

**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

February 16, 2010

**HAND DELIVERY**

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

RECEIVED-FPSC  
10 FEB 16 PM 3:19  
COMMISSION CLERK

Re: Docket No. 090402-WS; Application for Increase in Water and Wastewater Rates in Seminole County by Sanlando Utilities Corporation.  
Our File No.: 30057.183

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Sanlando Utilities Corporation (the "Utility") to Staff's first data request dated January 26, 2010. Staff has requested the following information in order to complete its analysis in the above-referenced docket.

- 1. The following items relate to the pro forma plant improvements reflected in adjustment (A)(7) on MFR Schedule A-3.

COM \_\_\_\_\_  
APA \_\_\_\_\_  
ECR 17400s  
GCL 100  
RAD \_\_\_\_\_  
SSC \_\_\_\_\_  
ADM \_\_\_\_\_  
OPC \_\_\_\_\_  
CLK \_\_\_\_\_

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 is 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 30057-183  
010402 FEB 16 09  
FPSC-COMMISSION CLERK

**RESPONSE:** Schedule A-3, adjustment (A)(7) items:

2548 BLAIRSTONE PINES DRIVE, TALLAHASSEE, FLORIDA 32301 (850) 877-6555 FAX (850) 656-4029

2180 WEST STATE ROAD 434, SUITE 2118 LONGWOOD, FLORIDA 32779 (407) 830-6331 FAX (407) 830-8522

950 PENINSULA CORPORATE CIRCLE, SUITE 2020 BOCA RATON, FL 33487 (561) 982-7114 FAX (561) 982-7116

Replace well pumps 1A, 3, 5 and 7.

- (a) Each of these four well pump assemblies is being replaced in order to reestablish the pumping capacity to its design condition. After many years of operation, each of these existing pumps has had a significant drop in output from its original design. In the absence of replacing the pumps at this time, the Utility will not be able to produce sufficient treated water to meet customer demand, which may result in low water pressure, inadequate finished water in storage necessary to meet domestic and fire flow demand on a recurring basis, and violation of FDEP rules and regulations. Customer demand historically peaks in the second quarter so it is critical that the pumping capacity is restored prior to that time period.
- (b) Attached hereto is a copy of the quotes provided by Locke Well and Pump to accomplish the work.
- (c) Attached hereto is a copy of the quotes provided by Locke Well and Pump to accomplish the work.
- (d) This project did not require engineering or permitting activity.
- (e) The project will be substantially complete by June 30, 2010.

Replace eight each well flow meters. (New pro forma item being proposed.)  
Eight flow meters will be retired.

- (a) The existing well flow meters do not provide accurate and reliable flow data as required by St. Johns River WMD as specified in Sanlando's Consumptive Use Permit special conditions. The current piping design does not allow for an accurate calibration check of the flow meters.
- (b) The project is currently in process.
- (c) Attached is a summary of the project elements and costs plus quotes from the various vendors to complete the work.
- (d) This project does not require engineering or permitting activity.

(e) Work on this project began in January 2010 and must be completed by March 31, 2010 per SJRWMD deadline.

Engineering evaluation and design of plant modifications  
to reduce nitrogen levels in the Des Pinar plant effluent.

(a) The Des Pinar plant is located in the Secondary Protection Zone as determined by FDEP under Rule 62-62-600.550, F.A.C., the Wastewater Management Requirements for the Wekiva Study Area. The Des Pinar plant may require upgrades in order to meet annual average nitrogen limits, established by rule on April 13, 2006, of 6.0 mg/L of Total Nitrogen as N. The rule sets a deadline of April 12, 2011 to be in compliance and specifies that permittees of such plants must investigate the means and cost to comply with the rule by that deadline. The pro forma project reflects the cost of such engineering study.

(b) The engineering analysis is scheduled to be initiated in the first quarter of 2010.

(c) Attached is correspondence generated by FDEP's Program Administrator, Chris Ferraro, that summarizes the rule's requirements. Additionally, an engineering proposal will be provided under separate cover.

(d) This pro forma project will provide an evaluation of the Des Pinar WWTP to determine what modifications, if any, may be needed to comply with the rule. This initial effort is necessary in order to identify if any modifications are needed at all, and if they are, to provide recommendations to the utility that specify the necessary modifications and estimated costs.

(e) The engineering evaluation will be completed by June 30, 2010.

All other pro forma projects identified in Schedule A-3 of the MFRs have been postponed to a later date including: the engineering design of electrical improvements at Wekiva WWTP; water main and force main relocations in the SR 434 corridor east of I-4; and upgrades to the Des Pinar WWTP to meet Total Nitrogen limits. Consequently, there will not be any retirement entries for the water and force mains.

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 attached site plans of the Wekiva and Des Pinar WWTPs showing treatment units, percolation ponds, storage tanks, and ancillary components.

3. The following items relate to Sanlando'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 estimated to be incurred through the PAA process.

**RESPONSE:** Please see the attached revised Schedule B-10 and supporting documentation.

4. Please provide a copy of Sanlando's trial balance for the months of October 2009, November 2009, and December 2009.

**RESPONSE:** Please see the attached trial balance for Sanlando Utilities Corporation for the months ending October through December 2009.

5. On MFR Schedule A-18, page two, line two, for December 2008, what does the negative number represent? Why isn't Plant reduced for December 2008? What appropriate action does Utility plan to take?

**RESPONSE:** The negative number represents the fact that the Company closed certain capital projects for more dollars than were in the project, thereby creating a negative balance in construction work in progress. The Utility has been and will continue to investigate whether the correct balance was put into plant or the overstated plant was put into plant. If the Utility finds that utility plant in service is overstated as of 12/31/08, the Utility will agree to reduce UPIS by the overstated amount.

6. Provide a detailed description for project numbers 1170701 and 1150405. Have these projects been completed? If so, please state when they were completed. If they have not been completed, please identify the estimated completion date.

**RESPONSE:** Please see the attached project details for project numbers 117-07-01 and 115-04-05, which correspond to JDE projects 2004003 and 2001991, respectively. Project 2004003 was completed on 12/31/2007. Project 2001991 was completed on 12/1/2007.

7. In the Utility's response to Audit Finding No. 4, the Utility states that it believes that the Audit Staff has a typo in their numbers. Could you please be more specific about this possible typographic error?

**RESPONSE:** The error appears in audit staff's numbers in the "restated average per company" column. Please see the table below.

NARUC A/C	OBJECT A/C	A/C DESCRIPTION	COMPANY BALANCE	AUDIT STAFF BALANCE	DIFFERENCE
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(34,108)	(43,424)	9,316
108.1	1990	A/D - LABORATORY EQPT	(499)	(642)	143
108.1	2000	A/D - COMMUNICATION EQPT	(22,740)	(26,738)	3,998
108.1	2001	A/D - COMMUNICATION EQPT	(15,990)	(18,946)	2,956
108.1	2330	COMP SYSTEM AMORTIZATION	(35,602)	(35,287)	(315)
340.5/390.7	1590	COMP SYSTEM COST	1,268,212	1,254,096	14,116
343.5/393.7	1190	TOOL SHOP & MISC EQPT	50,373	64,322	(13,949)
344.5/394.7	1195	LABORATORY EQPT	640	822	(182)
346.5/396.7	1205	COMMUNICATION EQPT	41,411	45,631	(4,220)

The correction of the error amounts to a rate base impact for the Utility of \$11,861.

- In the Utility's response to Audit Finding No. 15, Account 102100.6010-WSC.SE6.A WSC, w/p AF (15)a, it only gives an estimated figure for "UI-PWC engagement letter." Please provide documentation to support this figure.

**RESPONSE:** Please see the attached audit engagement letter from PriceWaterhouseCoopers dated December 22, 2008 and supporting invoices.

- In the Utility's response to Audit Finding No. 15, account 102100.6355, please provide more support documentation and the General Ledger detail for this account. What has been the annual headquarter relocation expenses from 2003 to 2008?

**RESPONSE:** The enclosed data disc contains the file titled, "Detail GL 102100.6355.xlsx" which details the backup for every entry booked during the test year, and also includes monthly depreciation reports detailing the original cost and the asset number. The annual headquarter relocation and finder fees were as follows: \$39,222.00, \$0, \$0, \$342,037.87, \$-470,756.00, and \$-1,463,818.64 in 2003, 2004, 2005, 2006, 2007 and 2008, respectively. The Company recognized that these balances were incorrect and has provided a restatement of the necessary accounts. Additionally, the enclosed data disc contained the restatement file titled "WSC Account 2980 & 2965 Restatement.xlsx" and the Adobe PDF files titled "Backup for 2965 Restatement.pdf" and "Backup for 2980 Restatement.pdf."

10. In the Utility's response to Audit Finding No. 15, account 855100.6360, please provide the complete 500 page invoice.

**RESPONSE:** Due to the voluminous nature of this response, enclosed herein is a data disc containing the Adobe PDF file "Response to Item 10 - Sprint Invoice".

11. For Audit Finding No. 16, please provide invoices for all expenses listed.

**RESPONSE:** Please see the attached invoices corresponding to this request.

12. With respect to the Utility's response to Audit Finding No. 18, why should an increase of \$30,977 be made? The Utility's total tax bills are \$338,473, and the total taxes listed on MFR Schedule B-15 is \$311,743. The difference in the two numbers is \$26,730. Please provide a reconciliation for this finding.

**RESPONSE:** Staff is correct; the total test year real estate and personal property taxes totals \$311,743. The \$311,743 includes the direct bills paid by Sanlando of \$338,473, the allocated real estate and personal property taxes of \$4,246, and the accrual in account 7550 that amount to (\$30,977). That being said, the Company recommends the credit of \$30,977 be removed from a/c 7550, which would increase the expense by \$30,977. The journal entry in the audit finding response was misleading, because the entry was backwards. It should be presented as follows:

NARUC	JDE	Debit	Credit
215	255.4299		30,977
408	255100.7550	30,977	

As the Company's response to the audit finding mentions, this was a 2007 accrual that should have been reversed in December 2007, and was not reversed until January of 2008, negatively impacting the actual test year expense for Sanlando.

Finally, the difference between Staff's \$26,730 removal and the \$30,977 removal suggested by both the Company and Audit Staff is \$4,247, which again is the allocated personal property and real estate taxes that should remain as part of test year expense.

13. In the Utility's response to Audit Finding Nos. 2 and 5, the Utility states that it uses monthly depreciation. In the Utility's response to Audit Finding No. 6, the Utility states that it uses a half-year convention on WSC assets. Does the company use monthly or half-year depreciation?

**RESPONSE:** The Company uses monthly depreciation for its individual company assets. However, half-year convention has been traditionally utilized for assets at the WSC level and regional levels.

14. In the Utility's response to Audit Finding No. 15, there was an invoice in the workpapers that could not be reconciled. The invoice was for Sprint in the amount of \$35,587. Can you please provide more information?

**RESPONSE:** The invoice in the amount of \$35,587 is for a WSC Sprint account, included with the enclosed data disc. There are many different phone numbers that ultimately roll into the total amount of \$35,587. Each phone number has a user that belongs to a certain affiliate company, and the amount associated with each phone number is booked to its respective business unit.

15. Staff would like to request legible copies of workpapers for AF(4) and AF(5). The text is too small.

**RESPONSE:** Please see the requested workpapers attached hereto (which are also included in MS Excel format on the enclosed data disc).

16. Please provide an electronic copy of the Utility's response to the Audit.

**RESPONSE:** Included in the enclosed data disc are the electronic files requested.

17. On MFR Schedule B-7, page 2 of 2, the salaries have increased by \$232,612 or 55.56 percent for Accounts 601 and 603 since 2005. In prior Utilities, Inc. (UI) cases, UI cited customer growth and increased revenues as the



justification for adding several new customer support employees, both in the state of Florida as well as positions in Northbrook, IL whose salaries were allocated to UI's subsidiaries.

- (a) Due to the recent sale of UI systems (including, but not limited to, Miles Grant, Wedgefield, and a large subsidiary in North Carolina) which should cause a decline in UI's revenues please explain why no reductions to salaries have been made.
- (b) Please provide all the Utility's support justifying its salary increases since 2005. At a minimum, please include in your response each employee's name, title, salary amount for all direct employees, gross salary amount and allocated salary amount for all indirect employees, and a detailed description of the duties and responsibilities of all direct and allocated personnel employed in 2005 and those employed in 2008. Please include an explanation and a detailed support for any new direct or allocated salary employees and provide support for any salary increases from 2005 to 2008 for existing direct and allocated salary employees that are still employed by UI in 2008.

**RESPONSE:** Response to be provided under separate cover.

18. In past rate case proceedings for several of Sanlando's sister utilities, UI has stated that the purpose of Project Phoenix was to improve the Utility's capabilities and processes in their accounting, customer service, customer billing, and financial and regulatory reporting areas. As Project Phoenix has been fully deployed for nearly one year, please provide the benefits realized as a result of the Project Phoenix in regard to the Utility's accounting, customer service, customer billing, and financial and regulatory reporting areas, including the cost savings realized (i.e. personnel reductions) and all quantifiable benefits.

**RESPONSE:** The purpose of Project Phoenix was to improve the Utility's capabilities and processes in our accounting, customer service, customer billing and financial and regulatory reporting areas. Project Phoenix has been completed for one year as of December 3, 2009 and the Company has already realized many benefits in the above listed areas.

UI management selected JD Edwards Enterprise One ("JDE") as the financial system, including asset management, and Oracle's Customer Care and Billing System ("CC&B") as the customer information system. These systems are integrated in a manner that allows for the sharing of crucial information between the Company's different operational organizations, as well as providing access from multiple locations because the system is web based.

JDE is a significant asset to UI and its operating subsidiaries, it allows for enhanced tracking and integration components, which improve the Company's ability to record and retrieve data. UI is utilizing the accounts payable system for cash management. It is used to issue checks, perform electronic funds transfers, and perform bank reconciliations and expense reimbursements. The system has enhanced record keeping and retrieval functions, making the production of financial and regulatory reports easier; this is evidential in many sectors but specifically in the time capture module, which enables all employees to enter their time for tracking purposes, have time approved by their supervisor, and charge it directly to capital projects, if applicable. In addition, the reports are becoming more accurate. The system also reduces manual effort and reliance on spreadsheets, which again improves the reliability of reports, which is evidential in the fixed assets reporting function that covers the asset management requirements of UI. Assets are tracked throughout their entire lifetime, including automatic depreciation, retirements and tax calculations, which ultimately benefits customers by improving the management decision making process and allowing the Company to more efficiently deliver reliable information to regulators. The capital project and job cost functionality covers the project budget setup and schedule, and also allows management to monitor its costs. UI uses these functionalities in order to improve visibility of project status. As cost and purchases are updated in JDE, this same information is viewed in real-time. Capital project approvals are also included in JDE using the procurement module approval process. JDE is allowing employees to manage projects and costs in a more effective manner, which benefits the Company and customers. JDE also allows UI to utilize requisitioning which is dealt with within the procurement module of JDE, covering purchases from outside vendors. The procurement module is used to record and track purchases against capital projects, assets such as maintenance and replacement parts, IT related purchases and various other purchases such as office supplies and furniture. The procurement module approval process is used to record capital project approval as well.

UI's legacy customer care and billing system was fully customized and unsupported. The system had several weaknesses. Customer and premises information were linked in

one account. As residents moved, the service order history at the premises was purged and prior service activities eventually became unavailable for viewing. This resulted in the loss of valuable information. In addition, field personnel were sent daily service orders either through email or fax. They did not have access to the legacy billing system. Upon completion of the service orders, the information was emailed or faxed back to the billing office for closure of the orders. The process was manually intensive and led to untimely responses due to incomplete fax transmissions. Additionally, as residents moved from one premises to another within the Company, they were issued a new account number. There was no efficient means of tracking a customer and transferring payment information, service history and billed services (debt) from one account to another.

