Michelle Menotti	34	7/07-9/07	253	39.50	1343
Rochow, Michelle Menotti	34	10/07-11/07	253	7.50	255
Rochow, Michelle Menotti	34	5/31/2008	253	4.00	136
Rochow, Michelle Menotti	34	5/31/2008	253	3.00	102
Rochow, Michelle Menotti	34	5/31/2008	253	2.00	68
Rochow, Michelle Menotti	34	5/31/2008	253	2.00	68
Rochow, Michelle Menotti	34	5/31/2008	253	3.00	102
Rochow, Michelle Menotti	34	5/31/2008	253	2.00	68
Rochow, Michelle Menotti	34	5/15/2008	253	4.00	136
Rochow, Michelle Menotti	34	5/15/2008	253	8.00	272
Rochow, Michelle Menotti	34	5/15/2008	253	6.00	204
Rochow, Michelle Menotti	34	5/15/2008	253	3.50	119
Rochow, Michelle Menotti	34	5/15/2008	253	3.00	102
Rochow, Michelle Menotti	34	4/25/2008	253	3.00	102
Rochow, Michelle Menotti	34	4/25/2008	253	3.00	102
Rochow, Michelle Menotti	34	4/25/2008	253	2.00	68
Rochow, Michelle Menotti	34	4/25/2008	253	2.00	68
Rochow, Michelle Menotti	34	4/25/2008	253	9.00	306
Rochow, Michelle Menotti	34	4/25/2008	253	6.00	204
Rochow, Michelle Menotti	34	4/25/2008	253	6.00	204
Rochow, Michelle Menotti	34	2/29/2008	253	9.00	306
Rochow, Michelle Menotti	34	2/29/2008	253	5.00	170
Rochow, Michelle Menotti	34	2/29/2008	253	4.00	136
Rochow, Michelle Menotti	34	2/29/2008	253	3.00	102
Rochow, Michelle Menotti	34	2/29/2008	253	4.00	136
Rochow, Michelle Menotti	34	2/15/2008	253	4.00	136
Rochow, Michelle Menotti	34	1/31/2008	253	1.00	34
Rochow, Michelle Menotti	34	1/31/2008	253	4.00	136
Rochow, Michelle Menotti	34	1/31/2008	253	2.00	68
Rochow, Michelle Menotti	34	1/31/2008	253	1.00	34
Rochow, Michelle Menotti	34	1/31/2008	253	2.00	68
Rochow, Michelle Menotti	34	1/15/2008	253	2.00	68
Rochow, Michelle Menotti	34	1/15/2008	253	3.00	102
Rochow, Michelle Menotti	34	1/15/2008	253	2.00	68
Rochow, Michelle Menotti	34	1/15/2008	253	3.00	102
Rochow, Michelle Menotti	34	1/15/2008	253	3.00	102

