

LAW OFFICES

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STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE, (1924-2006)

December 12, 2008
VIA HAND DELIVERY

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

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

Paul Stallcup
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RECEIVED-FPSC
08 DEC 12 PM 4:47
COMMISSION CLERK

Re: Sun Communities Finance LLC D/B/A Water Oak Utility; PSC Docket No. 0295-08-0001
Our File No. 33013.01

Dear Paul:

As a result of our previous discussions I assume that someone in your office is preparing to announce a customer meeting in the above-referenced matter. In order to do so, we will need to know when and where, and to distribute a notice in advance of that meeting. Because this case has gone on so long, we would request that you organize that meeting and the date for that meeting as quickly as possible. As I have told you, I will be out late January and late February. However, the last week of January and the first two weeks of February, I am available. Hopefully, we can get it accomplished during that time. Please let me know as soon as possible what the proposed date is and provide me with a draft of the customer notice you would like distributed.

In addition, as a result of the changes that have occurred in this case and the additional time it has taken, we have attempted to update rate case expense. I am attaching hereto a full analysis of legal, accounting, and in-house expenses incurred and estimated to complete for this rate case, and the annual amortization amount that we believe is appropriate as a result.

Please substitute this calculation of rate case expense into the revenue neutral rate restructuring in calculating the rates that the staff will recommend.

If you have any questions in this regard or need any further information in order to fully include the rate case expenses, or anything else related to our filing, please let me know as quickly as possible.

COM
ECR
GCL
OPC
RCP
SSC
SGA
ADM
CLK

FMD/tms
cc: Ann Cole, Clerk
Keino Young, Esq.
Jennie Lingo

Sincerely,
ROSE, SUNDBSTROM & BENTLEY, LLP

F. Marshall Deterding
For The Firm

DOCUMENT NUMBER-DATE
11520 DEC 12 08
FPSC-COMMISSION CLERK

Sun Communities Finance, LLC d/b/a Water Oak Utility
Docket No. 080295
Total Actual and Estimated Rate Restructuring Expense

Legal - Rose, Sundstrom & Bentley	\$ 22,326.10
Accounting - Carlstedt, Jackson, Nixon & Wilson CPA's	\$ 10,302.00
In-House Time and Expenses	<u>\$ 8,140.00</u>
Total Actual and Estimated Expense	<u>\$ 40,768.10</u>
Four Year Amortization	/4
Annual Amortization of Actual and Estimated Rate Restructuring Expense	<u>\$ 10,192.03</u>

DOCUMENT NUMBER-DATE
11520 DEC 12 8
FPSC-COMMISSION CLERK

SUN COMMUNITIES FINANCE, LLC D/B/A WATER OAK UTILITY
PSC Docket No. 080295-WU
Rate Restructuring Actual and Estimated
LEGAL SERVICES

	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
<u>Expense Incurred to Date</u>	\$ <u>9,135.00</u>	\$ <u>1,001.10</u>	\$ <u>10,136.10</u>
<u>Estimate to Complete</u>	\$ <u>11,315.00</u>	\$ <u>875.00</u>	\$ <u>12,190.00</u>
TOTAL ACTUAL AND ESTIMATED	<u>\$ 20,450.00</u>	<u>\$ 1,876.10</u>	<u>\$ 22,326.10</u>

SCHEDULE OF ACTUAL LEGAL FEES AND COSTS
SUN COMMUNITIES FINANCE LLC D/B/A WATER OAK UTILITY
DOCKET NO. 080295

<u>Invoice Date</u>	<u>Hours</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
4/15/2008	3.0	\$ 870.00	\$ -	\$ 870.00
5/13/2008	4.0	\$ 1,160.00	\$ -	\$ 1,160.00
6/12/2008	13.9	\$ 4,031.00	\$ 1,001.10	\$ 5,032.10
7/11/2008	4.8	\$ 1,392.00	\$ -	\$ 1,392.00
11/12/2008	<u>5.8</u>	<u>\$ 1,682.00</u>	<u>\$ -</u>	<u>\$ 1,682.00</u>
	31.5	\$ 9,135.00	\$ 1,001.10	\$ 10,136.10
		TOTAL ACTUAL FEES AND COSTS	\$ 10,136.10	