CC&B allows the Company to focus on either a customer or a premises. Field activity information at a premises is stored in the records indefinitely, allowing field personnel to retain prior history of past service issues at a residence. This allows them to act in a cost effective manner when considering repair or replacement of equipment or lines at a premises. In addition, CC&B automates field activities to the field. A background process makes key decisions about assignments and timing. CC&B automates field activity dispatching and allows for uploading and downloading to hand-held devices. The system allows the field operators to complete field activities in a live environment so that CSR's (customer service representatives) have the information available to them as soon as the order is completed.

CC&B system has several other improvements when compared to the legacy system. For instance, the billing estimation function is improved. It now includes a three tier process that incorporates customer history from last years' same period, customer history for last three to six months, and trend data from the customer's trend area (CIS Division) and trend class (Residential and Commercial). In addition to the billing estimation function, the system also provides for the automatic proration of billings based on number of days in a read period or bill period. This functionality has reduced the type of bill proration issues UI subsidiaries have faced in the past. CC&B also allows for the automated dispatching of Field Orders/Field Activities to operators for a more timely response to customer and service issues. The system also allows for an efficient means of billing customers who have one account, but more than one premises. In addition, CC&B also allows customer service representatives more customer history and information to better facilitate questions from customers by providing both a history of meter reads and a history of billings (the Legacy system only held the previous twelve months). Field Operations now has access to customer premises and service point information as well as meters and meter readings. The system also allows account numbers to stay with the customer for life. This gives the

Company the ability to track a customer from location to location. The system also produces randomly generated account numbers, which has reduced the number of misapplied payments. CC&B provides with more information displayed on one screen for customer service to assist customers. The legacy system required moving from one screen to another. CC&B also features an automatic collections and severance process which reduces error from input, accidental disconnections for a customer for non-payment have been reduced. And finally, updates to the system are real time with respect to the completion of field activities, customer payments and adjustments and customer information.

There have been many advantages and improvements to Utilities, Inc. and its subsidiaries since the implementation of Project Phoenix, and there are many more that will be realized over time, but, at this point it is difficult to determine the quantifiable cost savings and benefits because the system is still being acclimated to all aspects of the company.

19. The following items relate to the pro forma amortization of deferred maintenance projects reflected in adjustment (B)(8)(a) totaling \$3,000 for water and (B)(8)(b-d) totaling \$9,600 for wastewater on MFR Schedule B-3.

For each of these, provide the following:

- (a) a statement why each project was necessary; and
- (b) a copy of all invoices and other support documentation.

**RESPONSE:** See below.

(a) Schedule B-3, adjustment B(8)(a): All hydropneumatic and finished water storage tanks are required by FDEP rule to be internally inspected by a Florida-licensed professional engineer every 5 years. All Sanlando water tanks, including six ground storage tanks and one hydropneumatic tank, are scheduled to be inspected inside and out in 2010. The cost to accomplish this task is based on the cost to do similar inspections five years ago.

(b) Schedule B-3, adjustment B(8)(b): Coating of interior of Knollwood hydropneumatic tank. (This is incorrectly listed as a deferred wastewater maintenance

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
February 16, 2010  
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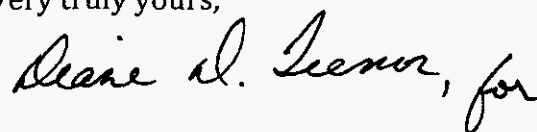
item. It is a deferred water maintenance item.) The estimated cost to coat the interior of this 5,000 gallon tank is \$5,000 including all labor and materials.

(c) Schedule B-3, adjustment B(8)(c): Sandblast and paint Des Pinar WWTP. The steel access stairs, rails, kick plates and grating adjacent to the chlorine contact chamber are in need of sandblasting and painting in order to preserve the service life of the steel elements. The steel surfaces are corroded, which will only accelerate if not attended to soon.

(d) Schedule B-3, adjustment B(8)(d): Prep and paint 3 ground storage tanks at Des Pinar and Knollwood WTP's. These concrete structures were last painted on the exterior in 2005 and are now exhibiting degradation, cracking, spalling, and rust on steel elements. Applying a new coat of paint after adequately preparing the surface will extend the service life of the storage tanks.

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

Very truly yours,



CHRISTIAN W. MARCELLI  
For the Firm

CWM/der  
Enclosures

cc: Steve M. Lubertozzi, Executive Director of Regulatory Accounting and Affairs  
(w/enclosures) (via e-mail)  
Kirsten E. Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)  
John Williams, Director of Government Affairs (w/enclosures) (via e-mail)  
Mr. Frank Seidman (w/enclosures) (via e-mail)  
Ms. Deborah Swain (w/enclosures) (via e-mail)  
Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)  
Caroline Klancke, Esquire, Office of General Counsel (w/enclosures) (via e-mail)

Item No. 1



# Florida Department of Environmental Protection

Central District  
3319 Maguire Boulevard, Suite 232  
Orlando, Florida 32803-3767

Charlie Crist  
Governor

Jeff Kottkamp  
Lt. Governor

Michael W. Sole  
Secretary

Sent via email: [pcflyn@uiwater.com](mailto:pcflyn@uiwater.com)

SANLANDO UTILITIES CORPORATION  
200 WEATERSFIELD AVENUE  
ALTAMONTE SPRINGS FL 32714

OCD-DW-09-0220

ATTENTION      PATRICK FLYNN  
                         REGIONAL DIRECTOR

Seminole County - DW  
Woodlands Des Pinar WWTF  
Wekiva Protection Area Update

Dear Mr. Flynn:

Rule 62-600.550, F.A.C., the *Wastewater Management Requirements for the Wekiva Study Area*, became effective on April 13, 2006, and will potentially require upgrades to the referenced wastewater facility. The facility must be ready to comply with the new the nitrogen limit established by the rule on April 12, 2011.

At this time, the Department needs an update on any activities you have started in anticipation of meeting the new limit. For example, if you have not already started, you should be testing your effluent to *determine* what the average nitrogen concentration is with the existing treatment. Important mile-stones for planning and budgeting should be set. Minor or major modifications to the facility need permit revisions and we suggest *starting* that process at least one year before the compliance deadline. Depending on the extent of the modifications that need to be made, that process may need to be started sooner. It will be important for you to *get input* from your plant operator to see if process changes can be made that will lower nitrogen in the effluent or reclaimed water.

The information the Department has shows that this is a Type II facility with a rapid-rate land application system in the Secondary Protection Zone, so the annual average limit for Total Nitrogen, as N, will be 6.0 mg/L.

**Please provide a written response to this letter by May 20, 2009.** If you have any questions, contact Dennise Judy at (407) 893-3989.

Sincerely,

A handwritten signature in cursive script that reads "Christianne C. Ferraro".

Christianne C. Ferraro, P.E.  
Program Administrator  
Water Facilities

Date: April 22, 2009

CCF/dj/ply

## Sanlando Utilities Corporation

### Replacement of four well pump assemblies

The following well pump assemblies are to be replaced in order to reestablish the design well output at each location. This is necessary in order to maintain the current water system permitted capacity, to meet average and peak day demand conditions, to maintain adequate stored volume of finished water for fire flow and flushing activities, and to allow for adequate system pressure as required by FDEP. Well #3 meter will be replaced in conjunction with the replacement of the pump assembly.

Well number and Location	Pump Assemblies	Well casing video log	Labor & Disposal of old pump	Total cost per Well
Des Pinar Well #1A	\$18,728.21	\$2,450.00	\$7,100.00	\$25,828.21
Well #1A check valves				\$4,547.50
Knollwood Well #3	\$14,773.49	\$2,450.00	\$7,100.00 + \$2,850.00	\$27,173.49
Well #3 Meter Replacement				\$6,478.82
Wekiva Well #5	\$17,660.35	\$2,450.00	\$7,100.00	\$27,210.35
Wekiva Well #7	\$21,500.58	\$2,450.00	\$7,100.00	\$31,050.58
<b>Grand Total</b>				<b>\$122,288.95</b>



Locke Well & Pump Co.  
Sales and Service Since 1952  
3685 Old Winter Garden Road  
Orlando, FL 32805

PHONE (407) 299-8888  
FAX (407) 578-1840  
lockewell@no.com

September 5, 2008

Utilities, Inc.

ATTN: Nate Carver  
FAX: 407-869-6961

RE: Despiner #1A Pump Replacement Estimate

Nate:

We are pleased to quote you the following for the above project as follows:

#1A 16" Well 2700GPM @ 112TDH 100HP Motor 80' Set Peerless Head

(1) 14RJMC - 2 stage W/L Bowl Assembly Gouids  
(80') 10" x 1.50" W/L Column and S/S Shaft  
(1) Rebuild Stuffing Box  
(1) Galvanized Cone Strainer  
(1) Sandblast existing discharge head and point  
(1) New 1.50 Head Shaft

PARTS TOTAL \$17,503.00  
TAX \$1,225.21

Service to pull old pump and dispose of and p/up new pump and install. \$7,100.00

TOTAL FOR ABOVE \$25,828.21

(1) Video if you want it when the pump is out. \$2,450.00

(1) 10" Muller check valve installed while pump is out

(2) 10" Flange Kits PARTS \$4,250.00  
TAX \$297.50  
TOTAL \$4,547.50

This is an estimate based on the info we have at this time, it could change after we pull the pump and using your discharge head and motor. 4-6 WEEKS

Unless otherwise stated, the above pricing does not include Freight, Permits if required, Applicable Sales Tax, Environmental Fees, Fuel or Miscellaneous Surcharges.

\*NOTE: Our rates have not increased, however, Fuel Surcharges, Environmental Fees and Freight will be applied to all invoices in the future.

We appreciate the opportunity to quote you and look forward to working with you on this and any future projects. If you have any questions or need any other information, please contact me.

Regards,

  
Garry Lamp  
Service Manager

Locke Well & Pump Co.  
Sales and Service Since 1952  
3685 Old Winter Garden Road  
Orlando, FL 32805

PHONE (407) 299-8888  
FAX (407) 578-1840  
[lockewell.com](http://lockewell.com)

September 5, 2008

Utilities, Inc.

ATTN: Nate Carver  
FAX: 407-869-6961

RE: Knollwood #3 Pump Replacement Estimate

Nate:

We are pleased to quote you the following for the above project as follows:

#3 6" Well 400GPM @ 100TDH 15HP/3600RPM Motor 100' Set  
(1) 6DHHO- 2 stage W/L Bowl Assembly Goulds  
(100') 4" x 1" W/L Column and S/S Shaft Highspeed  
(1) 6" x 4" Discharge Head  
(1) Galvanized Cone Strainer  
(1) Sole Plate  
(1) 15HP VHS Electric Motor TEFC 3600RPM

PARTS TOTAL \$13,807.00  
TAX \$966.49

Service to pull old pump and dispose of and prep new pump and install. \$7,100.00

TOTAL FOR ABOVE \$21,873.49

(1) Video well while pump is out \$2,450.00

Service to bail oil, 1 day if needed. \$2,850.00

#### METER OPTION

Service to plumb in a new meter with the runs needed for the new meter inside the building. \$1,850.00

(1) MLO-3 FxF Meter, Water Specialties  
(1) 6" x 12" FxF DI  
(1) 6" x 40" FxF DI  
(1) 6" x 22" FxF DI  
(1) 6" x 60" FxF DI  
(1) 6" x 6" FxPE DI  
(3) 6" 90° DI  
(2) 6" Mega Flange  
(14) 6" Assembly Kits  
(1) 6" Blind Flange  
Pipe Stands

(Continued on next page...)

PARTS \$4,326.00  
TAX \$302.82

TOTAL FOR METER 36,478.82

This is an estimate based on the info we have at this time, it could change after we pull the pump.

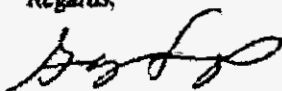
4-6 WEEKS

Unless otherwise stated, the above pricing does not include Freight, Permits if required, Applicable Sales Tax, Environmental Fees, Fuel or Miscellaneous Surcharges.

\*NOTE: Our rates have not increased, however, Fuel Surcharges, Environmental Fees and Freight will be applied to all invoices in the future.

We appreciate the opportunity to quote you and look forward to working with you on this and any future projects. If you have any questions or need any other information, please contact me.

Regards,



Garry Lamp  
Service Manager

# Locke Well & Pump Co.

Sales and Service Since 1952

3685 Old Winter Garden Road  
Orlando, FL 32805

PHONE (407) 299-8888

FAX (407) 578-1840

lockewell@zol.com

September 4, 2008

Utilities, Inc.

ATTN: Nate Carver  
FAX: 407-869-6961

RE: Wekiva #5 Pump Replacement Estimate

Nate:

We are pleased to quote you the following for the above project as follows:

#5 12" Well 1250GPM @ 100TDH 40HP Motor

- (1) 12RJHO - 2 stage W/L Bowl Assembly Goulds
- (100') 8" x 1.19" W/L Column and S/S Shaft
- (1) Rebuild Stuffing Box
- (1) Galvanized Cone Strainer
- (1) Sandblast existing discharge head and paint
- (1) New 1.19 Head Shaft

PARTS TOTAL	\$16,505.00
TAX	\$1,155.35

Service to pull old pump and dispose of and p/up new pump and install. \$7,100.00

**TOTAL FOR ABOVE \$24,760.35**

(1) Video if you want it when the pump is out. \$2,450.00

We are estimating this on what information we have and could change after we pull the pump. We will have to take down the corner of the fence to get our truck within reaching distance. This is based on using your discharge head and motor. **2-4 WEEKS**

Unless otherwise stated, the above pricing does not include Freight, Permits if required, Applicable Sales Tax, Environmental Fees, Fuel or Miscellaneous Surcharges.

\*NOTE: Our rates have not increased, however, Fuel Surcharges, Environmental Fees and Freight will be applied to all invoices in the future.

We appreciate the opportunity to quote you and look forward to working with you on this and any future projects. If you have any questions or need any other information, please contact me.

Regards,



Garry Lamp  
Service Manager

# Locke Well & Pump Co.

*Sales and Service Since 1952*

3685 Old Winter Garden Road  
Orlando, FL 32805

PHONE (407) 299-8888  
FAX (407) 578-1840  
lockewell@hdi.com

September 4, 2008

Utilities, Inc.

ATTN: Nate Carver  
FAX: 407-869-6961

RE: Wekiva #7 Pump Replacement Estimate

Nate:

We are pleased to quote you the following for the above project as follows:

- #7 16" Well 1500GPM @ 136TDH 60HP Motor
- (1) 12FDLO - 3 stage W/L Bowl Assembly Goulds
  - (120') 10" x 1.19" W/L Column and S/S Shaft
  - (1) Rebuild Stuffing Box
  - (1) Galvanized Cone Strainer
  - (1) Sandblast existing discharge head and paint
  - (1) New 1.25 Head Shaft

PARTS TOTAL \$20,094.00  
TAX \$1,406.58

Service to pull old pump and dispose of and p/up new pump and install. \$7,150.00

TOTAL FOR ABOVE \$28,650.58

- (1) Video if you want it when the pump is out. \$2,450.00

We are estimating this on what information we have and could change after we pull the pump.  
This is based on using your discharge head and motor. **2-4 WEEKS**

Unless otherwise stated, the above pricing does not include Freight, Permits if required, Applicable Sales Tax, Environmental Fees, Fuel or Miscellaneous Surcharges.

\*NOTE: Our rates have not increased, however, Fuel Surcharges, Environmental Fees and Freight will be applied to all invoices in the future.

We appreciate the opportunity to quote you and look forward to working with you on this and any future projects. If you have any questions or need any other information, please contact me.

Regards,



Garry Lump  
Service Manager

## Sanlando Utilities Corporation

### Retrofit of seven well flow meters

The following wells require piping modifications and meter replacements in order for the flow meters at each well location to provide accurate and reliable flow data for reporting purposes to St. Johns River WMD and to allow for annual calibration per the Sanlando CUP's special conditions.