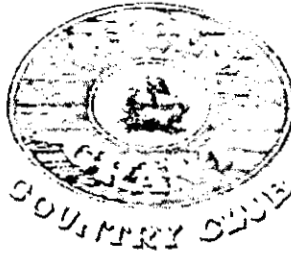
Rochow, Michelle Menotti	34	1/15/2008	253	2.00	68
Rochow, Michelle Menotti	34	1/15/2008	253	3.00	102
Rochow, Michelle Menotti	34	1/15/2008	253	1.00	34
Rochow, Michelle Menotti	34	1/15/2008	253	1.00	34
Rochow, Michelle Menotti	34	1/15/2008	253	2.00	68
Rochow, Michelle Menotti	34	12/31/2007	253	2.00	68
Rochow, Michelle Menotti	34	12/31/2007	253	1.00	34
Rochow, Michelle Menotti	34	12/31/2007	253	3.00	102
Rochow, Michelle Menotti Total				188.50	6409
Valrie, LaWanda N	14	5/20/2008	253	3.07	43.01
Valrie, LaWanda N	14	5/20/2008	253	4.61	64.52
Valrie, LaWanda N	14	5/20/2008	253	6.14	86.02
Valrie, LaWanda N	14	5/20/2008	253	9.22	129.03
Valrie, LaWanda N	14	5/20/2008	253	12.29	172.04
Valrie, LaWanda N	14	5/6/2008	253	6.14	86.02
Valrie, LaWanda N	14	5/6/2008	253	4.61	64.52
Valrie, LaWanda N	14	5/6/2008	253	9.22	129.03
Valrie, LaWanda N	14	5/6/2008	253	9.22	129.03
Valrie, LaWanda N	14	5/6/2008	253	9.22	129.03
Valrie, LaWanda N	14	5/6/2008	253	6.14	86.02
Valrie, LaWanda N	14	4/22/2008	253	3.07	43.01
Valrie, LaWanda N	14	4/22/2008	253	3.07	43.01
Valrie, LaWanda N	14	2/26/2008	253	9.22	129.03
Valrie, LaWanda N Total				95.24	1333.32
Weeks, Kirsten Elise	46	2/29/2008	253	2.00	92
Weeks, Kirsten Elise	46	2/29/2008	253	4.00	184
Weeks, Kirsten Elise	46	2/29/2008	253	8.00	368
Weeks, Kirsten Elise	46	2/29/2008	253	9.00	414
Weeks, Kirsten Elise	46	2/15/2008	253	2.00	92
Weeks, Kirsten Elise	46	2/15/2008	253	1.00	46
Weeks, Kirsten Elise	46	2/15/2008	253	2.00	92
Weeks, Kirsten Elise	46	2/15/2008	253	3.00	138
Weeks, Kirsten Elise	46	2/15/2008	253	3.00	138
Weeks, Kirsten Elise	46	2/15/2008	253	2.00	92
Weeks, Kirsten Elise	46	2/15/2008	253	1.00	46
Weeks, Kirsten Elise	46	2/15/2008	253	3.00	138
Weeks, Kirsten Elise	46	2/15/2008	253	3.00	138
Weeks, Kirsten Elise	46	2/15/2008	253	4.00	184
Weeks, Kirsten Elise	46	12/31/2007	253	9.00	414
Weeks, Kirsten Elise	46	12/31/2007	253	5.00	230
Weeks, Kirsten Elise Total				61.00	2806
Grand Total				550.49	17321.66

Captive Rates

Dipasquale, Susan M	33.92
Durham, Rick J	96
Flynn, Patrick C	34
Hoy, John Patrick	96
Marzouk, Michelle	14
Povich, Erin Patricia	31
Rochow, Michelle Menotti	34
Valrie, LaWanda N	14
Weeks, Kirsten Elise	46

Attachments Responding to Item 5

Service Agreement



5101 S.E. MILES GRANT ROAD • STUART, FLORIDA 33494 • TELEPHONE 305/286-2220

December 16, 1985

Mr. Perry Owens
Chairman & Chief Executive Officer
Utilities Inc.
2335 Sanders Road
Northbrook, IL 60062

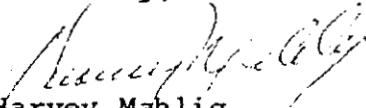
Dear Mr. Owens:

Because of a shortage of irrigation water, the Club applied to the South Florida Water Management District for an increase in its allotment.

A copy of their answer is enclosed. In it are suggestions to obtain additional irrigation water which involves cooperation from our water supply utility.

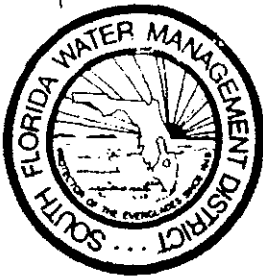
We would appreciate it if you would give us the benefit of your thinking regarding the implementation of the suggestions.

Sincerely,


Harvey Mahlig
President

HM:dlc

enc.



South Florida Water Management District

John R. Wodraska, Executive Director
Tifford C. Creal, Deputy Executive Director

Post Office Box V 3301 Gun Club Road
West Palm Beach, Florida 33402
Telephone (305) 686-8800
Florida WATS Line 1-800-432-2045

IN REPLY REFER TO:

December 11, 1985

Harvey Mehlig, President
Miles Grant Country Club
5101 SE Miles Grant Road
Seventy, FL 32944

Re: Modification, water use Permit 45-00067-W
Martin County

Dear Mr. Mehlig:

In reference to your request that the Miles Grant Country Club irrigation water use permit be modified to increase the annual allocation to 79.2 MG and the maximum day withdrawal rate from the Floridan Aquifer well be increased to 200,000 GPD, the following is noted:

1. The allocations given to both the Miles Grant public water utility and the country club were based upon a detailed water budget prepared by District staff, the purpose of which was to determine the maximum safe withdrawal which could be made in the Miles Grant area. Subsequent monitoring by the water utility appears to confirm the validity of the water budget calculations, and suggest that additional quantities of water are probably not available.
2. The period of record of the monitoring data collected during the period of time when the Floridan well was in use during 1985 is too short to be able to project the effects of long-term use of the well at the currently-permitted withdrawal rates, much less at an increased rate.