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
27777 FRANKLIN RD, SUITE 200
SOUTHFIELD, MI 48034

APRIL 15, 2008
INVOICE # 37515
FILE # 33013-00002
PAGE 1

MATTER: SUN COMMUN. FINANCE-WATER OAK/GENERAL

3/19/08	REVIEW BOB NIXON'S RATE RESTRUCTURING SCHEDULES.	2.00
3/20/08	TELEPHONE CONFERENCE WITH STAFF REGARDING LIMITED PROCEEDING AND LETTER TO CLIENT REGARDING PROCEDURE TO APPLY.	1.00
	TOTAL HOURS	3.00

PROFESSIONAL FEES \$ 870.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 870.00
=====

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SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
27777 FRANKLIN RD, SUITE 200
SOUTHFIELD, MI 48034

MAY 13, 2008
INVOICE # 37703
FILE # 33013-00002
PAGE 1

MATTER: SUN COMMUN. FINANCE-WATER OAK/GENERAL

4/22/08	REVIEW EMAIL AND TELEPHONE CONFERENCE WITH BOB NIXON; REPLY TO BRIAN FANNON BY EMAIL REGARDING STATUS OF CASE.	1.50
4/23/08	REVIEW FINAL SCHEDULE REGARDING RATE RESTRUCTURING RECEIVED FROM BOB NIXON.	.50
4/25/08	REVIEW RULES AND STATUTES REGARDING FILING LIMITED PROCEEDING AND EMAILS TO PSC STAFF REGARDING SAME.	.90
4/29/08	REVIEW BOB NIXON'S SCHEDULE; TELEPHONE CONFERENCE WITH STAFF AND EMAIL FROM STAFF REGARDING REVENUE NEUTRAL RATE RESTRUCTURING AND REVIEW FILES REGARDING SAME.	1.10

TOTAL HOURS 4.00

PROFESSIONAL FEES \$ 1,160.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 1,160.00
=====

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
27777 FRANKLIN RD, SUITE 200
SOUTHFIELD, MI 48034

JUNE 12, 2008
INVOICE # 37977
FILE # 33013-00003
PAGE 1

MATTER: GENERAL MATTERS-WATER OAK UTILITIES

5/05/08	WORK ON LIMITED PROCEEDING PLEADING; REVIEW STATUTE AND RULES AND BOB NIXON'S SCHEDULES; BEGIN TO ORGANIZE ITEMS.	2.40
5/06/08	CONTINUE REVIEW OF DOCUMENTS, RULES AND STATUTES AND WORK ON PLEADING AND ORGANIZATION OF DRAFT AFFIDAVIT; DRAFT LETTER TO HOEKSTRA; REVIEW AND SEND; REVIEW NOTICE RULE.	3.60
5/07/08	CONTINUE WORK ON FINAL APPLICATION; REVIEW FILES AND PREVIOUS ORDERS AND CORRESPONDENCE; REVIEW WATER MANAGEMENT DISTRICT PERMITS REGARDING REQUIREMENTS TO CHANGE RATE STRUCTURE AND EMAILS TO JULIAN COTO REGARDING QUESTIONS REGARDING SAME.	2.20
5/08/08	REVIEW COTO CORRESPONDENCE ON CONSERVATION PLAN; REVIEW PLAN AND PERMIT; REVIEW BRIAN FANNON EMAIL AND RESPOND TO SAME REGARDING ISSUES AND POTENTIAL BASIS FOR APPLICATION.	1.80
5/14/08	REVIEW CORRESPONDENCE TO WATER MANAGEMENT DISTRICT AND REPLY RECEIVED.	.20
5/15/08	REVIEW EMAIL FROM BRIAN FANNON REGARDING LEVERAGE FORMULA; REVIEW STAFF RECOMMENDATION AND SCHEDULE; REVIEW PSC WEBSITE; REVIEW PRIOR RATES OF RETURN; RESPOND TO BRIAN FANNON; REVIEW EMAILS FROM FANNON REGARDING WATER MANAGEMENT DISTRICT SCHEDULE.	1.20
5/28/08	REVIEW EMAIL FROM BRIAN FANNON AND REVIEW APPLICATION PLEADING AND DOCUMENTS.	.30
5/29/08	REVIEW LETTER FROM WATER MANAGEMENT DISTRICT; REVISE PLEADING AND REGARDING LIMITED PROCEEDING.	.70
5/30/08	ORGANIZE, REVISE AND FINALIZE LIMITED PROCEEDING FILING; FILE LIMITED PROCEEDING; WITH THE PSC IN FINAL.	1.50