Well number and Location	Piping and Installation cost	Meter size and cost	Tree and/or fence work needed	Total cost per Well
Des Pinar Well #1	\$3,526.49	6" \$1,425.00	N/A	\$4,951.49
Des Pinar Well # 1A	\$6,362.96	10" \$2,183.00	N/A	\$8,545.96
Des Pinar Well # 2A	\$6,150.00	10" \$2,183.00	TW=2,250.00 FW=\$2,601.00	\$13,184.00
Wekiva Well #5	\$3,762.50	8" \$1,765.00	N/A	\$5,527.50
Wekiva Well #6	\$3,961.00	8" \$1,765.00	N/A	\$5,726.00
Wekiva Well #7	\$7,391.00	10" \$2,183.00	FW=\$1,743.50	\$11,317.50
Wekiva Well # 9	\$4,086.98	10" \$2,183.00	TW=\$600.00 FW=\$1,743.50	\$8,613.48
Freight Charges, 7 meters		\$800.00		\$800.00

<b>Grand Total</b>	<b>\$58,665.93</b>
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No modifications are required at wells 2, 4, and 8. Flow meter at Well #3 will be replaced in conjunction with well pump assembly replacement.

# Sunshine Building and Development Corp.

POST OFFICE BOX 180155 / CASSELBERRY, FLORIDA 32718-0155 / PHONE (407) 339-6721 / FAX (407) 339-2935

October 7, 2009

Kathy Sillitoe  
Utilities, Inc. of Florida  
200 Weathersfield Ave.  
Altamonte Springs, FL 32714

Via FAX: 407-869-6961

Dear Kathy:

We propose to remove meters and replace with meters furnished by you using proper pipe lengths as discussed with you on site, for the following prices which would include using the smaller meters. The total price for eight wells would be thirty four thousand nine hundred nineteen dollars and eighty cents (\$34,919.80).

Well #1-A - \$6,362.96	Well #3 - \$3,857.00
Well #1 - \$3,526.49	Well #5 - \$3,762.50
<del>Well #2-A - \$4,971.87</del> <small>total price \$34,919.80</small>	Well #9 - \$4,086.98
Well #6 - \$3,961.00	Well #7 - \$4,391.00

Thank you for the opportunity to quote you on this work.

Very truly yours,

  
John T. Bush

JTB/al

# Sunshine Building and Development Corp.

POST OFFICE BOX 180558 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-6721 / FAX (407) 339-2905

December 10, 2009

Kathy Sillitoe  
Utilities Inc. of Florida  
Altamonte Springs, Fl

Via Fax: 407 869-6961

Dear Kathy:

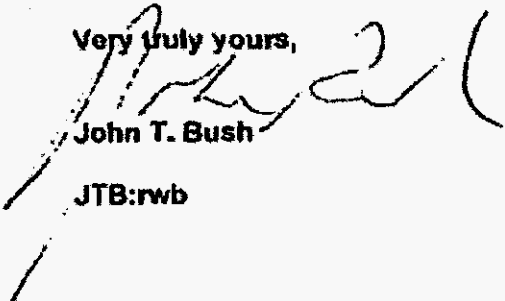
The revised prices for Well # 2A and Well #3 as discussed  
with you on site are as follows:

Well # 2A           \$ 6,150.00

~~Well # 3           \$ 5,449.27   N/A~~

Thank you for the opportunity to quote you on this work.

Very truly yours,



John T. Bush

JTB:rwb



# Sunshine Building and Development Corp.

POST OFFICE BOX 180958 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-8721 / FAX (407)339-2905

**February 12, 2010**

**Kathy Sillitoe  
Utilities Inc. of Florida  
Altamonte Springs, Fl**

**Via Fax: 407 869-6961**

**Dear Kathy:**

**We propose to do the extra work in order to tie the new Meter into the raw water line at Well # 7 for a lump sum price of Three Thousand Dollars (\$ 3,000.00).**

**Thank you for the opportunity to quote you on this extra work.**

**Very truly yours,**



**John T. Bush**

**JTB:rwb**

**Kathy Sillito**

---

**From:** awkindustriessinc@bellsouth.net  
**Sent:** Tuesday, November 10, 2009 7:29 PM  
**To:** Kathy Sillito  
**Subject:** McCrometer flow meter quote

Kathy

- 1 - MW506 6" McCrometer flanged meter  
Flow rate indicator and totalizer  
Removable top plate assy. and built in vanes  
Sealed meter \$1425.00
  
- 1 - MW508 8" McCrometer flanged meter  
Same \$1765.00
  
- 2 - MW510 10" McCrometer flanged meter  
Same @\$2183.00 each

Total Freight charges for 4 meters \$401.00

Can ship in 6 working days

Thank you

Henry Zielinski  
AWK Industries Inc.



**A CUT ABOVE TREE & LANDSCAPE, INC**

**"CENTRAL FLORIDA'S PROFESSIONAL TREE SERVICE"**

114 East 7<sup>th</sup> Street, Chuluota, FL 32766

407-977-8002 fax 407-366-5168

acutabovetree@bellsouth.net

December 11, 2009

Proposal submitted to: Utilities Inc.

200 Weathersfield Ave. Altamonte Springs FL 32714-4027

Contact: Kathy Sillitoe 407-948-6559 [ksillitoe@ujwater.com](mailto:ksillitoe@ujwater.com)

**DesPinar Well #2A:**

Remove group of 5 trees and grind stump 6-8 inches below ground level

Grind stumps as close to fence as possible

Grind stumps in way of fence construction

**\$2250.00**

**Wekiva Well #9:**

Remove oak tree & Ligustrum for fence construction

Grind stumps

**\$600.00**

**Complete clean up and hauling**

We propose hereby to furnish materials and labor complete in accordance with above specifications, for the sum of: **\$ 2850.00**

Payment to be made as follows: **Net 21 Days**

Henry Stansell International Society of Arborist Certificate #SO-0917

Workman's compensation and liability insurance through Winchester Insurance 407-365-5656

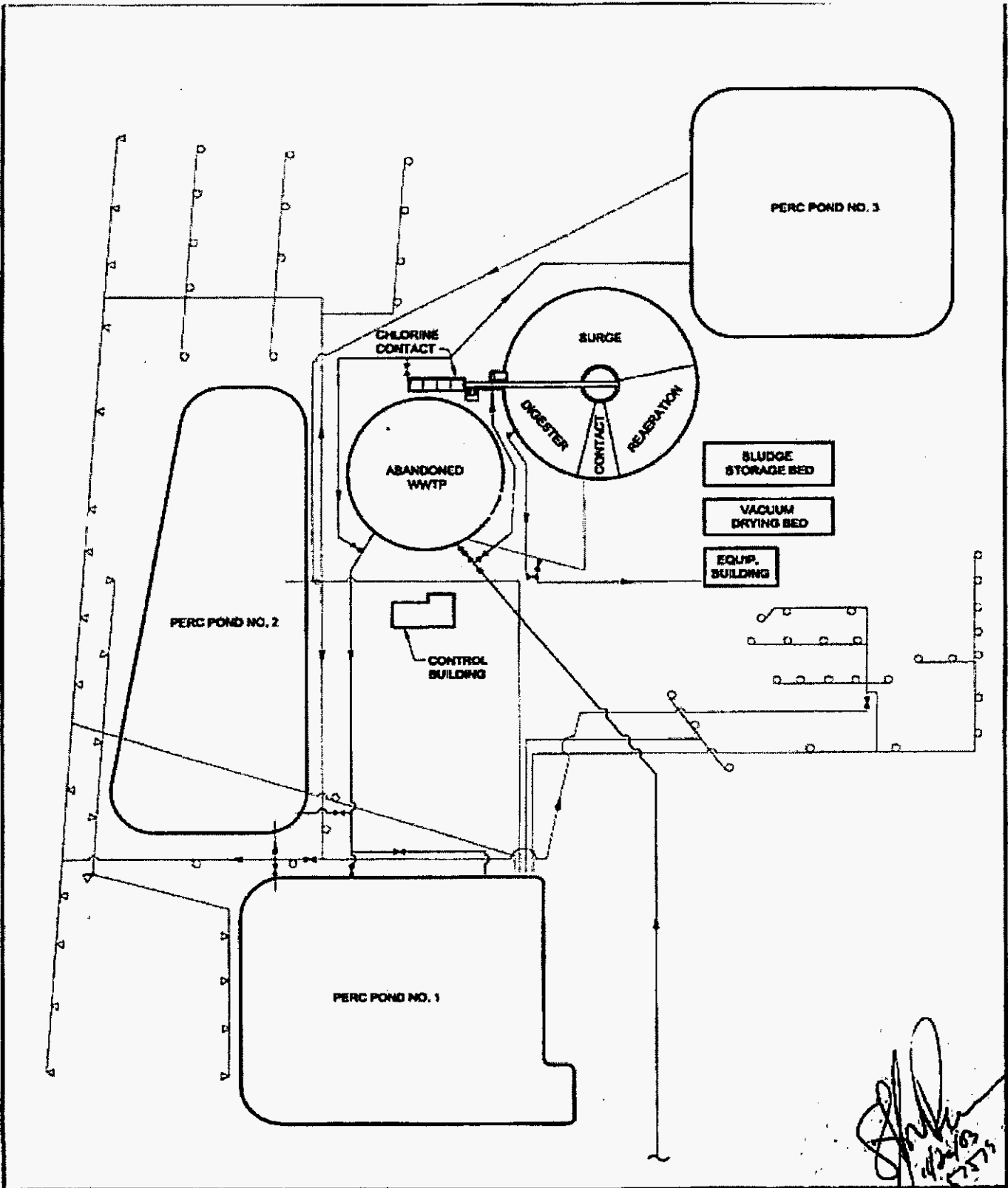
All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by workmen's compensation insurance.

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.


**SIGNATURE**

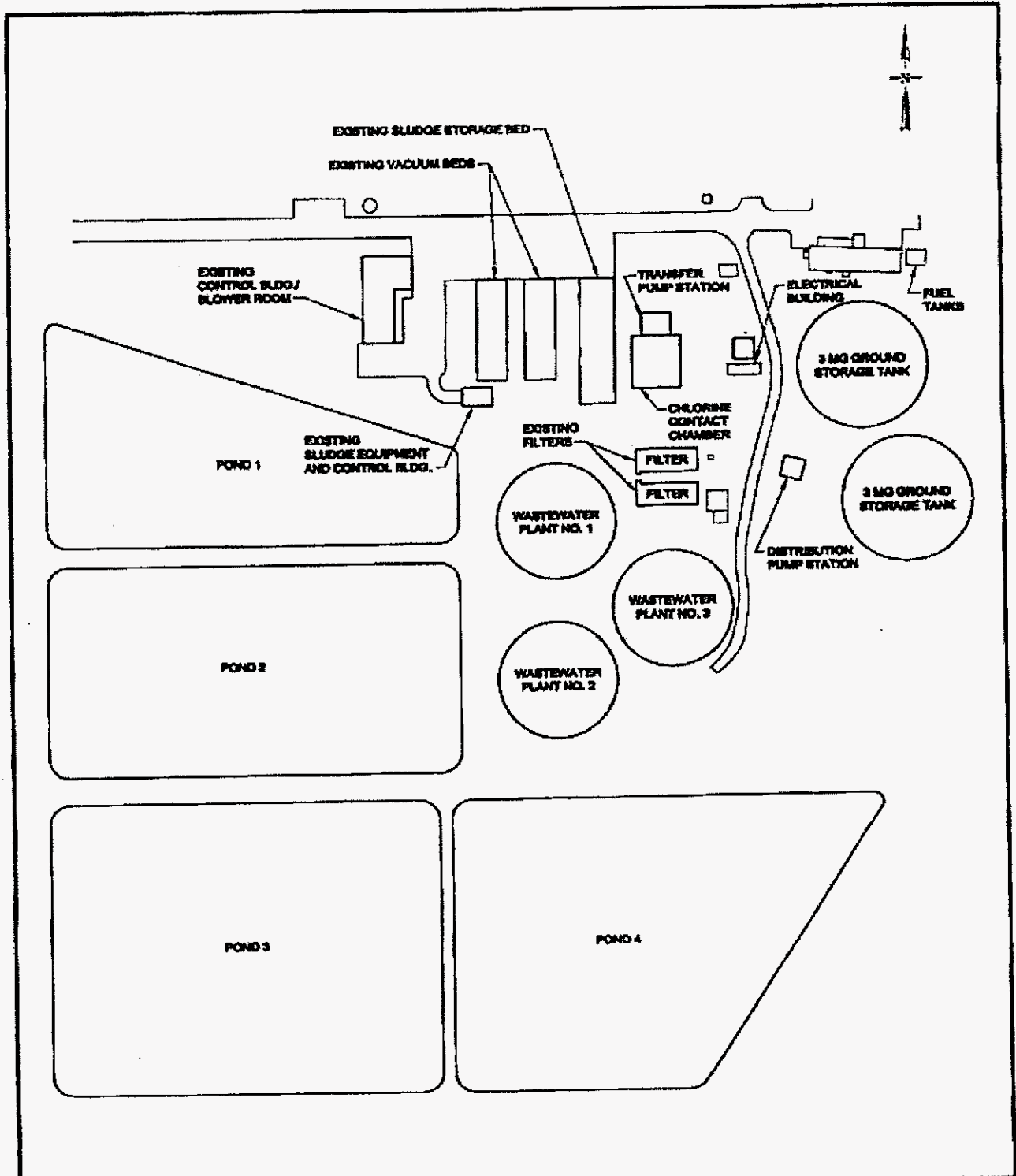
**DATE**

Item No. 2



*[Handwritten signature]*  
 11/20/03  
 2757

 <p>Engineers          Planners          Landscape Architects          Surveyors          Construction Management  <a href="http://www.cphengineers.com">www.cphengineers.com</a>          1117 East Robinson Street, Orlando, FL 32801          Phone 407.226.9000 Fax 407.261.3400</p>	Scale: NONE	<b>SITE PLAN</b>  <b>WOODLANDS (DES PINAR) WWTF</b> <b>OPERATIONS PERMIT RENEWAL</b>	APPENDIX <b>C</b>
	Date: 11-20-2003		
	Job No.: U0743		
Certificate of Authorization No. 3215			



**eph**  
 Engineers  
 Planners  
 Landscape Architects  
 Surveyors  
 Construction Management  
 www.ephengineers.com  
 661 N. Woodland Blvd., Suite 400, Orlando, FL 32808  
 Phone (407) 241-2111 Fax (407) 241-2112

Scale: NONE  
 Date: 2008  
 Job No.: U07114  
 Certificate of Authorization  
 No. 3235