Therefore, if not withdrawn, the application for permit modification will be processed for permit on the grounds of water availability as well as water quality concerns.

In order to obtain additional water for irrigation, it is suggested that you investigate one or more of the following:

1. Entering into a joint agreement with the public water supply utility. As noted, the current allocations are based upon a water budget calculation. Under a joint agreement, that portion of the available water not being used for public water supply, when secondarily re-used for irrigation in the form of effluent, could be used directly by the country club for irrigation.
2. Obtaining a permit for direct use of sewage effluent from the percolation pond by placing a percolation well adjacent to and downgradient from the pond.

Stanley W. Helm
Chairman - Miami

William E. Sadowski
Vice Chairman - Miami

J. Neil Gallagher
St. Cloud

Nathaniel P. Reed
Hobe Sound

William E. Hines
Cocoa Beach

John F. Flanigan
North Palm Beach

Timothy E. Powers
IndianTown

Nancy H. Roen
Plantation

Oscar M. Corbin, Jr.
Ft. Myers

3. Entering into a cooperative agreement with the public utility to upgrade the sewage treatment plant such that the plant effluent could be used directly for irrigation, instead of the current, somewhat inefficient, method of the percolation pond recharging the lake from which irrigation withdrawals are made. The effluent used for irrigation would represent an additional source of water; the lake could continue to be used to the extent allowed under limiting conditions of the current permit.

If you have any questions or if I can be of assistance, please contact me.

Sincerely,



Richard F. Sower
Hydrogeologist
Water Use Division
Resource Control Department

cc: Mr. Nathaniel Reed
Mr. Timar Powers

UTILITIES, INC. OF FLORIDA
AN AFFILIATE OF UTILITIES, INC.
200 WEATHERSFIELD AVE.
ALTAMONTE SPRINGS, FLORIDA 32701
TELEPHONE: 305-869-1919

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 312/498-6440

January 2, 1986

Mr. Harvey Mahlig, President
Miles Grant Country Club
5101 S.E. Miles Grant Road
Stuart, FL 33494

Dear Mr. Mahlig:

In response to your letter of December 16, 1985 concerning the Country Club's need for additional irrigation water, the following information is supplied:

1. All sewage effluent from our utility customers currently is being used by the Country Club.
2. The flow currently averages approximately 165,000 gallons per day during peak usage.
3. The small holding pond (called a percolation pond by Water District) does not lose very much sewage through seepage due to high water table underneath pond.
4. We have proposed a plant modification to the Florida DER which will:
 - a. eliminate the small holding pond
 - b. Increase the treatment capacity of the existing system, and
 - c. Improve the quality of the effluent.

The plant modifications have been planned to solve the problem raised by the Florida D.E.R. requiring a three day holding tank for plant upset conditions.

If additional areas were tied into the central sewer system, their effluent would be available for irrigation purposes. This is not a short term solution, however.

If, as suggested by the Water District, effluent was sprayed directly from the treatment plant, a holding lake would still be required to normalize flow and pump capacities. This does not appear to be a viable alternative.

Page -2-

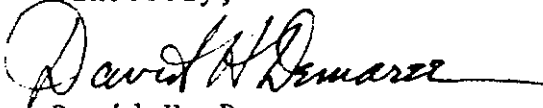
Mr. Harvey Mahlig
January 2, 1986

Finally, the option of entering into an agreement to allow the Country Club to utilize excess water withdrawal capacity of the Utility Company may be a possibility. Our pumpage varies in direct proportion to the occupancy of units within Miles Grant. This means that some months we have more excess capacity than other months when occupancy is near 100%. Since we must reserve the right to all of our withdrawal permit, we would have to keep control of the amount withdrawn by charging the Country Club on a per 1,000 gallon basis for all water taken from the utility's allocation by the Country Club. The joint usage would have to be carefully monitored.

We are certain that the Country Club is employing the obvious conservation techniques, such as sprinkling only at night when maximum efficiency is accomplished with little evaporation experienced. Also, the system should be pressure-tested to insure water is being delivered to the spray heads where needed and not lost through leaks in mains.

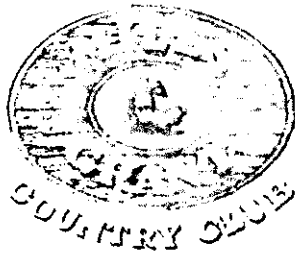
Please let us know if you wish to pursue this subject further.