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK

Invoice #: 37977

PAGE 2

TOTAL HOURS 13.90

PROFESSIONAL FEES \$ 4,031.00

FILING FEE 1,000.00

LONG DISTANCE CALLS 1.10

TOTAL COSTS ADVANCED \$ 1,001.10

TOTAL STATEMENT \$ 5,032.10

=====

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WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
27777 FRANKLIN RD, SUITE 200
SOUTHFIELD, MI 48034

JULY 11, 2008
INVOICE # 38164
FILE # 33013-00002
PAGE 1

MATTER: SUN COMMUN. FINANCE-WATER OAK/GENERAL

6/11/08	REVIEW INDEX INFORMATION FROM BOB NIXON; REVIEW PENDING RATE PROCEEDING AND EMAIL TO BOB NIXON AND PAUL DECHARIO; TELEPHONE CONFERENCE WITH BOB NIXON AND PAUL DECHARIO.	1.50
6/13/08	REVIEW EMAIL REGARDING INDEXED RATE FROM BOB NIXON'S OFFICE AND REVIEW FILE REGARDING PROPOSED RATES.	.30
6/23/08	REVIEW EMAIL REGARDING STATUS FROM BRIAN FANNON; REVIEW FILE; REVIEW PSC WEBSITE; LEAVE TELEPHONE MESSAGE WITH STAFF ANALYST.	.80
6/24/08	REVIEW PSC WEBSITE; TELEPHONE CONFERENCE WITH STAFF ANALYST AND EMAIL TO BRIAN FANNON REGARDING STATUS OF INDEX AND RATE RESTRUCTURING.	1.20
6/30/08	TELEPHONE CONFERENCE WITH STAFF ATTORNEY; REVIEW STATUTE AND REVISE PLEADING AND SEND REVISED PLEADING WITH COVER LETTER.	1.00
	TOTAL HOURS	4.80

PROFESSIONAL FEES \$ 1,392.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 1,392.00
=====

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WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
27777 FRANKLIN RD, SUITE 200
SOUTHFIELD, MI 48034

NOVEMBER 12, 2008
INVOICE # 38842
FILE # 33013-00003
PAGE 1

MATTER: GENERAL MATTERS-WATER OAK UTILITIES

10/28/08	TELEPHONE CONFERENCE WITH UMBEL AND HOEKSTRA; REVIEW FILE AND THE WEBSITE REGARDING STATUS OF CASE; LEAVE VOICE MESSAGE WITH STAFF.	1.20
10/29/08	TELEPHONE CONFERENCE WITH PAUL STALLCUP; REVIEW ORIGINAL FILING AND WEBSITE; EMAIL TO ALL REGARDING STALLCUP'S POSITION AND EFFECT ON FILING.	2.40
10/31/08	REVIEW BOB NIXON'S EMAIL AND ANALYSIS OF STAFF POSITIONS AND EMAIL TO ALL REGARDING SUGGESTED COURSE OF ACTION AND ISSUES REGARDING SAME.	2.20
	TOTAL HOURS	5.80

PROFESSIONAL FEES \$ 1,682.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 1,682.00
=====

SUN COMMUNITIES FINANCE, LLC D/B/A WATER OAK UTILITY
PSC Docket No. 080295-WU
Rate Restructuring Estimate to Complete
LEGAL SERVICES