**SITE PLAN**  
**WEKIVA HUNT CLUB WRF  
 OPERATIONS PERMIT RENEWAL**

Item No. 3

---

\*\*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 Incurred as of 1/15/2010	Actual Charges Incurred as of 1/15/2010	Estimated Remaining Hours Through PAA	Estimated Remaining Charges Through PAA	Type of Service Rendered
1	Milan, Swain & Associates	Deborah Swain	200	16.00	3,200	-	-	-	-	
2	Milan, Swain & Associates	Cynthia Yapp	140	200.00	28,000	5.50	1,100	10.50	2,100	Assist w/MFRs, data requests, audit facilitation
3	Milan, Swain & Associates	Cynthia Yapp	150	0.00	-	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
4	Milan, Swain & Associates	Maria Bravo	140	0.00	-	351.75	52,763	50.00	7,500	Assist w/MFRs, data requests, audit facilitation
5	Milan, Swain & Associates	Maria Bravo	150	0.00	-	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
6	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	290	112.50	32,625	12.00	1,800	20.00	3,000	Assist w/MFRs, data requests, audit facilitation
7	Rose, Sundstrom & Bentley, LLP	Martin Friedman	320	112.50	36,000	33.25	21,594	79.25	22,983	Legal Fees (including filing fee)
8	M&R Consultants	Frank Seidman	145	34.00	5,000	36.50	5,293	112.50	36,000	Legal Fees
9	Public Service Commission	n/a	n/a	n/a	4,000	-	-	15.00	2,175	TRU/Analys, Assist w/ MFRs, data requests, audit facilitation
10	Allhand Insurance Services	n/a	n/a	n/a	-	-	-	n/a	-	Filing Fee
11	Water Service Corp	Cieciora, Daniel	28	0.00	-	117.83	3,299	n/a	3,801	Court Bond
12	Water Service Corp	Cieciora, Daniel	29	275.00	7,975	96.50	2,799	150.00	4,350	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp	Canadio, Jim	62	40.00	2,480	0.50	31	39.50	2,449	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp	DiPasquale, Susan	33.92	50.00	1,696	-	-	-	-	Billing Analyst, Implementation of Rates
15	Water Service Corp	DiPasquale, Susan	37.92	0.00	-	26.25	995	-	-	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp	DiPasquale, Susan	38.6	0.00	-	11.50	444	15.00	579	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp	Darham, Rick	106.24	20.00	2,125	-	-	20.00	2,125	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp	Flynn, Patrick	33.92	200.00	6,784	7.50	254	-	-	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp	Flynn, Patrick	37.92	0.00	-	30.00	1,138	-	-	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp	Flynn, Patrick	38.6	0.00	-	11.25	434	-	-	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp	Gangre, Brian	33.92	50.00	1,696	-	-	50.00	5,790	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp	Gronne, Deborah	33	40.00	1,320	2.00	66	-	1,696	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp	Gronne, Deborah	44.34	0.00	-	2.50	111	-	-	Billing Analyst, Implementation of Rates
24	Water Service Corp	Hanks, Peggy	33.92	30.00	1,319	-	170	35.50	1,574	Billing Analyst, Implementation of Rates
25	Water Service Corp	Hanks, Peggy	37.92	0.00	-	5.00	170	-	-	Assist w/MFRs, data requests, audit facilitation
26	Water Service Corp	Hav, John	111	80.00	8,880	22.50	853	20.00	758	Assist w/MFRs, data requests, audit facilitation
27	Water Service Corp	Krugler, Adrienne	40	10.00	400	-	-	80.00	8,880	Assist w/MFRs, data requests, audit facilitation
28	Water Service Corp	Marrack, Michelle	15	40.00	600	46.75	701	40.00	1,600	Billing Analyst, Implementation of Rates
29	Water Service Corp	Povich, Erin	36	0.00	-	45.00	1,620	-	-	Assist w/MFRs, data requests, audit facilitation
30	Water Service Corp	Povich, Erin	39	450.00	17,550	145.00	4,485	-	-	Assist w/MFRs, data requests, audit facilitation
31	Water Service Corp	Povich, Erin	40	0.00	-	102.00	4,080	-	-	Assist w/MFRs, data requests, audit facilitation
32	Water Service Corp	Snow, Karen Lee	37.92	0.00	-	2.00	76	200.00	8,000	Assist w/MFRs, data requests, audit facilitation
33	Water Service Corp	Schripa, Marisa	22	40.00	880	-	-	10.00	379	Customer Notices, Mailings, etc
34	Water Service Corp	Strake, Brian W	31	0.00	-	3.00	93	40.00	880	Customer Notices, Mailings, etc
35	Water Service Corp	Strake, Brian W	32	0.00	-	9.00	288	10.00	320	Customer Notices, Mailings, etc
36	Water Service Corp	Valre, Lawanda	43.03	140.00	6,021	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
37	Water Service Corp	Valre, Lawanda	22	0.00	-	1.00	22	-	-	Assist w/MFRs, data requests, audit facilitation
38	Water Service Corp	Valre, Lawanda	23	0.00	-	24.00	552	-	-	Assist w/MFRs, data requests, audit facilitation
39	Water Service Corp	Weeks, Kirsten	49	300.00	14,700	364.50	17,861	20.00	460	Assist w/MFRs, data requests, audit facilitation
40	Water Service Corp	Weeks, Kirsten	50	0.00	-	320.00	6,300	-	-	Assist w/MFRs, data requests, audit facilitation
41	CPH Engineers, Inc	Williams, John III	81.5	50.00	4,075	-	-	50.00	7,500	Assist w/MFRs, data requests, audit facilitation
42	Florida Public Service Commission	n/a	n/a	n/a	-	n/a	1,749	n/a	4,075	Mapping of Service Area
43	Water Service Corp	n/a	n/a	n/a	-	n/a	623	n/a	-	Audit in Northbrook, FL
44	Water Service Corp	n/a	n/a	n/a	17,520	n/a	-	n/a	17,520	Customer notices, postage
45	Water Service Corp	n/a	n/a	n/a	2,143	n/a	-	n/a	2,143	Customer notices, stock
46	Water Service Corp	n/a	n/a	n/a	1,200	n/a	-	n/a	1,200	Travel, Airfare
47	Water Service Corp	n/a	n/a	n/a	1,600	n/a	-	n/a	1,600	Travel, Hotel/Accommodation
48	Water Service Corp	n/a	n/a	n/a	400	n/a	-	n/a	400	Travel, Rental Car
49	Water Service Corp	n/a	n/a	n/a	400	n/a	-	n/a	400	Printing Services, copies
50	Water Service Corp	n/a	n/a	n/a	12,000	n/a	673	n/a	800	Temp Services
51	Water Service Corp	n/a	n/a	n/a	-	n/a	41	n/a	11,959	Fed Ex & other misc
52	Estimate Through				\$ 221,260		\$ 132,297		\$ 165,997	
53										
54	(x) PAA									
55	( ) Commission Hearing									
56										
57	Amortization Period 4 Years									
58	Explanation if different from Section 367.0016, Florida									
59										
60	Amortization of Rate Case Expense									
61										
62										
63			(A)	(B)	(C)					
64	Prior unamortized rate case expenses		Water	Wastewater	Total					
65	Current rate case expense		0	0	\$ -					
66	Total projected rate case expense		93,435	72,561	165,997					
67	Annual Amortization		\$ 23,359	\$ 18,140	\$ 41,499					
68										
69	Method of Allocation between systems									
70										
71	Customers (based on ERC Counts 12/31/08)		11797.7	9162.0	20959.7					
72										
73	Percentage of average customers		56%	44%	100%					



CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	Explanations
255	2010158	2905		Castanos Jr. Jimmy P	T4	486	9/30/2009	31 00		31 00	AA	P	Please see attached captive report
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	159853	5/6/2009	43 50		43 50	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #159853
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	194219	9/9/2009	348 25		348 25	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #194219
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	194267	9/9/2009	319 00		319 00	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #194267
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	197321	9/21/2009	826 29		826 29	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #197321
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	211634	11/10/2009	15 907 50		15 907 50	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #211634
255	2010158	2906	901	ROSE SUNDSTROM & BENTLEY	PV	216033	11/24/2009	4 139 74		4 139 74	AA	P	Please see attached ROSE SUNDSTROM & BENTLEY invoice #216033
255	2010158	2907	901	Povick, Erin Patricia	T4	352	2/28/2009	44 00		44 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	363	3/31/2009	18 00		18 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	363	3/31/2009	72 00		72 00	AA	P	Please see attached captive report
255	2010158	2907	901	Marzouk, Michelle	T4	372	4/7/2009	45 00		45 00	AA	P	Please see attached captive report
255	2010158	2907	901	Ciecierski, Daniel	T4	369	4/15/2009	58 00		58 00	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	369	4/15/2009	18 97		18 97	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	369	4/15/2009	37 93		37 93	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	216 00		216 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	252 00		252 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	252 00		252 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	72 00		72 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	72 00		72 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	144 00		144 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	72 00		72 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	369	4/15/2009	288 00		288 00	AA	P	Please see attached captive report
255	2010158	2907	901	Sasic, Karen Lee	T4	369	4/15/2009	37 93		37 93	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	49 00		49 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	49 00		49 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	73 50		73 50	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	73 50		73 50	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	49 00		49 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	369	4/15/2009	24 50		24 50	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	245 00		245 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	147 00		147 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	49 00		49 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	JCT 05/19/09 TIME ENTRY	T4	261231	5/19/2009	45 00		45 00	AA	P	Please see attached captive report
255	2010158	2907	901	JCT 05/19/09 TIME ENTRY	T4	261231	5/19/2009	101 76		101 76	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	5/31/2009	37 93		37 93	AA	P	Please see attached captive report
255	2010158	2907	901	Hanks, Peggy Jean	T4	414	6/2/2009	56 90		56 90	AA	P	Please see attached captive report
255	2010158	2907	901	Hanks, Peggy Jean	T4	414	6/2/2009	37 93		37 93	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	417	6/15/2009	56 90		56 90	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	417	6/15/2009	9 48		9 48	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	417	6/15/2009	18 97		18 97	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	417	6/15/2009	9 48		9 48	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	417	6/15/2009	273 00		273 00	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	417	6/15/2009	136 50		136 50	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	417	6/15/2009	58 50		58 50	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	417	6/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	417	6/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	417	6/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	417	6/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	417	6/15/2009	98 00		98 00	AA	P	Please see attached captive report
255	2010158	2907	901	Hanks, Peggy Jean	T4	394	6/20/2009	67 84		67 84	AA	P	Please see attached captive report
255	2010158	2907	901	Marzouk, Michelle	T4	394	6/20/2009	75 00		75 00	AA	P	Please see attached captive report
255	2010158	2907	901	Marzouk, Michelle	T4	394	6/20/2009	112 50		112 50	AA	P	Please see attached captive report
255	2010158	2907	901	Valrie, LaWanda N	T4	394	6/20/2009	22 00		22 00	AA	P	Please see attached captive report
255	2010158	2907	901	Fhnn, Patrick C	T4	397	6/21/2009	37 93		37 93	AA	P	Please see attached captive report
255	2010158	2907	901	Povick, Erin Patricia	T4	397	6/21/2009	108 00		108 00	AA	P	Please see attached captive report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	397	6/21/2009	392 00		392 00	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(98 00)	(98 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(98 00)	(98 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(98 00)	(98 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(147 00)	(147 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(49 00)	(49 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(98 00)	(98 00)	AA	P	Please see attached captive report
255	2010158	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	6/26/2009		(98 00)	(98 00)	AA	P	Please see attached captive report







CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	Explanations
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	174.00		174.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	174.00		174.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	145.00		145.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	518	11/30/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	518	11/30/2009	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	518	11/30/2009	77.20		77.20	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	518	11/30/2009	38.60		38.60	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	240.00		240.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	240.00		240.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	40.00		40.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	518	11/30/2009	160.00		160.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	521	11/30/2009	600.00		600.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	521	11/30/2009	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	521	11/30/2009	500.00		500.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	521	11/30/2009	500.00		500.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	521	11/30/2009	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Valrie, LaWanda N	T4	523	12/1/2009	23.00		23.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	526	12/15/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	526	12/15/2009	116.00		116.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	526	12/15/2009	87.00		87.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	526	12/15/2009	145.00		145.00	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	77.20		77.20	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	38.60		38.60	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	77.20		77.20	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	526	12/15/2009	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	140.00		140.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	160.00		160.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	120.00		120.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	120.00		120.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	240.00		240.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	100.00		100.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	526	12/15/2009	80.00		80.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	532	12/31/2009	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	532	12/31/2009	43.50		43.50	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	532	12/31/2009	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	532	12/31/2009	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	532	12/31/2009	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	532	12/31/2009	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Grannie, Deborah R	T4	541	1/12/2010	68.00		68.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	538	1/15/2010	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	538	1/15/2010	58.00		58.00	AA	P	Please see attached captime report
255	2010158	2907	901	Ciecierski, Daniel	T4	538	1/15/2010	87.00		87.00	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	538	1/15/2010	38.60		38.60	AA	P	Please see attached captime report
255	2010158	2907	901	Fhnm, Patrick C	T4	538	1/15/2010	9.65		9.65	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	538	1/15/2010	40.00		40.00	AA	P	Please see attached captime report
255	2010158	2907	901	Povich, Erin Patricia	T4	538	1/15/2010	40.00		40.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	538	1/15/2010	600.00		600.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	538	1/15/2010	400.00		400.00	AA	P	Please see attached captime report
255	2010158	2907	901	Weeks, Kirsten Elise	T4	538	1/15/2010	650.00		650.00	AA	P	Please see attached captime report
255	2010158	2908	901	OFFICE TEAM	PV	149136	3/24/2009	132.98		132.98	AA	P	Please see attached OFFICE TEAM invoice #149136
255	2010158	2908	901	OFFICE TEAM	PV	150667	4/3/2009	132.98		132.98	AA	P	Please see attached OFFICE TEAM invoice #150667
255	2010158	2908	901	FEDERAL EXPRESS	PV	197275	9/21/2009	11.18		11.18	AA	P	Please see attached FEDERAL EXPRESS invoice #197275
255	2010158	2908	901	OFFICE TEAM	PV	214546	11/19/2009	279.30		279.30	AA	P	Please see attached OFFICE TEAM invoice #214546
255	2010158	2908	901	OFFICE TEAM	PV	215428	11/23/2009	127.68		127.68	AA	P	Please see attached OFFICE TEAM invoice #215428
255	2010158	2908	901	FEDERAL EXPRESS	PV	220241	12/15/2009	14.88		14.88	AA	P	Please see attached FEDERAL EXPRESS invoice #220241
255	2010158	2908	901	FEDERAL EXPRESS	PV	220241	12/15/2009	14.88		14.88	AA	P	Please see attached FEDERAL EXPRESS invoice #220241
255	2010158	2908	901	CPH ENGINEERS INC	PV	224236	12/29/2009	478.27		478.27	AA	P	Please see attached CPH ENGINEERS INC invoice #224236
255	2010158	2909	901	PUBLIC SERVICE COMMISSION	PV	219557	12/10/2009	280.44		280.44	AA	P	Please see attached PUBLIC SERVICE COMMISSION invoice #219557
255	2010158	2909	901	PUBLIC SERVICE COMMISSION	PV	219558	12/10/2009	342.79		342.79	AA	P	Please see attached PUBLIC SERVICE COMMISSION invoice #219558
255	2010158	2910	901	MILIAN SWAIN & ASSOC INC	PV	159858	5/6/2009	887.50		887.50	AA	P	Please see attached MILIAN SWAIN & ASSOC INC invoice #159858
255	2010158	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	175691	7/7/2009	1,305.00		1,305.00	AA	P	Please see attached MANAGEMENT & REGULATORY CONSUL invoice #175691
255	2010158	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	176634	7/8/2009	1,885.00		1,885.00	AA	P	Please see attached MANAGEMENT & REGULATORY CONSUL invoice #176634