Sincerely,

A handwritten signature in cursive script, reading "David H. Demaree". The signature is written in dark ink and is positioned above the typed name and title.

David H. Demaree
Vice President

DHD:ajm



5101 S.E. MILES GRANT ROAD • STUART, FLORIDA 34997 • TELEPHONE ⁴⁰⁷~~305~~286-2220

August 25, 1988

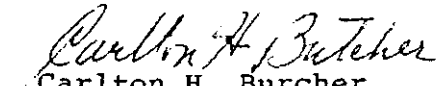
Utilities Inc.
Mr. Patrick J. O'Brien
2335 Sanders Road
Northbrook, IL 60062

Dear Mr. O'Brien:

Referencing your meeting of June 21, 1988 with Messrs. Wallower, Mazuk and Rasmusson, I would like to verify the rate agreed upon at that luncheon meeting to tie into your line as required by the D.E.R. to supply water to the 8th fairway. According to my understanding, the amount is 50¢/1,000 gallons.

Please advise to the correctness of this rate.

Sincerely,


Carlton H. Burcher
Vice President

CHB:dlc

UTILITIES, INC.

2335 Sanders Road
Northbrook, Illinois 60062
312/498-6440

*file
Miles Grant
Rates*

August 30, 1988

Mr. Carlton H. Burcher
Vice President
Miles Grant Country Club
5101 S.E. Miles Grant Road
Stuart, Florida 34997

Dear Mr. Burcher:

Thank you for your letter of August 25, 1988 to Mr. O'Brien. We confirm your understanding that the rate for supplying water to the 8th fairway will be \$.50/1,000 gallons with the following conditions and understandings:

- 1) Water taken from our system at this location will be used only for watering the 8th fairway.
- 2) Recognizing that we could not commit to a price for an indefinite period of time, we will extend this commitment until the date of our next general rate increase. At that time we will review the rate in conjunction with our other rates.
- 3) If a meter larger than 2" is required, we will ask you to pay the incremental cost.
- 4) Recognizing that the county may, in the future, pursue purchasing the system, this commitment will be binding on us only as long as we own the system.
- 5) If, for any reason, we have a shortage of water to deliver to the residents of Miles Grant, we will ask that the sprinkling of the 8th fairway be curtailed until we can restore our pumping capacity to normal.

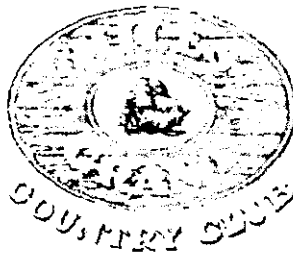
We are interested in working with you and the country club in this matter in the spirit of cooperation. If you have a question on any of these conditions, please feel free to call me collect.

Sincerely,



David H. Demaree
Vice President, Operations

DHD:ajm



5101 S.E. MILES GRANT ROAD • STUART, FLORIDA 34997 • TELEPHONE 407/286-2220

August 14, 1989

Mr. David Demaree
Director of Operations
Utilities, Incorporated
2335 Sanders Road
Northbrook, Illinois 60062

Dear Mr. Demaree:

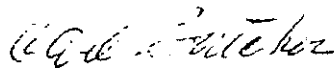
We would like to formalize our agreement with your company to provide supplemental water to Miles Grant Country Club. This water will enable us to maintain our ponds at the legally set limit of 6" above mean sea level (?) and still properly irrigate our golf course. This additional water will only be required during the summer season, since full occupancy during the winter months will provide sufficient effluent water to maintain proper pond levels.

At any time if Utilities Inc. is concerned as to their well volumes or possible salt water intrusion, we will immediately upon notification stop withdrawing this supplemental water.

We understand that the rate per thousand gallons will be a mutually agreed upon rate.

We wish to express our appreciation of your understanding and cooperation in this matter.

Very truly yours,


Carl Butcher
President

CB:al

MILES GRANT WATER & SEWER COMPANY

Sub 640

Rates are stated bimonthly

Effective 08/12/07

WATER:

64001	5/8" Residential	Base charge	\$	21.81
64002	1" Residential	Base charge	\$	54.28
64004	5/8" General Service	Base charge	\$	21.81
64005	5/8" Gen Serv. Irrigation	Base charge	\$	21.81
64010	1" General Service	Base charge	\$	54.28
64012	1.5" General Service	Base charge	\$	108.40
64013	2" General Service	Base charge	\$	173.42
64015	4" General Service	Base charge	\$	541.59
	<u>Usage on all above meter sizes</u>		@	2.66/1,000