<u>Estimate to Complete</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
Prepare estimate of actual and estimated rate case expense schedules for provision to auditors and staff; work with accountant and company personnel on preparation of such schedules. 3.5 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	\$1,085	\$100	\$1,185
Assist in preparation of customer meeting location and notice and distribution of notice. Assist in organization of and planning for customer meeting; telephone conferences with staff; telephone conference with company officials; correspondence to company re: plan for customer meeting and company's role and staff's role in same. Deal with any post meeting issues. 7.5 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	2,325	100	2,425
Obtain and review staff recommendation and telephone conference with client and accountant re: same. Detailed correspondence with client re: same and issues related to same; review analysis of both and answer questions of client re: staff recommendation. 6.0 hours @ \$310 Fed-Ex, Photocopies, Fax, and Postage	1,860	200	2,060
Prepare for and attend final agenda conference; make presentation to Commission; return and contact client and detailed letter to client and accountant re: outcome of agenda conference and remaining steps to finalization. 6.0 hours @ \$310 Telephone and other expenses	1,860	100	1,960
Review of Final Order; discussion with client, and accountants re: same and effect of same; extensive letter to client re: same; discuss possibility of reconsideration or appeal and plan for implementation and remaining steps. 7.0 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	2,170	200	2,370
Check on finalization of Order; telephone conference, emails and correspondence to client and accountants re: same and re: implementation of same. 2.5 hours @ \$310 Telecopies, Photocopies, and Postage	775	75	850
Assist client in preparation of final customer notice of rates and preparation of final tariffs; work with staff on finalization of both; instructions to client on distribution of notice and implementation of rates; review final tariffs and forward to client for inclusion in tariff. 4.0 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	<u>1,240</u>	<u>100</u>	<u>1,340</u>
Total Estimated Expense to Complete	<u>\$11,315</u>	<u>\$875</u>	<u>\$12,190</u>

Note: The above charges assume agreement with staff recommendation, no discovery or staff data requests, no extensive discussion of issues at agenda, and no proposal for reconsideration or appeal of the Commission's final decision. To the extent that any such additional responsibilities are undertaken, an additional estimate to complete will be necessary.

Sun Communities Finance d/b/a Water Oak Utility
 Limited Proceeding for Conservation Rate Structure
 Actual and Estimated Accounting Expense
 Carlstedt, Jackson, Nixon & Wilson CPA's, PA

Line	Invoice		Out of	
<u>No.</u>	<u>Month of Service</u>	<u>Date</u>	<u>Fees</u>	<u>Pocket</u>
				<u>Total</u>
1	<u>Actual expense</u>			
2	February, 2008	3/17/08	\$ 320	\$ 320
3	March, 2008	4/16/08	5,940	5,940
4	April, 2008	5/16/08	386	\$ 66
5	October, 2008	11/12/08	<u>1,540</u>	<u>-</u>
6	Total actual expense		<u>8,186</u>	<u>66</u>
7	<u>Estimate to Complete</u>			
8	Prepare rate case expense schedule			
9	R. Nixon - 2 hrs. @ \$225		450	450
10	Review Staff Recommendation			
11	R. Nixon - 4 hrs. @ \$225		900	900
12	Conferences with client/attorney			
13	R. Nixon - 2 hrs. @ \$225		450	450
14	Proof final revenues			
15	R. Nixon - 1 hr. @ \$225		<u>225</u>	<u>25</u>
16	Total estimate to complete		<u>2,025</u>	<u>25</u>
17	Total actual & estimated accounting expense		<u>\$ 10,211</u>	<u>\$ 91</u>
				<u>\$ 10,302</u>



Carlstedt, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.
Paul E. DeChario, C.P.A.
Katherine U. Jackson, C.P.A.
Robert H. Jackson, C.P.A.
Cheryl T. Losee, C.P.A.
Robert C. Nixon, C.P.A.
Jeanette Sung, C.P.A.
Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

March 17, 2008

Mr. Mark Smyth
Sun Communities, Inc.
Sun Communities Finance, L.L.C.
The American Center
27777 Franklin Rd., Suite 200
Southfield, Michigan 48034

Re: Water Oaks Utilities Company, Inc.