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	Explanations
255	2010158	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	176634	7/8/2009	1,305.00		1,305.00	AA	P	Please see attached MANAGEMENT & REGULATORY CONSUL invoice #176634
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC	PV	181643	7/28/2009	10,987.50		10,987.50	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #181643
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	33.92		33.92	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	66.51		66.51	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	67.84		67.84	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	33.92		33.92	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	33.92		33.92	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	33.92		33.92	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	44.34		44.34	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	7,125.00		7,125.00	AA	P	MILIAN SWAIN & ASSOC. INC PV 177548 (originally booked to project 2009833 and reclassified)
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	16.96		16.96	AA	P	Please see attached captime report
255	2010158	2910	901	PROJECT 2009833 RCL TO 2010158	JE	264763	9/1/2009	33.92		33.92	AA	P	Please see attached captime report
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC	PV	194099	9/9/2009	7,987.50		7,987.50	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #194099
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC	PV	194100	9/9/2009	7,462.50		7,462.50	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #194100
255	2010158	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	209916	11/8/2009	725.00		725.00	AA	P	Please see attached MANAGEMENT & REGULATORY CONSUL invoice #209916
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC.	PV	212955	11/13/2009	7,812.50		7,812.50	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #212955
255	2010158	2910	901	CPH ENGINEERS INC	PV	220099	12/13/2009	478.27		478.27	AA	P	Please see attached CPH ENGINEERS INC invoice #220099
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC	PV	221038	12/16/2009	1,075.00		1,075.00	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #221038
255	2010158	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	224297	12/29/2009	72.50		72.50	AA	P	Please see attached MANAGEMENT & REGULATORY CONSUL invoice #224297
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER	JE	268830	12/31/2009		(5,162.50)	(5,162.50)	AA	P	Cancel Out
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER	JE	268835	12/31/2009	5,162.50		5,162.50	AA	P	Cancel Out
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER REV	JE	268834	12/31/2009	5,162.50		5,162.50	AA	P	Cancel Out
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER	JE	268830	1/1/2010	5,162.50		5,162.50	AA	P	Cancel Out
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER	JE	268835	1/1/2010		(5,162.50)	(5,162.50)	AA	P	Cancel Out
255	2010158	2910	901	SE 5 AP ACCRUAL 2 DECEMBER REV	JE	268834	1/1/2010		(5,162.50)	(5,162.50)	AA	P	Cancel Out
255	2010158	2910	901	MILIAN SWAIN & ASSOC. INC	PV	227428	1/8/2010	5,162.50		5,162.50	AA	P	Please see attached MILIAN SWAIN & ASSOC. INC invoice #227428
255	2010158	2914	901	CPH ENGINEERS INC	PV	203331	10/12/2009	792.42		792.42	AA	P	Please see attached CPH ENGINEERS INC invoice #203331
											132,299.70		

Order ID	Product	Quantity	Price	Total	Barcode	Warehouse	Location	Status	Date	Time	Operator	Device
10000101	10000101	1	1.00	1.00	10000101	WH001	A1	Success	2024-10-27	10:00:00	ADMIN	POS
10000102	10000102	2	2.00	2.00	10000102	WH001	B2	Success	2024-10-27	10:01:00	ADMIN	POS
10000103	10000103	3	3.00	3.00	10000103	WH001	C3	Success	2024-10-27	10:02:00	ADMIN	POS
10000104	10000104	4	4.00	4.00	10000104	WH001	D4	Success	2024-10-27	10:03:00	ADMIN	POS
10000105	10000105	5	5.00	5.00	10000105	WH001	E5	Success	2024-10-27	10:04:00	ADMIN	POS
10000106	10000106	6	6.00	6.00	10000106	WH001	F6	Success	2024-10-27	10:05:00	ADMIN	POS
10000107	10000107	7	7.00	7.00	10000107	WH001	G7	Success	2024-10-27	10:06:00	ADMIN	POS
10000108	10000108	8	8.00	8.00	10000108	WH001	H8	Success	2024-10-27	10:07:00	ADMIN	POS
10000109	10000109	9	9.00	9.00	10000109	WH001	I9	Success	2024-10-27	10:08:00	ADMIN	POS
10000110	10000110	10	10.00	10.00	10000110	WH001	J10	Success	2024-10-27	10:09:00	ADMIN	POS
10000111	10000111	11	11.00	11.00	10000111	WH001	K11	Success	2024-10-27	10:10:00	ADMIN	POS
10000112	10000112	12	12.00	12.00	10000112	WH001	L12	Success	2024-10-27	10:11:00	ADMIN	POS
10000113	10000113	13	13.00	13.00	10000113	WH001	M13	Success	2024-10-27	10:12:00	ADMIN	POS
10000114	10000114	14	14.00	14.00	10000114	WH001	N14	Success	2024-10-27	10:13:00	ADMIN	POS
10000115	10000115	15	15.00	15.00	10000115	WH001	O15	Success	2024-10-27	10:14:00	ADMIN	POS
10000116	10000116	16	16.00	16.00	10000116	WH001	P16	Success	2024-10-27	10:15:00	ADMIN	POS
10000117	10000117	17	17.00	17.00	10000117	WH001	Q17	Success	2024-10-27	10:16:00	ADMIN	POS
10000118	10000118	18	18.00	18.00	10000118	WH001	R18	Success	2024-10-27	10:17:00	ADMIN	POS
10000119	10000119	19	19.00	19.00	10000119	WH001	S19	Success	2024-10-27	10:18:00	ADMIN	POS
10000120	10000120	20	20.00	20.00	10000120	WH001	T20	Success	2024-10-27	10:19:00	ADMIN	POS
10000121	10000121	21	21.00	21.00	10000121	WH001	U21	Success	2024-10-27	10:20:00	ADMIN	POS
10000122	10000122	22	22.00	22.00	10000122	WH001	V22	Success	2024-10-27	10:21:00	ADMIN	POS
10000123	10000123	23	23.00	23.00	10000123	WH001	W23	Success	2024-10-27	10:22:00	ADMIN	POS
10000124	10000124	24	24.00	24.00	10000124	WH001	X24	Success	2024-10-27	10:23:00	ADMIN	POS
10000125	10000125	25	25.00	25.00	10000125	WH001	Y25	Success	2024-10-27	10:24:00	ADMIN	POS
10000126	10000126	26	26.00	26.00	10000126	WH001	Z26	Success	2024-10-27	10:25:00	ADMIN	POS
10000127	10000127	27	27.00	27.00	10000127	WH001	AA27	Success	2024-10-27	10:26:00	ADMIN	POS
10000128	10000128	28	28.00	28.00	10000128	WH001	BB28	Success	2024-10-27	10:27:00	ADMIN	POS
10000129	10000129	29	29.00	29.00	10000129	WH001	CC29	Success	2024-10-27	10:28:00	ADMIN	POS
10000130	10000130	30	30.00	30.00	10000130	WH001	DD30	Success	2024-10-27	10:29:00	ADMIN	POS
10000131	10000131	31	31.00	31.00	10000131	WH001	EE31	Success	2024-10-27	10:30:00	ADMIN	POS
10000132	10000132	32	32.00	32.00	10000132	WH001	FF32	Success	2024-10-27	10:31:00	ADMIN	POS
10000133	10000133	33	33.00	33.00	10000133	WH001	GG33	Success	2024-10-27	10:32:00	ADMIN	POS
10000134	10000134	34	34.00	34.00	10000134	WH001	HH34	Success	2024-10-27	10:33:00	ADMIN	POS
10000135	10000135	35	35.00	35.00	10000135	WH001	II35	Success	2024-10-27	10:34:00	ADMIN	POS
10000136	10000136	36	36.00	36.00	10000136	WH001	JJ36	Success	2024-10-27	10:35:00	ADMIN	POS
10000137	10000137	37	37.00	37.00	10000137	WH001	KK37	Success	2024-10-27	10:36:00	ADMIN	POS
10000138	10000138	38	38.00	38.00	10000138	WH001	LL38	Success	2024-10-27	10:37:00	ADMIN	POS
10000139	10000139	39	39.00	39.00	10000139	WH001	MM39	Success	2024-10-27	10:38:00	ADMIN	POS
10000140	10000140	40	40.00	40.00	10000140	WH001	NN40	Success	2024-10-27	10:39:00	ADMIN	POS
10000141	10000141	41	41.00	41.00	10000141	WH001	OO41	Success	2024-10-27	10:40:00	ADMIN	POS
10000142	10000142	42	42.00	42.00	10000142	WH001	PP42	Success	2024-10-27	10:41:00	ADMIN	POS
10000143	10000143	43	43.00	43.00	10000143	WH001	QQ43	Success	2024-10-27	10:42:00	ADMIN	POS
10000144	10000144	44	44.00	44.00	10000144	WH001	RR44	Success	2024-10-27	10:43:00	ADMIN	POS
10000145	10000145	45	45.00	45.00	10000145	WH001	SS45	Success	2024-10-27	10:44:00	ADMIN	POS
10000146	10000146	46	46.00	46.00	10000146	WH001	TT46	Success	2024-10-27	10:45:00	ADMIN	POS
10000147	10000147	47	47.00	47.00	10000147	WH001	UU47	Success	2024-10-27	10:46:00	ADMIN	POS
10000148	10000148	48	48.00	48.00	10000148	WH001	VV48	Success	2024-10-27	10:47:00	ADMIN	POS
10000149	10000149	49	49.00	49.00	10000149	WH001	WW49	Success	2024-10-27	10:48:00	ADMIN	POS
10000150	10000150	50	50.00	50.00	10000150	WH001	XX50	Success	2024-10-27	10:49:00	ADMIN	POS
10000151	10000151	51	51.00	51.00	10000151	WH001	YY51	Success	2024-10-27	10:50:00	ADMIN	POS
10000152	10000152	52	52.00	52.00	10000152	WH001	ZZ52	Success	2024-10-27	10:51:00	ADMIN	POS
10000153	10000153	53	53.00	53.00	10000153	WH001	AA53	Success	2024-10-27	10:52:00	ADMIN	POS
10000154	10000154	54	54.00	54.00	10000154	WH001	BB54	Success	2024-10-27	10:53:00	ADMIN	POS
10000155	10000155	55	55.00	55.00	10000155	WH001	CC55	Success	2024-10-27	10:54:00	ADMIN	POS
10000156	10000156	56	56.00	56.00	10000156	WH001	DD56	Success	2024-10-27	10:55:00	ADMIN	POS
10000157	10000157	57	57.00	57.00	10000157	WH001	EE57	Success	2024-10-27	10:56:00	ADMIN	POS
10000158	10000158	58	58.00	58.00	10000158	WH001	FF58	Success	2024-10-27	10:57:00	ADMIN	POS
10000159	10000159	59	59.00	59.00	10000159	WH001	GG59	Success	2024-10-27	10:58:00	ADMIN	POS
10000160	10000160	60	60.00	60.00	10000160	WH001	HH60	Success	2024-10-27	10:59:00	ADMIN	POS
10000161	10000161	61	61.00	61.00	10000161	WH001	II61	Success	2024-10-27	11:00:00	ADMIN	POS
10000162	10000162	62	62.00	62.00	10000162	WH001	JJ62	Success	2024-10-27	11:01:00	ADMIN	POS
10000163	10000163	63	63.00	63.00	10000163	WH001	KK63	Success	2024-10-27	11:02:00	ADMIN	POS
10000164	10000164	64	64.00	64.00	10000164	WH001	LL64	Success	2024-10-27	11:03:00	ADMIN	POS
10000165	10000165	65	65.00	65.00	10000165	WH001	MM65	Success	2024-10-27	11:04:00	ADMIN	POS
10000166	10000166	66	66.00	66.00	10000166	WH001	NN66	Success	2024-10-27	11:05:00	ADMIN	POS
10000167	10000167	67	67.00	67.00	10000167	WH001	OO67	Success	2024-10-27	11:06:00	ADMIN	POS
10000168	10000168	68	68.00	68.00	10000168	WH001	PP68	Success	2024-10-27	11:07:00	ADMIN	POS
10000169	10000169	69	69.00	69.00	10000169	WH001	QQ69	Success	2024-10-27	11:08:00	ADMIN	POS
10000170	10000170	70	70.00	70.00	10000170	WH001	RR70	Success	2024-10-27	11:09:00	ADMIN	POS
10000171	10000171	71	71.00	71.00	10000171	WH001	SS71	Success	2024-10-27	11:10:00	ADMIN	POS
10000172	10000172	72	72.00	72.00	10000172	WH001	TT72	Success	2024-10-27	11:11:00	ADMIN	POS
10000173	10000173	73	73.00	73.00	10000173	WH001	UU73	Success	2024-10-27	11:12:00	ADMIN	POS
10000174	10000174	74	74.00	74.00	10000174	WH001	VV74	Success	2024-10-27	11:13:00	ADMIN	POS
10000175	10000175	75	75.00	75.00	10000175	WH001	WW75	Success	2024-10-27	11:14:00	ADMIN	POS
10000176	10000176	76	76.00	76.00	10000176	WH001	XX76	Success	2024-10-27	11:15:00	ADMIN	POS
10000177	10000177	77	77.00	77.00	10000177	WH001	YY77	Success	2024-10-27	11:16:00	ADMIN	POS
10000178	10000178	78	78.00	78.00	10000178	WH001	ZZ78	Success	2024-10-27	11:17:00	ADMIN	POS
10000179	10000179	79	79.00	79.00	10000179	WH001	AA79	Success	2024-10-27	11:18:00	ADMIN	POS
10000180	10000180	80	80.00	80.00	10000180	WH001	BB80	Success	2024-10-27	11:19:00	ADMIN	POS
10000181	10000181	81	81.00	81.00	10000181	WH001	CC81	Success	2024-10-27	11:20:00	ADMIN	POS
10000182	10000182	82	82.00	82.00	10000182	WH001	DD82	Success	2024-10-27	11:21:00	ADMIN	POS
10000183	10000183	83	83.00	83.00	10000183	WH001	EE83	Success	2024-10-27	11:22:00	ADMIN	POS
10000184	10000184	84	84.00	84.00	10000184	WH001	FF84	Success	2024-10-27	11:23:00	ADMIN	POS
10000185	10000185	85	85.00	85.00	10000185	WH001	GG85	Success	2024-10-27	11:24:00	ADMIN	POS
10000186	10000186	86	86.00	86.00	10000186	WH001	HH86	Success	2024-10-27	11:25:00	ADMIN	POS
10000187	10000187	87	87.00	87.00	10000187	WH001	II87	Success	2024-10-27	11:26:00	ADMIN	POS
10000188	10000188	88	88.00	88.00	10000188	WH001	JJ88	Success	2024-10-27	11:27:00	ADMIN	POS
10000189	10000189	89	89.00	89.00	10000189	WH001	KK89	Success	2024-10-27	11:28:00	ADMIN	POS
10000190	10000190	90	90.00	90.00	10000190	WH001	LL90	Success	2024-10-27	11:29:00	ADMIN	POS
10000191	10000191	91	91.00	91.00	10000191	WH001	MM91	Success	2024-10-27	11:30:00	ADMIN	POS
10000192	10000192	92	92.00	92.00	10000192	WH001	NN92	Success	2024-10-27	11:31:00	ADMIN	POS
10000193	10000193	93	93.00	93.00	10000193	WH001	OO93	Success</				