64007	2" Irrigation Bulk Rate (Special agreement per DHD 12/88- M.G. Country Club 8th Fairway Irrigation)	Base charge	\$	0.00
		Usage	@	.54/1,000

SEWER:

64022	5/8" Residential All meter sizes	Base charge	\$	28.79
		Usage	@	4.06/1,000
		Maximum 20,000	\$	109.99
64029	5/8" General Service	Base charge	\$	28.79
64032	1.5" General Service	Base charge	\$	144.00
64033	2" General Service	Base charge	\$	230.41
64035	4" General Service	Base charge	\$	720.11
	<u>Usage on Com'l all meter sizes</u>		@	4.06/1,000

MISCELLANEOUS:

64051	New Account Chg - W customer (initial customer-this code must be added manually keying -0 customer)	\$	15.00
64054	Reconnect Chg - W customer (subsequent customers-this code added by computer when status changed to A)	\$	15.00
64053	New Account Chg - W&S customer (add code manually as above)	\$	15.00
64056	Reconnect Chg - W&S customer (added by computer as above)	\$	15.00
	Premises Visit (Use code 00012)	\$	10.00

Discovery Items 5(d)

Discovery Item Number 5(d)-1
MFR E-14 Page 2

UBR SUMMARY	UBR COCN	THDW(528D RC) SUMPTION BY THO	USANOS FOR INVO	ICES ISSUED	UTILITY	BILLING SYSTEM	PA	GE 1	January	February	March	April	May	June	Grand Total
BitCode	Rge	July	August	September	October	November	December	January	February	March	April	May	June	Grand Total	
64001		102													1
64001		170				1									1
64001		111						1							1
64001		137						1							1
64001		156						1							1
64001		175						1							1
64001		204		1				1							1
64001		211													1
64001		481										1			1

Response: As you can see above, the high levels of consumption presented in the billing analysis are correct.

Discovery Item Number 5(d)-2
MFR E-14 Page 2

(528A) RC) Report UB	(528A) RC) Report U	RCONS BRCONS	RC Detail Consu RC	mption Inform	ion by Bill Cod	e By Account	Created	On 16.15.05 07	Page 1	Page 2	June	July	August	September	October	November	December	GrandTotal
BLCODE	Account Numb	B.Pro	January	Detail Co	February	March	April	May	June	July	August	September	October	November	December	GrandTotal		
64001	6400104183	6	480820		4750													
64001	6400105112	6	89180		73320				1110		620		2040		15560	504800		
64001	6400105131	6	72090		81800				96310		94280		85360		111080	551510		
64001	6400107042	6	0		211440				137200		90790		101790		158150	638460		
64001	6400108120	6	55870		66500				78570		0		84900		175020	466530		
									73830		204450				110310	626660		

Response: Please see above provided copies of the specific account holders (customer's) consumption for each month of the last year.

Discovery Item Number 5(d)-3
MFR E-14 Page 2

Response: This is correct, there are no appropriate adjustments to correct this consumption or cause to resubmit E-14 page 2.

Discovery Item Number 5(d)-1
MFR E-14 Page 3

REPORT SUMMARY	UBR CON	THDW(528D.RC) S SUMPTION BY THO	UMMARY CONSUMPT USANDS FOR INVO	ION BY THOUSAND ICES ISSUED	S FOR INVOICES UTILITY	ISSUED BILLING SYSTEM	CREA	TED ON 18:16:24	7/30/2007 PA	GE 3	July	August	September	October	November	December	Grand Total
84002		130															1

Response: As you can see above, the high levels of consumption presented in the billing analysis are correct.

Discovery Item Number 5(d)-2
MFR E-14 Page 3

(528A. RC) Report U	RC) Report UB RC) Report U	RCONS BRCONS	RC Detail/ Consu RC	mpion Informat Detail Co	ion by Billi Cod Utilities, nsumption Inlor	a By Account Inc - Billing S mation by Bill	Created ystem Code by Account	On 18 15:05 07	Page 2	-37	6	June	July	August	September	October	November	December	Grand Total
84002	8400107092		3		2570		130050					77580							210200

Response: Please see above provided copies of the specific account holder's (customer's) consumption for each month of the test year.