#1965

For professional services rendered during February 2008, as follows:

1. Completion of 2007 compiled financial statements	\$ 675.00
2. Preparation of 2007 annual report	1,462.50
3. Progress billing related to preparation of billing analysis for 2007 Limited Proceeding	320.00
4. Copies and Federal Express	<u>73.93</u>
Total	<u>\$ 2,531.43</u>

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

Owner: PED DeCHARIO
 Biller: PED DeCHARIO
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
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WC Grp ALL Catch

Work Code PROG Progress Billing

ALL Staff	02/07/08	Bi	0.00	0.00	-140.00		140.00	46953	F
ALL Staff	02/07/08	Bi	0.00	0.00	140.00		-140.00	46736	F
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	0.00	0.00	0.00		

WC Grp ALL Catch Total: 0.00 0.00 0.00 0.00 0.00

WC Grp COMP COMPUTER

Work Code 181 WRITE-UP AND REVIEW

HMT TOWNER	02/18/08	BT	4.00	388.00	388.00		0.00	46953	F
HMT TOWNER	02/21/08	BT	2.00	194.00	194.00		0.00	46953	F
<i>Work Code 181 WRITE-UP AND REVIEW Total:</i>			6.00	582.00	582.00	0.00	0.00		

WC Grp COMP COMPUTER Total: 6.00 582.00 582.00 0.00 0.00

WC Grp EXP. EXPENSES

Work Code 904 XEROX

ALL Staff	02/29/08	BX	0.00	44.40	44.40		0.00	46953	F
<i>Work Code 904 XEROX Total:</i>			0.00	44.40	44.40	0.00	0.00		

Work Code 905 FEDERAL EXPRESS

ALL Staff	02/26/08	BX	0.00	13.12	13.12		0.00	46953	F
ALL Staff	02/26/08	BX	0.00	16.41	16.41		0.00	46953	F
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	29.53	29.53	0.00	0.00		

WC Grp EXP. EXPENSES Total: 0.00 73.93 73.93 0.00 0.00

WC Grp MISC MISCELLANEOUS

Work Code 197 TYPING

PAD DEALY	02/26/08	BT	1.00	43.00	43.00		0.00	46953	F
<i>Work Code 197 TYPING Total:</i>			1.00	43.00	43.00	0.00	0.00		

WC Grp MISC MISCELLANEOUS Total: 1.00 43.00 43.00 0.00 0.00

WC Grp R/C REVIEWS/COMPILATION

Work Code 134 REVIEW

KUJ JACKSON	02/25/08	BT	0.25	50.00	50.00		0.00	46953	F
<i>Work Code 134 REVIEW Total:</i>			0.25	50.00	50.00	0.00	0.00		

WC Grp R/C REVIEWS/COMPILATION Total: 0.25 50.00 50.00 0.00 0.00

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp UTIL UTILITIES									
<i>Work Code 2110 AR-ENTER TRIAL BALANCE</i>									
DAW WESSMAN	02/27/08	BT	0.50	35.00	35.00		0.00	46953	F
<i>Work Code 2110 AR-ENTER TRIAL BALANCE T</i>									
			0.50	35.00	35.00	0.00	0.00		
 <i>Work Code 2120 AR-PREP ANNUAL REPORT</i>									
PED DeCHARIO	02/26/08	BT	1.00	160.00	160.00		0.00	46953	F
PED DeCHARIO	02/27/08	BT	1.00	160.00	160.00		0.00	46953	F
DAW WESSMAN	02/28/08	BT	1.00	70.00	70.00		0.00	46953	F
DAW WESSMAN	02/29/08	BT	0.75	52.50	52.50		0.00	46953	F
PED DeCHARIO	02/29/08	BT	1.00	160.00	160.00		0.00	46953	F
<i>Work Code 2120 AR-PREP ANNUAL REPORT T</i>									
			4.75	602.50	602.50	0.00	0.00		
 <i>Work Code 2123 AR-REVIEW/ADJUST DEPR</i>									
DAW WESSMAN	02/27/08	BT	1.00	70.00	70.00		0.00	46953	F
<i>Work Code 2123 AR-REVIEW/ADJUST DEPR To</i>									
			1.00	70.00	70.00	0.00	0.00		
 <i>Work Code 2152 AR-WATER/SEWER STATISTICS</i>									
DAW WESSMAN	02/27/08	BT	3.00	210.00	210.00		0.00	46953	F
DAW WESSMAN	02/28/08	BT	2.50	175.00	175.00		0.00	46953	F
<i>Work Code 2152 AR-WATER/SEWER STATISTI</i>									
			5.50	385.00	385.00	0.00	0.00		
 <i>Work Code 2160 ANNUAL REPORT-REVIEW</i>									
DAW WESSMAN	02/28/08	BT	1.00	70.00	70.00		0.00	46953	F
<i>Work Code 2160 ANNUAL REPORT-REVIEW To</i>									
			1.00	70.00	70.00	0.00	0.00		
 <i>Work Code 2644 LTD PROC-BILLING ANALYSIS</i>									
PED DeCHARIO	02/29/08	BT	2.00	320.00	320.00		0.00	46953	F
<i>Work Code 2644 LTD PROC-BILLING ANALYSI</i>									
			2.00	320.00	320.00	0.00	0.00		
WC Grp UTIL UTILITIES Total:			14.75	1,482.50	1,482.50	0.00	0.00		
Client 1965 Total:			22.00	2,231.43	2,231.43	0.00	0.00		