# Current Timesheets Report

Order By: Project

Milian, Swain & Associates

Page 1

Project: U02-24 — U02-24

Period: 01/02/2009 — 12/31/2009

Project	Employee	P/E	Dep	Staff	Work Date	OVTM	ST STATE	Hours Worked	Billable Hours
U02-24 Sanlando 2008	CY	Cynthia Yapp	04/24/2009	FIN	007	04/24/2009	N B	5.25	5.25
		<i>4/23/09 CONFERENCE CALL W/UTILITY RE: MFR PREPARATION</i>							
		<i>4/24/09 REVIEW PREVIOUS RATE CASE INFORAMTION FOR MFR UPDATE</i>							
	CY	Cynthia Yapp	05/01/2009	FIN	007	05/01/2009	N B	20.00	20.00
		<i>PREPARE / UPDATE MFR SCHEDULES</i>							
	CY	Cynthia Yapp	05/15/2009	FIN	007	05/15/2009	N B	15.75	15.75
		<i>PREPARE MFR FOR RATE INCREASE APPLICATION</i>							
	CY	Cynthia Yapp	05/22/2009	FIN	007	05/22/2009	N B	6.75	6.75
		<i>PREPARE MFR FOR RATE INCREASE APPLICATION</i>							
	CY	Cynthia Yapp	05/29/2009	FIN	007	05/29/2009	N B	5.00	5.00
		<i>PREPARE MFR FOR RATE INCREASE APPLICATION</i>							
	CY	Cynthia Yapp	06/05/2009	FIN	007	06/05/2009	N B	4.25	4.25
		<i>PREPARE MFR FOR RATE INCREASE APPLICATION</i>							
	CY	Cynthia Yapp	06/12/2009	FIN	007	06/12/2009	N B	8.00	8.00
		<i>MFR PREPARATION TY 12/31/2008</i>							
	CY	Cynthia Yapp	06/19/2009	FIN	007	06/19/2009	N B	33.75	33.75
		<i>MFR PREPARATION TY 12/31/2008</i>							
	CY	Cynthia Yapp	06/26/2009	FIN	007	06/26/2009	N B	27.25	27.25
		<i>MFR PREPARATION TY 12/31/2008</i>							
	CY	Cynthia Yapp	07/03/2009	FIN	007	07/03/2009	N B	21.00	21.00
		<i>MFR PREPARATION TY 12/31/2008</i>							
	CY	Cynthia Yapp	07/24/2009	FIN	007	07/24/2009	N B	15.50	15.50
		<i>PREPARE MINIMUM FILING REQUIREMENTS TEST YEAR 12/31/08</i>							
	CY	Cynthia Yapp	07/31/2009	FIN	007	07/31/2009	N B	16.75	16.75
		<i>PREPARE MINIMUM FILING REQUIREMENTS TEST YEAR 12/31/08</i>							
	CY	Cynthia Yapp	08/07/2009	FIN	007	08/07/2009	N B	17.75	17.75
		<i>PREPARE MFR SCHEDULES HISTORICAL TEST YEAR 2008</i>							
	CY	Cynthia Yapp	08/21/2009	FIN	007	08/21/2009	N B	16.75	16.75
		<i>PREPARE MFR SCHEDULES HISTORICAL TEST YEAR 2008</i>							
	CY	Cynthia Yapp	08/28/2009	FIN	007	08/28/2009	N B	13.25	13.25
		<i>PREPARE MFR SCHEDULES HISTORICAL TEST YEAR 2008</i>							
	CY	Cynthia Yapp	09/18/2009	FIN	007	09/18/2009	N B	14.00	14.00
		<i>PREPARE MFR'S TEST YEAR 12/31/2008</i>							
	CY	Cynthia Yapp	09/25/2009	FIN	007	09/25/2009	N B	32.75	32.75
		<i>PREPARE MFR'S TEST YEAR 12/31/2008</i>							
	CY	Cynthia Yapp	10/02/2009	FIN	007	10/02/2009	N R	20.50	20.50
		<i>PREPARE MFR'S TEST YEAR 12/31/2008</i>							
	CY	Cynthia Yapp	10/09/2009	FIN	007	10/09/2009	N R	1.25	1.25
		<i>FPSC AUDIT REQUEST - PROVIDED ELECTRONIC COPIES OF WORKPAPERS FOR VARIOUS SCHEDULES OF LONGWOOD'S MFRs.</i>							
	CY	Cynthia Yapp	11/06/2009	FIN	007	11/06/2009	N B	2.75	2.75
		<i>PREPARE RESPONSE DEFICIENCY #S 1-11</i>							
	CY	Cynthia Yapp	11/13/2009	FIN	007	11/13/2009	N B	3.75	3.75
		<i>PREPARE RESPONSE DEFICIENCY #S 1-11</i>							
	DS	Deborah Swain	04/24/2009	FIN	001	04/24/2009	N B	0.50	0.50
		<i>Planning</i>							
	DS	Deborah Swain	09/25/2009	FIN	001	09/25/2009	N B	4.00	4.00
	DS	Deborah Swain	10/02/2009	FIN	001	10/02/2009	N R	0.50	0.50
		<i>Review MFR's - emails, etc.</i>							
	DS	Deborah Swain	11/06/2009	FIN	001	11/06/2009	N B	0.50	0.50
		<i>Deficiencies - review</i>							
	MB	Maria Bravo	10/02/2009	FIN	007	10/02/2009	N R	12.00	12.00
		<i>MFRs Preparation.</i>							
								319.50	319.50

# Current Timesheets Report

Order By: Project

Milian, Swain & Associates

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Project: U02-24 — U02-24

Period: 01/02/2009 — 12/31/2009

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Project	Employee	P/E	Dep	Staff	Work Date	OVTM	ST STATE	Hours Worked	Billable Hours
							Phase Subtotal:	319.50	319.50
							Project Total	319.50	319.50
							Grand Total	319.50	319.50

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

**INVOICE**

Invoice No.29211  
April 29, 2009  
Page 1, Billing #1

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

**For Professional services rendered through April 24, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Cynthia Yapp	5.25	150.00	787.50
<b>Total Due for invoice 29210</b>			<b>\$887.50</b>

**Total Amount Due \$887.50**

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

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

**INVOICE**

Invoice No.29254  
June 2, 2009  
Page 1, Billing #2

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

**For Professional services rendered through May 29, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Senior Staff Accountant:			
Cynthia Yapp	47.50	150.00	7,125.00
<b>Total Due for invoice 29254</b>			<b>\$7,125.00</b>

**Total Amount Due \$7,125.00**

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

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

**INVOICE**

Invoice No.29292  
June 30, 2009  
Page 1, Billing #3

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

**For Professional services rendered through June 26, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Senior Staff Accountant:			
Cynthia Yapp	73.25	150.00	10,987.50
<b>Total Due for invoice 29292</b>			<b>\$10,987.50</b>

**Total Amount Due \$10,987.50**

**Aged Receivables:**  
**Invoice #29254- \$7,125.00**

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

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

**INVOICE**

Invoice No.29331  
August 4, 2009  
Page 1, Billing #4

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

**For Professional services rendered through July 31, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Senior Staff Accountant:			
Cynthia Yapp	53.25	150.00	7,987.50
<b>Total Due for invoice 29331</b>			<b>\$7,987.50</b>

**Total Amount Due \$7,987.50**

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



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

**INVOICE**

Invoice No.29371  
August 31, 2009  
Page 1, Billing #5

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

**For Professional services rendered through August 28, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Senior Staff Accountant:			
Cynthia Yapp	47.75	150.00	7,162.50
<b>Total Due for invoice 29371</b>			<b>\$7,162.50</b>

**Total Amount Due \$7,162.50**

***Aged Receivables:***  
***Invoice #29331- \$7,987.50***

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

*Millan, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No.29418  
September 29, 2009  
Page 1, Billing #6

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

**For Professional services rendered through September 25, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal:			
Deborah Swain	4.00	200.00	800.00
Senior Staff Accountant:			
Cynthia Yapp	46.75	150.00	7,012.50
<b>Total Due for invoice 29418</b>			<b>\$7,812.50</b>

**Total Amount Due \$7,812.50**

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

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

**INVOICE**

Invoice No.29453  
November 2, 2009  
Page 1, Billing #7

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

**For Professional services rendered through October 30, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal:			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Maria Bravo	12.00	150.00	1,800.00
Senior Staff Accountant:			
Cynthia Yapp	21.75	150.00	3,262.50
<b>Total Due for invoice 29453</b>			<b>\$5,162.50</b>

**Total Amount Due \$5,162.50**

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

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

**INVOICE**

Invoice No.29496  
December 1, 2009  
Page 1, Billing #8

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

**For Professional services rendered through November 27, 2009 in connection with rate case for Sanlando 2008**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal:			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Cynthia Yapp	6.50	150.00	975.00
<b>Total Due for invoice 29496</b>			<b>\$1,075.00</b>

**Total Amount Due \$1,075.00**

**Aged Receivables:**  
**Invoice #29453- \$5,162.50**

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

# OFFICETEAM®

Specialized Administrative Staffing

3001756

### PERSONAL & CONFIDENTIAL

Laura Blomquist  
UTILITIES INCORPORATED  
2335 SANDERS RD  
NORTHBROOK IL 60062-6108

Page: 1  
Invoice Date: 03/19/2009  
Invoice No: 23446957  
Customer Number: 01300-000961-000  
Fed Tax ID: 94-1648752

Labor Invoice - ~~DUPLICATE~~ RECEIPT

50302

Please Remk To: Doc  
OfficeTeam  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

149136

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Kirkland, Janet	03/13/2009	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40
2	Feathergill, Adam	03/13/2009	Lingman, Sam Erin	37.50	HRS REG	\$ 17.73	\$ 664.88
3	Gomez, Maria R	03/13/2009	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40
Subtotal for Week-Ended:		03/13/2009		117.50	HRS		\$ 2,453.68

*Gary Clark*  
2003520

*Please see  
break out on  
attached page.*

**ENTERED**  
MAR 24 2009

RECEIVED  
MAR 23 2009

Invoice Subtotal:

\$ 2,453.68

**TOTAL AMOUNT DUE :**

\$ 2,453.68

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:

(800) 776-3770

For qualified administrative professionals please call:

(847) 480-2073

Vendor Name: Office Team  
 Name: Feathergill, Adam  
 Date

Vendor Invoice: 23446957 Invoice Date 3/19/2009

Date	Hours	Rate	Amount	Book to:	Manager	Date Approved	Signature
3/9/2009	3.75	17.73	66.49	2010132.2908.00901	Georgiev, Lena	3/23/2009	<i>LS</i>
3/9/2009	3.75	17.73	66.49	2010133.2908.00901	Georgiev, Lena	3/23/2009	<i>LS</i>
3/10/2009	7.5	17.73	132.98	2009531.2908.00901	Dryjanski, Michael	3/23/2009	<i>Michael Dryjanski</i>
3/11/2009	7.5	17.73	132.98	2010156.2908.00901	Weeks, Kirsten	3/23/2009	<i>Erin P. Pond</i>
3/12/2009	7.5	17.73	132.98	2010158.2908.00901	Weeks, Kirsten	3/23/2009	<i>Erin P. Pond</i>
3/13/2009	3.75	17.73	66.49	2010159.2908.00901	Weeks, Kirsten	3/23/2009	<i>Erin P. Pond</i>
3/13/2009	3.75	17.73	66.49	2010161.2908.00901	Weeks, Kirsten	3/23/2009	<i>Erin P. Pond</i>
			664.88				

3001756

# OFFICETEAM®

Specialized Administrative Staffing

Page: 1  
Invoice Date: 03/25/2009  
Invoice No: 23487620  
Customer Number: 01300-000961-000  
Fed Tax ID: 94-1648752

Labor Invoice - ~~DEBIT~~ DEBIT RECEIPT 50739

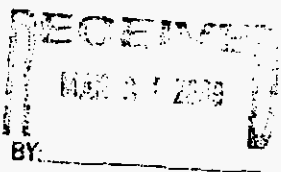
PERSONAL & CONFIDENTIAL  
Laura Blomquist  
UTILITIES INCORPORATED  
2335 SANDERS RD  
NORTHBROOK IL 60062-6108

Please Remit To: 150607  
OfficeTeam **DOC**  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

Line	Employee Name	Wk-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Kirkland, Janet	03/20/2009	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40
2	Feathergill, Adam	03/20/2009	Lingman, Sam	37.50	HRS REG	\$ 17.73	\$ 664.88
3	Gomez, Maria R	03/20/2009	Casados, Jim	38.00	HRS REG	\$ 22.36	\$ 849.68
Subtotal for Week-Ended: 03/20/2009				115.50	HRS		\$ 2,408.96

*OK*  
*2003520*

*pls. see spreadsheet & approval attached*



Invoice Subtotal:

\$ 2,408.96

**TOTAL AMOUNT DUE : \$ 2,408.96**

APR 01 2009

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:  
(800) 776-3770

For qualified administrative professionals please call:  
(847) 480-2073

Please detach and return this remittance stub with your payment.

## Thank you for choosing OfficeTeam!

OfficeTeam  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961-000	23487620	\$ 2,408.96

0130000096100023487620002408962

Vendor Name: Office Team  
 Name: Feathergill, Adam

Vendor Invoice: 23487620 Invoice Date: 3/25/2009

Date	Hours	Rate	Amount	Book to:	Manager	Date Approved	Signature
3/16/2009	3.75	17.73	66.49	2010132.2908.00901	Georgiev, Lena	3/31/2009	LS
3/16/2009	3.75	17.73	66.49	2010133.2908.00901	Georgiev, Lena	3/31/2009	LS
3/17/2009	7.5	17.73	132.98	2009531.2908.00901	Dryjanski, Michael	3/31/2009	<i>[Signature]</i>
3/18/2009	7.5	17.73	132.98	2010165.2908.00901	Georgiev, Lena	3/31/2009	LS
3/19/2009	7.5	17.73	132.98	2010158.2908.00901	Weeks, Kirsten	3/31/2009	Enn Povich - signing for KW OK
3/20/2009	3.75	17.73	66.49	2010165.2908.00901	Georgiev, Lena	3/31/2009	LS
3/20/2009	3.75	17.73	66.49	2010165.2908.00901	Georgiev, Lena	3/31/2009	LS
	37.5		664.88				



Sanlando Utilities Corporation  
Docket No. 090402-WS

Estimate to complete rate case through PAA Order

Rose, Sundstrom & Bentley, LLP

<u>Hours</u>	<u>Description</u>
8.0	Unbilled hours through date of filing
16.0	Respond to formal data requests from Staff and informal requests for information from Staff
6.0	Prepare for and attend Customer Meeting; Discuss Customer Meeting with client and consultant; Discuss Customer Meeting with Staff
6.0	Review Audit Staff requests; Review and prepare responses to Audit Staff; Review Audit Report; Discuss Audit Report with client and consultant; Draft response to Audit Report
2.0	Review Staff recommendation; conference with client and consultant regarding recommendation; conference with Staff regarding recommendation
15.0	Prepare for and attend Agenda conference; discuss Agenda with client and Staff
2.0	Review PAA Order; Conference with client and consultant regarding PAA Order
2.5	Prepare revised tariff sheets; Obtain Staff approval of tariffs; Draft and revise customer notice; Obtain Staff approval of notice; Coordinate mailing of notices and implementation of tariffs
<u>57.5</u>	@ \$330/hour = \$18,975.00