Discovery Item Number 5(d)-3
MFR E-14 Page 3

Response: This is correct, there are no appropriate adjustments to correct this consumption or cause to resubmit E-14 page 3

Discovery Item Number 5(d)-1
MFR E-14 Page 10

REPORT UBR THDW(528) SUMMARY INFORMATION BY THIS FOR IN ISSUED CREA TED ON 16 7/30/2007
 REPORT UBR THDW(528D.RC) UTILITY BILLING SYSTEM PA GE 10
 SUMMARY CON SUMPTION USANDS FICES ISSUED

BLCode	Rge	July	August	September	October	November	December	January	February	March	April	May	June	Grand Total
64022	102					1								1
64022	111							1						1
64022	137												1	1
64022	156							1						1
64022	445									1				1

Response: As you can see above, the high levels of consumption presented in the billing analysis are correct.

Discovery Item Number 5(d)-2
MFR E-14 Page 10

(528A .RC) Report UB RCONS .RC Detail Consumption Information by Bill Code By Account Created On 16:15:0 -37
 (528A .RC) Report U BRCONS .RC Utilities, Inc - Billing system Page 4 6
 Detail Consumption Information by Bill Code by Account

BLCode	Account Numb	B.Pro	January	February	March	April	May	June	July	August	September	October	November	December	GrandTotal
64022	6400105131	6		72030			81500	137200		90790			101790	156150	639460
64022	6400105112	6		83180			73320	99310		94280			85360	111080	551510
64022	6400104163	6		480820			4750	1110		520			2040	15560	504800

Response: Please see above provided copies of the specific account holder's (customer's) consumption for each month of the test year.

Discovery Item Number 5(d)-3
MFR E-14 Page 10

Response: This is correct, there are no appropriate adjustments to correct this consumption or cause to resubmit E-14 page 10.

Discovery Items 5(e)

Revenue Schedule at Present and Proposed Rates - Sewer

Florida Public Service Commission

Company: Miles Grant Water and Sewer Company
 Docket No.: 060253 - WS
 Test Year Ended: June 30, 2007
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-7
 Page 2 of 2 REVISED
 Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be

Line No.	Bill Code	Class/Meter Size	Total Bills	Total Gallons (MG)	Adjustments	Test Year Rates	Test Year Revenues	Current Rates Eff. 8.12.07	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1		RESIDENTIAL									
2	64022	5/8"	7,215			\$ 27.98	\$201,875.70	\$ 28.79	\$ 207,719.85	\$ 54.82	\$ 395,526.30
3		Gallage Charge per 1000 gallons (Maximum 20,000 gallons)		29,619		3.95	116,995.05	4.06	120,253.14	7.56	223,919.64
5		Total Residential	7,215	29,619			\$318,870.75		\$ 327,972.99		\$ 619,445.94
6		Average Residential Bill					\$ 44.20		\$ 45.46		\$ 85.85
7											
8		GENERAL SERVICE									
9	64029	5/8"	72			27.98	\$2,014.56	28.79	\$ 2,072.88	\$ 54.82	\$ 3,947.04
10	64032	1-1/2"	6			139.96	839.76	144.00	864.00	274.10	1,644.60
11	64033	2"	6			223.94	1,343.64	230.41	1,382.46	438.56	2,631.36
12	64035	4"	0			699.88	-	720.11	-	1,370.50	-
13		Gallage Charge per 1000 gallons		1,717		3.95	6,782.15	4.06	6,971.02	9.07	15,573.19
14		Total General Service	84	1,717			\$10,980.11		\$ 11,290.36		\$ 23,796.19
15		Average General Service Bill					\$ 130.72		\$ 134.41		\$ 283.29
16		IRRIGATION									
17	64007	2" Irrigation Bulk Rate	6			0.00	-	-	-	-	-
18		Gallage Charge per 1,000 Gallons		9,347	-9,347	0	4,953.91	0.54	5,047.38	-	-
19		Total Irrigation	6	9,347	(9,347)	0	\$ 4,953.91		\$ 5,047.38		\$ -
20		Average Irrigation Bill					\$825.65		\$841.23		\$0.00
21		Other Revenues					\$ 1,501.05		\$ 1,501.05		\$ 1,501.05
22											
23		Total Annualized / Proposed Revenues					\$336,305.82		\$ 345,811.78		\$ 644,743.18
24		Adjustment to reclassify revenues for Bill Code 64007 booked to the incorrect account					\$ (4,953.91)		\$ (5,047.38)		
25		Adjusted Annualized / Proposed Revenues					\$ 331,351.91		\$ 340,764.40		\$ 644,743.18
26		Total Per Books					\$ 337,176.06		\$ 337,176.06		\$ 337,176.06
27		Difference					\$ (5,824.15)		\$ 3,588.34		\$ 307,567.12
28		Percentage					-1.73%		1.06%		91.22%