Carlstedt, Jackson, Nixon & Wilson
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.
Paul E. DeChario, C.P.A.
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Robert H. Jackson, C.P.A.
Cheryl T. Losee, C.P.A.
Robert C. Nixon, C.P.A.
Jeanette Sung, C.P.A.
Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

April 16, 2008

Mr. Mark Smyth
 Sun Communities, Inc.
 Sun Communities Finance, L.L.C.
 The American Center
 27777 Franklin Rd., Suite 200
 Southfield, Michigan 48034

#1965

Re: Water Oaks Utilities Company, Inc.

For professional services rendered during March 2008, as follows:

1. Completion of 2007 annual report	\$ 1,075.25
2. Progress billing related to preparation of billing analysis for 2007 conservation rate structure	5,940.00
4. Telephone, copies and Federal Express	<u>158.90</u>
Total	<u>\$ 7,174.15</u>

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

Owner: PED DeCHARIO
 Biller: PED DeCHARIO
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
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WC Grp ALL Catch

Work Code PROG Progress Billing

ALL Staff	03/17/08	Bi	0.00	0.00	440.00		-440.00	46953	F
ALL Staff	03/17/08	Bi	0.00	0.00	-440.00		440.00	47177	F
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	0.00	0.00	0.00		

WC Grp ALL Catch Total: 0.00 0.00 0.00 0.00 0.00

WC Grp EXP. EXPENSES

Work Code 901 TELEPHONE

ALL Staff	03/13/08	BX	0.00	10.76	10.76		0.00	47177	F
<i>Work Code 901 TELEPHONE Total:</i>			0.00	10.76	10.76	0.00	0.00		

Work Code 904 XEROX

ALL Staff	03/31/08	BX	0.00	67.80	67.80		0.00	47177	F
<i>Work Code 904 XEROX Total:</i>			0.00	67.80	67.80	0.00	0.00		

Work Code 905 FEDERAL EXPRESS

ALL Staff	03/25/08	BX	0.00	35.23	35.23		0.00	47177	F
ALL Staff	03/25/08	BX	0.00	26.59	26.59		0.00	47177	F
ALL Staff	03/25/08	BX	0.00	18.52	18.52		0.00	47177	F
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	80.34	80.34	0.00	0.00		

WC Grp EXP. EXPENSES Total: 0.00 158.90 158.90 0.00 0.00

WC Grp MISC MISCELLANEOUS

Work Code 197 TYPING

PAD DEALY	03/04/08	BT	0.50	21.50	21.50		0.00	47177	F
PAD DEALY	03/10/08	BT	1.25	53.75	53.75		0.00	47177	F
<i>Work Code 197 TYPING Total:</i>			1.75	75.25	75.25	0.00	0.00		

WC Grp MISC MISCELLANEOUS Total: 1.75 75.25 75.25 0.00 0.00

WC Grp UTIL UTILITIES

Work Code 2160 ANNUAL REPORT-REVIEW

RCN NIXON	03/05/08	BT	1.00	200.00	200.00		0.00	47177	F
RCN NIXON	03/07/08	BT	1.50	300.00	300.00		0.00	47177	F
<i>Work Code 2160 ANNUAL REPORT-REVIEW To</i>			2.50	500.00	500.00	0.00	0.00		