300 1118

JH  
DS ✓

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 50-2783536

(850) 877-8585

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

Batch 53595

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

APRIL 9, 2009  
INVOICE # 39690 Doc 154853  
FILE # 30057-00003  
PAGE 1

MATTER: MISCELLANEOUS MATTERS

3/02/09 JRJ	MULTIPLE EMAILS WITH CLIENT AND COUNTY RE: SITE VISIT AND NEGOTIATIONS VISIT; FOLLOW UP RE: SAME.	.70	224.00
3/02/09 CWM	REVIEW AND REVISE STATUS REPORT TO INCORPORATE TRANSFER OF OWNERSHIP PROCEEDINGS AND LIMITED PROCEEDINGS FOR ALAFAYA AND SANLANDO; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING UPDATES.	.30	87.00
3/11/09 MSF	TRAVEL TO TALLAHASSEE FOR MEETINGS WITH PSC STAFF AND UI STAFF CONFERENCES IN PREPARATION FOR MEETING	5.00	1,600.00
3/12/09 MSF	CONFERENCE WITH UI STAFF IN PREPARATION FOR MEETING WITH PSC STAFF; MEETING WITH PSC STAFF AND RETURN TO CENTRAL FLORIDA OFFICE	8.00	2,560.00
3/19/09 WES	RECEIPT OF REQUEST FOR UPDATE OF OPINION RELATIVE TO DEPRECIATION AND WRITE OFF OF ASSETS IN REGARD TO FINANCIAL ACCOUNTING STANDARDS BOARD. MODIFY SAME AND FORWARD NEW OPINION	.50	162.50
3/27/09 JRJ	MULTIPLE TELEPHONE CONFERENCES WITH MR. LAWSON, MR. WILLIAMS, ETC. RE: BASIS FOR VALUE OF BAY COUNTY SYSTEMS, RATE BASE VS. INVESTMENT, MR. REILLY'S PARTICIPATION; FOLLOW UP RE: SAME.	1.50	480.00
3/27/09 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: WEDGEFIELD TRANSACTION; DRAFT MEMO OUTLINING DEAL POINTS.	.70	224.00
3/27/09 KLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	1.00	290.00
3/29/09 KLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	2.00	580.00
3/30/09 JRJ	BEGIN REVIEW OF AND WORK ON DRAFTING FOR WEDGEFIELD PURCHASE ACQUISITION AGREEMENT.	.70	224.00
3/30/09 KLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	.70	203.00
3/31/09 JRJ	COMPLETE REVIEW OF WEDGEFIELD PURCHASE AGREEMENT AND FOLLOW UP.	.50	160.00

ok/2  
Expense

RECEIVED  
APR 10 2009

Approved by Legal  
MAY 05 2009

ok/25  
ok - Wedgefield Sale

JH ✓ KW ✓  
DS —

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

APRIL 9, 2009  
INVOICE # 39690  
FILE # 30057-00003  
PAGE 1

MATTER: MISCELLANEOUS MATTERS

	3/02/09 JRJ	MULTIPLE EMAILS WITH CLIENT AND COUNTY RE: SITE VISIT AND NEGOTIATIONS VISIT; FOLLOW UP RE: SAME.	FL STAK cost .70	224.00 ?
	3/02/09 CWM	REVIEW AND REVISE STATUS REPORT TO INCORPORATE TRANSFER OF OWNERSHIP PROCEEDINGS AND LIMITED PROCEEDINGS FOR ALAFAYA AND SANLANDO; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING UPDATES.	.30	87.00 ✓
KW	3/11/09 MSF	TRAVEL TO TALLAHASSEE FOR MEETINGS WITH PSC STAFF AND UI STAFF CONFERENCES IN PREPARATION FOR MEETING	5.00	1,600.00 ✓ UIF/ Alafaya
KW	3/12/09 MSF	CONFERENCE WITH UI STAFF IN PREPARATION FOR MEETING WITH PSC STAFF; MEETING WITH PSC STAFF AND RETURN TO CENTRAL FLORIDA OFFICE	8.00	2,560.00 ✓
	3/19/09 WES	RECEIPT OF REQUEST FOR UPDATE OF OPINION RELATIVE TO DEPRECIATION AND WRITE OFF OF ASSETS IN REGARD TO FINANCIAL ACCOUNTING STANDARDS BOARD, MODIFY SAME AND FORWARD NEW OPINION	.50 FL STAK cost center	? 162.50 ok/expense
	3/27/09 JRJ	MULTIPLE TELEPHONE CONFERENCES WITH MR. LAWSON, MR. WILLIAMS, ETC. RE: BASIS FOR VALUE OF BAY COUNTY SYSTEMS, RATE BASE VS. INVESTMENT, MR. REILLY'S PARTICIPATION; FOLLOW UP RE: SAME.	1.50	480.00 ✓
	3/27/09 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: WEDGEFIELD TRANSACTION; DRAFT MEMO OUTLINING DEAL POINTS.	.70	224.00
	3/27/09 XLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	1.00	290.00
	3/29/09 KLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	2.00	580.00 ✓
	3/30/09 JRJ	BEGIN REVIEW OF AND WORK ON DRAFTING FOR WEDGEFIELD PURCHASE ACQUISITION AGREEMENT.	.70	224.00
	3/30/09 KLK	WEDGEFIELD SALE: DRAFT PURCHASE AND SALE AGREEMENT.	.70	203.00
	3/31/09 JRJ	COMPLETE REVIEW OF WEDGEFIELD PURCHASE AGREEMENT AND FOLLOW UP.	.50	160.00

RECEIVED  
APR 14 2009

OK/SS  
CP - Wedgefield  
Sale

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

F.E.I.# 56-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

UTILITIES, INC

Invoice #: 39690

PAGE 2

TOTAL HOURS 21.60

PROFESSIONAL FEES \$ 6,794.50

WILLIAM E SUNDBSTROM	.50	162.50
MARTIN S FRIEDMAN	13.00	4,160.00
JOHN R JENKINS	4.10	1,312.00
KYLE L KEMPER	3.70	1,073.00
CHRISTIAN W MARCELLI	.30	87.00

OPERATOR CONFERENCE CALL	16.28
LONG DISTANCE CALLS	11.20
TRAVEL EXPENSE	855.19
PHOTOCOPIES	15.25

TOTAL COSTS ADVANCED \$ 897.92

TOTAL STATEMENT \$ 7,692.42

LAW OFFICES  
**ROSE, SUNDBROM & 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

APRIL 9, 2009  
INVOICE # 39690  
FILE # 30057-00003

MATTER: MISCELLANEOUS MATTERS

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 6,794.50
CURRENT COSTS:	\$ 897.92
TOTAL CHARGES FOR THIS INVOICE:	<u>\$ 7,692.42</u>
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 3,301.70
TOTAL AMOUNT DUE THIS MATTER:	<u>\$ 10,994.12</u>

*Pls. see attached  
breakout for  
coding.*

Rose, Sundstrom & Bentley  
 Invoice 39690  
 Miscellaneous Matters

3/2/2009 JRJ	FL State Cost	Mics Reg Matters	0.70	224.00
3/2/2009 CWM	Alafaya	LP	0.15	43.50
3/2/2009 CWM	Sanlando	LP	<del>0.15</del>	<del>43.50</del>
3/11/2009 MSF	Alafaya	LP	5.00	1,600.00
3/11/2009 MSF	UIF	2009 RC	8.00	2,560.00
3/19/2009 WES	FL State Cost	Mics Reg Matters	0.50	162.50
3/27/2009 JRJ	Bayside	Mics Reg Matters	0.75	240.00
3/27/2009 JRJ	Sandy Creek	Mics Reg Matters	0.75	240.00
3/27/2009 JRJ	Wedgefield	Divestment	0.70	224.00
3/27/2009 KLK	Wedgefield	Divestment	1.00	290.00
3/29/2009 KLK	Wedgefield	Divestment	2.00	580.00
3/30/2009 JRJ	Wedgefield	Divestment	0.70	224.00
3/30/2009 KLK	Wedgefield	Divestment	0.70	203.00
3/31/2009 JRJ	Wedgefield	Divestment	0.50	160.00
Forwarded Expenses	FL State Cost	Mics Reg Matters		897.92
			<b>Total Charges</b>	<b>7,692.42</b>

Totals:

FL State Cost	Mics Reg Matters
Alafaya	LP
Sanlando	LP
UIF	2009 RC
Bayside	Mics Reg Matters
Sandy Creek	Mics Reg Matters
Wedgefield	Divestment

	Code To
1,284.42	855100.6070
1,643.50	2010157.2906.00901
43.50	2010158.2906.00901
2,560.00	2010156.2906.00901
240.00	257102.6070
240.00	262102.6070
1,681.00	2010175.2856.00801
7,692.42	

Total of Invoice

7,692.42

Difference

-

3004654

KW ✓

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

Batch 53595

LOC 159858

**INVOICE**

Invoice No. 29211 A  
April 29, 2009  
Page 1, Billing #1

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

For Professional services rendered through April 24, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Principal			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Cynthia Yapp	5.25	150.00	787.50
<b>Total Due for invoice 29210</b>			<b>887.50</b>

Handwritten initials and a circle around the total amount of \$887.50.

Total Amount Due \$887.50

2010158.2910.00901

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

Approved by Legal

MAY 05 2009

3004654

KW ✓

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

Batch 57637

Doc 172548

INVOICE

Invoice No. 29254  
June 2, 2009  
Page 1, Billing #2

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

For Professional services rendered through May 29, 2009 in connection with rate case for Sanlando 2008

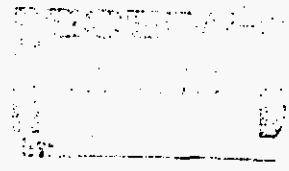
	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	47.50	150.00	7,125.00
Total Due for invoice 29254			\$7,125.00

25  
2009833/2910.00901

Total Amount Due \$7,125.00

JUN 24 2009

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





3000882

Batch 59244 *KW ✓*

18444 Lost Lake Way  
Jupiter, FL 33458  
Phone or Fax (561) 743-9510 Doc 175691  
e-mail: frankdenjup@att.net

**Management & Regulatory Consultants, Inc.**

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

06/10/09  
20029.10

CONSULTING - PENNBROOKE (PB) - 2008 TY - MFR  
LAKE PLACID (LP) - 2008 TY - MFR  
SANLANDO (SAN) - 2008 TY - U&U  
UIF (UIF) - 2008 TY - U&U  
LONGWOOD (LW) - 2008 TY - U&U

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
05/04/09	FS CONSULTING - ALL CASES - COLLECT HISTORICAL ORDERS, DOCUMENTS; SET UP SPREADSHEETS.	4.00	580.00
05/04/09	FS CONSULTING - PB - ADD "E" SCHEDULES	2.00	290.00
05/11/09	FS CONSULTING - UIF - USED & USEFUL; "F" SCHEDULES.	7.00	1015.00
05/18/09	FS CONSULTING - UIF - USED & USEFUL; "F" SCHEDULES.	31.00	4495.00
05/25/09	FS CONSULTING - LW - USED & USEFUL; "F" SCHEDULES.	9.00	1305.00
05/25/09	FS CONSULTING - PB - USED & USEFUL; "F" SCHEDULES.	5.00	725.00
05/25/09	FS CONSULTING - LP - USED & USEFUL; "F" SCHEDULES.	2.00	290.00
05/25/09	FS CONSULTING - SAN - USED & USEFUL; "F" SCHEDULES.	8.00	1160.00
05/25/09	FS CONSULTING - UIF - USED & USEFUL; "F" SCHEDULES.	<u>7.00</u>	<u>1015.00</u>
	FOR CURRENT SERVICES RENDERED	75.00	\$10875.00

PAYMENTS AND CREDITS

06/10/09 PAYMENT, as of - 00.00

BALANCE DUE \$10875.00 *pk kw*

Note: Allocation for "All Cases" - 25% Each, PB, LP, SAN & LW  
Allocation for "PB & LP MFRs" - 50% Each, PB & LP

JUL 07 2009

Vendor Name: Management Consultant Services, Inc.  
 Name: Seidman, Frank  
 Week Of: Hours

Vendor Invoice: 6/10/2009 Invoice Date 6/10/2009

Week Of:	Hours	Rate	Amount	Book to:	Manager	Date Approved	Rate Case
5/4/2009	1	145	145.00	2010162.2910.00901	Weeks, Kirsten	6/17/2009	Lake Placid 2009 Rate Case
5/25/2009	2	145	290.00	2010162.2910.00901	Weeks, Kirsten	6/17/2009	Lake Placid 2009 Rate Case
	3		435.00	2010162.2910.00901 Total			
5/4/2009	1	145	145.00	2010159.2910.00901	Weeks, Kirsten	6/17/2009	Longwood 2009 Rate Case
5/25/2009	9	145	1,305.00	2010159.2910.00901	Weeks, Kirsten	6/17/2009	Longwood 2009 Rate Case
	10		1,450.00	2010159.2910.00901 Total			
5/4/2009	1	145	145.00	2010161.2910.00901	Weeks, Kirsten	6/17/2009	Pennbrooke 2009 Rate Case
5/4/2009	2	145	290.00	2010161.2910.00901	Weeks, Kirsten	6/17/2009	Pennbrooke 2009 Rate Case
5/25/2009	5	145	725.00	2010161.2910.00901	Weeks, Kirsten	6/17/2009	Pennbrooke 2009 Rate Case
	8		1,160.00	2010161.2910.00901 Total			
5/4/2009	1	145	145.00	2010158.2910.00901	Weeks, Kirsten	6/17/2009	Sanludo 2009 Rate Case
5/25/2009	8	145	1,160.00	2010158.2910.00901	Weeks, Kirsten	6/17/2009	Sanludo 2009 Rate Case
	9		1,305.00	2010158.2910.00901 Total			
5/11/2009	7	145	1,015.00	2010156.2910.00901	Weeks, Kirsten	6/17/2009	UIF 2009 Rate Case
5/18/2009	31	145	4,495.00	2010156.2910.00901	Weeks, Kirsten	6/17/2009	UIF 2009 Rate Case
5/25/2009	7	145	1,015.00	2010156.2910.00901	Weeks, Kirsten	6/17/2009	UIF 2009 Rate Case
	45		6,525.00	2010156.2910.00901 Total			
	75		10,875.00	Grand Total		10,875.00	Amt of Invoice

3000882

18444 Lost Lake Way  
Jupiter, FL 33458  
Phone or Fax (561) 743-9510  
e-mail: frankdenjup@att.net

KW ✓

Batch 59383

Doc 176634

**Management & Regulatory Consultants, Inc.**

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

07/01/09  
20029.10 A

CONSULTING - PENNBROOKE (PB) - 2008 TY - MFR  
LAKE PLACID (LP) - 2008 TY - MFR  
SANLANDO (SAN) - 2008 TY - U&U  
UIF (UIF) - 2008 TY - U&U  
LONGWOOD (LW) - 2008 TY - U&U

PREVIOUS BALANCE \$10875.00

Week of:		HOURS	
06/01/09	FS CONSULTING - PB - USED & USEFUL; "F" SCHEDULES.	8.00	1160.00
06/01/09	FS CONSULTING - LW- USED & USEFUL; "F" SCHEDULES.	7.00	1015.00
06/01/09	FS CONSULTING - SAN- USED & USEFUL; "F" SCHEDULES.	9.00	1305.00
06/08/09	FS CONSULTING - SAN - USED & USEFUL; "F" SCHEDULES.	13.00	1885.00
06/08/09	FS CONSULTING - LP - MFRs.	17.00	2465.00
06/15/09	FS CONSULTING - PB - MFRs.	24.00	3480.00
05/15/09	FS CONSULTING - LP - MFRs.	6.00	870.00
	FOR CURRENT SERVICES RENDERED	84.00	\$12180.00

PAYMENTS AND CREDITS  
07/01/09 PAYMENT, as of

- 00.00

BALANCE DUE \$23055.00

Note: Allocation for "All Cases" - 25% Each, PB, LP, SAN & LW  
Allocation for "PB & LP MFRs" - 50% Each, PB &, LP

JUL 08 2009

Allocation / Project Description  
on Next Page →

Vendor Name: Management & Regulatory Consultants, Inc.