Work Code 2644 LTD PROC-BILLING ANALYSIS

PED DeCHARIO	03/01/08	BT	5.00	800.00	800.00		0.00	47177	F
PED DeCHARIO	03/03/08	BT	0.25	40.00	40.00		0.00	47177	F
PED DeCHARIO	03/07/08	BT	2.25	360.00	360.00		0.00	47177	F
PED DeCHARIO	03/10/08	BT	0.25	40.00	40.00		0.00	47177	F

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Work Code 2644 LTD PROC-BILLING ANALYSI			7.75	1,240.00	1,240.00	0.00	0.00		
Work Code 2645 LTD PROC-CONS RATE STRUCT									
RCN NIXON	03/05/08	BT	1.00	200.00	200.00		0.00	47177	F
RCN NIXON	03/06/08	BT	4.00	800.00	800.00		0.00	47177	F
RCN NIXON	03/17/08	BT	8.50	1,700.00	1,700.00		0.00	47177	F
RCN NIXON	03/18/08	BT	2.00	400.00	400.00		0.00	47177	F
RCN NIXON	03/19/08	BT	8.00	1,600.00	1,600.00		0.00	47177	F
Work Code 2645 LTD PROC-CONS RATE STRU			23.50	4,700.00	4,700.00	0.00	0.00		
WC Grp UTIL UTILITIES Total:			33.75	6,440.00	6,440.00	0.00	0.00		
Client 1965 Total:			35.50	6,674.15	6,674.15	0.00	0.00		



Carlstedt, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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Katherine U. Jackson, C.P.A.
Robert H. Jackson, C.P.A.
Cheryl T. Losee, C.P.A.
Robert C. Nixon, C.P.A.
Jeanette Sung, C.P.A.
Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

May 16, 2008

Mr. Mark Smyth
Sun Communities, Inc.
Sun Communities Finance, L.L.C.
The American Center
27777 Franklin Rd., Suite 200
Southfield, Michigan 48034

#1965

Re: Water Oaks Utilities Company, Inc.

For professional services rendered during April 2008, as follows:

1. Completion of conservation rate structure filing	\$ 386.00
2. Copies	<u>66.40</u>
Total	<u>\$ 452.40</u>

Client: 1965 WATER OAK UTILITIES
Alpha: WATER OAK

Owner: PED DeCHARIO
Bill: PED DeCHARIO
Office: MAIN Main Office
Group: ALL

Engage: GEN General
Contract Amount: \$0.00

Bill: PED DeCHARIO
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp ALL Catch									
<i>Work Code PROG Progress Billing</i>									
ALL Staff	04/16/08	BI	0.00	0.00	940.00		-940.00	47177	P
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	940.00	0.00	-940.00		
WC Grp ALL Catch Total:			0.00	0.00	940.00	0.00	-940.00		
WC Grp EXP. EXPENSES									
<i>Work Code 904 XEROX</i>									
ALL Staff	04/30/08	BX	0.00	66.40	66.40		0.00	47341	F
<i>Work Code 904 XEROX Total:</i>			0.00	66.40	66.40	0.00	0.00		
WC Grp EXP. EXPENSES Total:			0.00	66.40	66.40	0.00	0.00		
WC Grp MISC MISCELLANEOUS									
<i>Work Code 197 TYPING</i>									
PAD DEALY	04/22/08	BT	1.50	64.50	64.50		0.00	47341	F
<i>Work Code 197 TYPING Total:</i>			1.50	64.50	64.50	0.00	0.00		
<i>Work Code 198 MISCELLANEOUS</i>									
PAD DEALY	04/15/08	BT	0.50	21.50	21.50		0.00	47341	F
<i>Work Code 198 MISCELLANEOUS Total:</i>			0.50	21.50	21.50	0.00	0.00		
WC Grp MISC MISCELLANEOUS Total:			2.00	86.00	86.00	0.00	0.00		
WC Grp UTIL UTILITIES									
<i>Work Code 2645 LTD PROC-CONS RATE STRUCT</i>									
RCN NIXON	04/21/08	BT	1.00	200.00	200.00		0.00	47341	F
RCN NIXON	04/22/08	BT	0.50	100.00	100.00		0.00	47341	F
<i>Work Code 2645 LTD PROC-CONS RATE STRU</i>			1.50	300.00	300.00	0.00	0.00		
WC Grp UTIL UTILITIES Total:			1.50	300.00	300.00	0.00	0.00		
Client 1965 Total:			3.50	452.40	1,392.40	0.00	-940.00		



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Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

November 12, 2008

Mr. Mark Smyth
Sun Communities, Inc.
Sun Communities Finance, L.L.C.
The American Center
27777 Franklin Rd., Suite 200
Southfield, Michigan 48034

#1965

Re: Water Oaks Utilities Company, Inc.

For professional services rendered during October 2008, as follows:

1. Continuing work on 2008 financial statements	\$ 1,306.25
2. Work on conservation rate structure	<u>1,540.00</u>
Total	<u>\$ 2,846.25</u>

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

Owner: PED DeCHARIO
 Biller: PED DeCHARIO
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
WC Grp COMP COMPUTER								
<i>Work Code 181 WRITE-UP AND REVIEW</i>								
HMT TOWNER	10/02/08	BT	0.50	52.50	52.50		0.00	47800 F
PED DeCHARIO	10/13/08	BT	1.00	175.00	175.00		0.00	47800 F
HMT TOWNER	10/20/08	BT	1.75	183.75	183.75		0.00	47800 F
HMT TOWNER	10/21/08	BT	0.50	52.50	52.50		0.00	47800 F
HMT TOWNER	10/22/08	BT	4.00	420.00	420.00		0.00	47800 F
HMT TOWNER	10/27/08	BT	3.50	367.50	367.50		0.00	47800 F
<i>Work Code 181 WRITE-UP AND REVIEW Total:</i>			11.25	1,251.25	1,251.25	0.00	0.00	

WC Grp COMP COMPUTER Total: 11.25 1,251.25 1,251.25 0.00

WC Grp R/C REVIEWS/COMPILATION

Work Code 134 REVIEW

KUJ JACKSON	10/30/08	BT	0.25	55.00			55.00	
<i>Work Code 134 REVIEW Total:</i>			0.25	55.00	0.00	0.00	55.00	

WC Grp R/C REVIEWS/COMPILATION Total: 0.25 55.00 0.00 0.00

WC Grp UTIL UTILITIES

Work Code 2250 RC-CONSERV RATES(HISTORIC)

RCN NIXON	10/30/08	BT	3.00	660.00	660.00		0.00	47800 F
RCN NIXON	10/31/08	BT	4.00	880.00	880.00		0.00	47800 F
<i>Work Code 2250 RC-CONSERV RATES(HISTO</i>			7.00	1,540.00	1,540.00	0.00	0.00	

WC Grp UTIL UTILITIES Total: 7.00 1,540.00 1,540.00 0.00

Client 1965 Total: 18.50 2,846.25 2,791.25 0.00

Sun Communities Finance, LLC d/b/a Water Oak Utility
Docket No. 080295
In House Company Time and Expenses

Company Time

The Utility's parent company Chief Financial Officer and Chief Operations Officer has been actively involved in this filing and has directed its preparation, submittal, and processing.

In addition, local personnel have been involved in the development of the information necessary to prepare the filing, and will be involved in preparation and distribution of noticing of both the customer meeting and the final rates approved. These in-house personnel will also be actively involved in providing any additional information requested by the Commission staff, and assisting the auditors, in implementation of final rates, etc.

This indicates time is normally allocated to the Utility's regular operations from these parent companies. Separate time sheets for this additional work above and beyond their normal day-to-day operation and oversight duties for the Utility are not kept separately. The Utility estimates that a very conservative estimate of the fully loaded labor time of all individuals involved in this rate proceeding for the parent company personnel is \$5,000 for their combined work related solely to the rate case.

Personnel Time	\$ 5,000.00
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In-House Company Expense

The Utility has incurred a filing fee of \$1,000, 2 separate notices (notice of customer meeting and notice of final rates), copying, phone calls, Federal Express charges, etc. above and beyond the normal costs incurred by the company and charged through allocation of costs for day-to-day operations of the Utility. These additional costs related solely to the rate case should be recognized separately, as part of overall rate case expenses.

Company Expenses	\$ 3,140.00
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Total In-House Time and Expenses	\$ 8,140.00
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