Vendor Invoice: 7/1/2009 Invoice Date

7/1/2008

Name: Seldman, Frank

Week Of:

Week Of:	Hours	Rate	Amount	Book to:	Manager	Date Approved	Signature	
6/1/2009	8		145	1,160.00	2010161.2910.00901	Weeks, Kirsten	7/8/2009	KW
6/1/2009	7		145	1,015.00	2010159.2910.00901	Weeks, Kirsten	7/8/2009	KW
6/1/2009	9		145	1,305.00	2010158.2910.00901	Weeks, Kirsten	7/8/2009	KW
6/8/2009	13		145	1,885.00	2010158.2910.00901	Weeks, Kirsten	7/8/2009	KW
6/8/2009	17		145	2,465.00	2010162.2910.00901	Weeks, Kirsten	7/8/2009	KW
6/15/2009	24		145	3,480.00	2010161.2910.00901	Weeks, Kirsten	7/8/2009	KW
5/15/2009	8		145	870.00	2010165.2908.00901	Weeks, Kirsten	7/8/2009	KW
	84			12,180.00				

3004654

✓ KW

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

Batch 60744

Doc 181643

INVOICE

Invoice No. 29292  
June 30, 2009  
Page 1, Billing #3

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

For Professional services rendered through June 26, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	73.25	150.00	10,987.50
<b>Total Due for invoice 29292</b>			<b>10,987.50</b>

OK KW

2010158.2910.00901

Total Amount Due \$10,987.50

Aged Receivables:  
Invoice #29254- \$7,125.00

JUL 28 2009

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

RECEIVED  
JUL 27 2009

RECEIVED  
JUL 28 2009

3004654

JH ✓ KWK ✓

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

Case # 64129

Doc # 194095

**INVOICE**

Invoice No. 29331  
August 4, 2009  
Page 1, Billing #4

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

For Professional services rendered through July 31, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	53.25	150.00	7,987.50
<b>Total Due for invoice 29331</b>			<b>7,987.50</b>

JH

2010158.2910.00901

Total Amount Due \$7,987.50

SEP - 9 2009

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

RECEIVED

AUG 26 2009

RECEIVED  
SEP - 9 2009

3004654

KW ✓

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

Batch 64129

Doc 194099

**INVOICE**

Invoice No.29370  
August 31, 2009  
Page 1, Billing #5

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

For Professional services rendered through August 28, 2009 in connection with rate case for Longwood 2008

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	49.75	150.00	7,462.50
<b>Total Due for invoice 29370</b>			<b>7,462.50</b>

OK  
KW

2010158.2910.00901

**Total Amount Due \$7,462.50**

SEP - 9 2009

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

**RECEIVED**  
SEP - 9 2009  
BY: \_\_\_\_\_

3004654

KWJ

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

Batch 64129

Doc 194100

**INVOICE**

Invoice No. 29371  
August 31, 2009  
Page 1, Billing #5

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

For Professional services rendered through August 28, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Senior Staff Accountant:			
Cynthia Yapp	47.75	150.00	7,162.50
<b>Total Due for invoice 29371</b>			<b>7,162.50</b>

ok  
KW

2010158.2910.00901

**Total Amount Due \$7,162.50**

**Aged Receivables:**  
Invoice #29331- \$7,987.50

SEP - 9 2009

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

**RECEIVED**  
SEP - 9 2009  
BY: \_\_\_\_\_



3001118

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**

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

(850) 877-8555

JH

KW

F.E.I.# 59-2783538

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

Batch 64192

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

AUGUST 11, 2009  
INVOICE # 40723 Doc 194219  
FILE # 30057-00154  
PAGE 1

MATTER: SANLANDO UTILITIES CORPORATION/  
2008 LIMITED PROCEEDING

6/01/09 *CWM* TELEPHONE CONFERENCE WITH CLIENT (NORTHBROOK AND  
ALTAMONTE) REGARDING TEST YEAR LETTERS AND RATE  
CASE ISSUES; REVIEW CORRESPONDENCE FROM FRANK  
SEIDMAN REGARDING PAST COMMISSION ORDERS NEED TO  
PREPARE USED AND USEFUL SCHEDULES; LEGAL RESEARCH  
REGARDING PAST COMMISSION ORDERS; DRAFT  
CORRESPONDENCE TO FRANK SEIDMAN REGARDING SAME. 1.20

TOTAL HOURS 1.20

PROFESSIONAL FEES @ *290/hr.* \$ 348.00

LONG DISTANCE CALLS .25

TOTAL COSTS ADVANCED \$ .25

TOTAL STATEMENT

\$ 348.25

**RECEIVED**  
SEP - 9 2009  
BY: \_\_\_\_\_

**Approved by Legal**

SEP 8 2009

2010158.2906.00901

SEP - 9 2009

3001118

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**

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

(850) 877-8555

JH  
KW ✓  
64192

F.E.I.# 59-2783536

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

Doc 194267

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

AUGUST 11, 2009  
INVOICE # 40736  
FILE # 30057-00183  
PAGE 1

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

6/02/09 CWM	TELEPHONE CONFERENCE WITH FRANK SEIDMAN REGARDING F-SCHEDULES, USED AND USEFUL CALCULATIONS AND PRIOR COMMISSION ORDERS FOR SANLANDO SYSTEM; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM FRANK SEIDMAN REGARDING SAME.	.60	174.00
6/10/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROVIDING AN ESTIMATE OF RATE CASE LEGAL FEES; PREPARE ESTIMATE OF SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING ESTIMATED RATE CASE LEGAL FEES.	.50	145.00

TOTAL HOURS 1.10

PROFESSIONAL FEES \$ 319.00

CHRISTIAN W MARCELLI *C. Marcelli* 1.10 319.00

TOTAL COSTS ADVANCED

\$ .00

**Approved by Legal**

SEP 09 2009

TOTAL STATEMENT

\$ 319.00

2010158.2906.00901

**RECEIVED**  
SEP - 9 2009

SEP - 9 2009

**FedEx** 3000067

**Invoice Number**  
9-332-51405

**Invoice Date**  
Sep 16, 2009

**Account Number**  
4072-8604-9

Page  
1 of 3

FedEx Tax ID: 71-0427007

Batch 64935

197275

**Billing Address:**

UTILITIES INC  
ATTN: ACCTS PAYABLE  
2335 SANDERS RD  
NORTHBROOK IL 60062-6196

**Shipping Address:**

UTILITIES, INC.-REGULATORY  
2335 SANDERS RD  
NORTHBROOK IL 60062-6196

**Invoice Questions?**

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-Sa 7-6 (CST)  
Fax: (800) 548-3020  
Internet: www.fedex.com

**Invoice Summary Sep 16, 2009**

**FedEx Express Services**

Transportation Charges		42.40
Base Discount		-21.20
Special Handling Charges		3.70
Total Charges	USD	\$24.90
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$24.90</b>

You saved \$21.20 in discounts this period!

Other discounts may apply.

**RECEIVED**  
SEP 21 2009

SEP 21 2009

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

For change of address, check here and complete form on reverse side.

Invoice Number	Account Number	Amount Due
9-332-51405	4072-8604-9	USD \$24.90

**Remittance Advice**

Your payment is due by Oct 01, 2009

407286049332514059200000249017

UTILITIES INC  
ATTN: ACCTS PAYABLE  
2335 SANDERS RD  
NORTHBROOK IL 60062-6196

FedEx  
P.O. Box 94515  
PALATINE IL 60094-4515



99330580075135

000051 9/12





<b>Invoice Number</b> 9-332-51405	<b>Invoice Date</b> Sep 16, 2009	<b>Account Number</b> 4072-8604-9	<b>Page</b> 3 of 3
--------------------------------------	-------------------------------------	--------------------------------------	-----------------------

**FedEx Express Shipment Detail By Payor Type (Original)**

Picked up: Sep 11, 2009      Cust. Ref.: 2010159-2009      Ref.#:  
 Payor: Third Party      Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.50% to this shipment.
- Distance Based Pricing, Zone 6

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	798937375519	Daniel Ciecierski	Cynthia Yapp
<b>Service Type</b>	FedEx Standard Overnight	Utilities, Inc.	Milani, Swain & Associates
<b>Package Type</b>	FedEx Envelope	2335 Sanders Rd	2025 SW 32ND AVE
<b>Zone</b>	06	NORTHBROOK IL 60062 US	MIAMI FL 33145 US
<b>Packages</b>	1		
<b>Rated Weight</b>	N/A		
<b>Delivered</b>	Sep 14, 2009 11:10	<b>Transportation Charge</b>	21.20
<b>Svc Area</b>	A2	<b>Discount</b>	-10.00
<b>Signed by</b>	C.MAINE	<b>Fuel Surcharge</b>	0.58
<b>FedEx Use</b>	00000000/0000244/...	<b>Total Charge</b>	<b>USD \$11.98</b>

Picked up: Sep 11, 2009      Cust. Ref.: 2009 Pennbrook Home Care      Ref.#:  
 Payor: Third Party      Ref.#: 2010161

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.50% to this shipment.
- Distance Based Pricing, Zone 8
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	797923506867	Daniel Ciecierski	Frank Seidman
<b>Service Type</b>	FedEx Standard Overnight	Utilities, Inc.	Management Services
<b>Package Type</b>	FedEx Envelope	2335 Sanders Rd	18444 LOST LAKE WAY
<b>Zone</b>	06	NORTHBROOK IL 60062 US	JUPITER FL 33458 US
<b>Packages</b>	1		
<b>Rated Weight</b>	N/A	<b>Transportation Charge</b>	21.20
<b>Delivered</b>	Sep 14, 2009 11:57	<b>Residential Delivery</b>	2.40
<b>Svc Area</b>	AA	<b>Fuel Surcharge</b>	0.72
<b>Signed by</b>	see above	<b>Discount</b>	-10.60
<b>FedEx Use</b>	00000000/0000244/02	<b>Total Charge</b>	<b>USD \$13.72</b>

<b>Third Party Subtotal</b>	<b>USD</b>	<b>\$24.90</b>
<b>Total FedEx Express</b>	<b>USD</b>	<b>\$24.90</b>



300118

JH —

KW —

LAW OFFICES  
**ROSE, SUNDRUM & BENTLEY, LLP**

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

F.E.I.# 59-2783538

(850) 877-6556

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

RECEIVED

SEP 14 2009

Search 64952

SEPTEMBER 10, 2009

INVOICE # 40770

FILE # 30057-00183oc

PAGE 1

197321

2010158.2906.00901

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

8/05/09 CWM	PREPARE DRAFT OF TEST YEAR REQUEST LETTER TO COMMISSION CHAIR; REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING ANTICIPATED RATE CASE DRIVERS AND PRO FORMA ADDITIONS; RESEARCH PRIOR RATE CASE INFORMATION REQUIRED FOR TEST YEAR REQUEST.	1.00	290.00
8/05/09 CWM	DRAFT LETTER TO PATRICK FLYNN REGARDING INFORMATION FOR TEST YEAR LETTER; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW AND REVISE DRAFT OF TEST YEAR LETTER IN ACCORDANCE WITH CLIENT INFORMATION.	.50	145.00
8/06/09 CWM	DRAFT CORRESPONDENCE TO CLIENT REGARDING INFORMATION NEEDED FOR TEST YEAR REQUEST LETTER; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	.30	87.00
8/11/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING MAJOR DRIVERS AND PRO FORMA ADDITIONS FOR TEST YEAR REQUEST LETTER; REVIEW AND REVISE DRAFT OF TEST YEAR REQUEST LETTER; REVIEW LEGAL RESEARCH AND FINALIZE TEST YEAR REQUEST LETTER.	.80	232.00
8/24/09 CWM	REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO PATRICK FLYNN REGARDING TEST YEAR REQUEST LETTER.	.20	58.00

TOTAL HOURS 2.80 2.80

PROFESSIONAL FEES \$ 812.00

LAW OFFICES  
**ROSE, SUNDBROM & 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

Invoice #: 40770

PAGE 2

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CHRISTIAN W MARCELLI	2.80	812.00
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FEDERAL EXPRESS		12.79
PHOTOCOPIES		1.50

TOTAL COSTS ADVANCED		\$ 14.29
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TOTAL STATEMENT		<u>\$ 826.29</u>
-----------------	--	------------------

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 10, 2009  
INVOICE # 40770  
FILE # 30057-00183

---

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

CURRENT INVOICE SUMMARY

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SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 812.00
CURRENT COSTS:	\$ 14.29
	-----
TOTAL CHARGES FOR THIS INVOICE:	\$ 826.29
	-----
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 319.00
	-----
TOTAL AMOUNT DUE THIS MATTER:	\$ 1,145.29
	-----

**Invoice**



CPH Engineers, Inc.  
P.O. Box 2908  
Sanford, FL 32772-2908  
Phone: 407.322.6811  
Fax: 407.330.0630

PL # 41311  
Supplier # 3002121  
Receipt # 46313  
Rate Case  
Proj # 201058 Branch plant  
255

Batch 66537

Bryan Gongre  
Utilities, Inc.  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714

October 5, 2009

Project No: U0708.01  
Invoice No: 69644

Doc 203331

Sanlando Utilities Miscellaneous Consulting Services.  
Professional Services through September 20, 2009

**Professional Personnel**

	Hours	Rate	Amount
CADD Operator	4.00	65.00	260.00
	4.00		260.00
<b>Total Labor</b>			<b>260.00</b>

**Unit Billing**

Black & White Plots 30X42	1.42
Color Plots 30X42	315.00
Colored Plots 36X48	218.00
<b>Total Units</b>	<b>532.42</b>

**Total this Invoice \$792.42**

**Billings to Date**

	Current	Prior	Total
Labor	260.00	60,942.00	61,202.00
Consultant	0.00	4,034.50	4,034.50
Expense	0.00	4,211.76	4,211.76
Unit	532.42	743.15	1,275.57
<b>Totals</b>	<b>792.42</b>	<b>69,931.41</b>	<b>70,723.83</b>

RECEIVED

OCT 10 2009

Services provided during this period include:  
- Service area plots.

ENTERED

OCT 12 2009

CPH Engineers, Inc.



**Invoice**

PO # 44814  
Supplier # 3002421  
Receipt # 46378



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

Bryan Gongre  
Utilities, Inc.  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714

October 5, 2009  
Project No: U0706.01  
Invoice No: 69644

66537  
203331

Sanlando Utilities Miscellaneous Consulting Services.  
Professional Services through September 20, 2009  
Professional Personnel

	Hours	Rate	Amount
CADD Operator	4.00	65.00	260.00
<b>Total Labor</b>	4.00		<b>260.00</b>

**Unit Billing**

Black & White Plots 30X42	1.42
Color Plots 30X42	315.00
Colored Plots 36X48	216.00
<b>Total</b>	<b>532.42</b>

its Invoice \$792.42

**Billings to Date**

Labor	0
Consultant	0
Expense	3
Unit	r
<b>Totals</b>	l

*Put this with copy*  
*Bryan Gongre*  
*RCV*  
*10/14/09*

Services provided during this  
- Service area plots.

CPH Engineers, Inc. \_\_\_\_\_

3000882

Batch 68747

18444 Lost Lake Way  
Jupiter, FL 33458  
Phone or Fax (561) 743-9510  
e-mail: frankdenjup@att.net

Doc 209916

**Management & Regulatory Consultants, Inc.**

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

10/23/09  
20029.10

CONSULTING - PENNBROOKE (PB) - 2008 TY - MFR  
LAKE PLACID (LP) - 2008 TY - MFR  
SANLANDO (SAN) - 2008 TY - U&U  
UIF (UIF) - 2008 TY - U&U  
LONGWOOD (LW) - 2008 TY - U&U

PREVIOUS BALANCE \$ 8265.00

Week of:

HOURS

09/01/09 FS	CONSULTING - PB - MFRs.	24.00	3480.00
09/07/09 FS	CONSULTING - PB - MFRs.	5.00	725.00
09/14/09 FS	CONSULTING - PB - MFRs.	51.00	7395.00
09/14/09 FS	CONSULTING - SAN - USED & USEFUL; "F" SCHEDULES.	5.00	725.00
09/21/09 FS	CONSULTING - PB - MFRs.	45.00	6525.00
09/21/09 FS	CONSULTING - LW USED & USEFUL; "F" SCHEDULES.	2.00	290.00
	FOR CURRENT SERVICES RENDERED	132.00	\$19140.00

*ok kw*

PAYMENTS AND CREDITS  
10/23/09 PAYMENT

- .00  
=====

BALANCE DUE \$27405.00

Note: Allocation for "All Cases" - 25% Each, PB, LP, SAN & LW  
Allocation for "PB & LP MFRs" - 50% Each, PB & LP

2010161. 2910. 00901 \$18,125.<sup>00</sup>  
 2010158. 2910. 00901 \$ 725.<sup>00</sup>  
 2010159 2910. 00901 \$ 290.<sup>00</sup>  
 \$19140.00

NOV 04 2009

300118

JH ✓  
KW ✓

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

F.E.I.# 59-2783536

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

**Approved by Legal**

OCT 05 2009

OCTOBER 9, 2009  
INVOICE # 41063  
FILE # 30057-00183  
PAGE 1

RECEIVED  
OCT 18 2009 69212  
Batch

Doc 211634

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

9/14/09 CWM	REVIEW CORRESPONDENCE FROM PSC APPROVING TEST YEAR; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.20	58.00
9/15/09 CWM	DRAFT AFFIDAVIT OF UTILITY PRESIDENT REGARDING ADHERENCE TO PSC NOTICING REQUIREMENTS; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.50	145.00
9/17/09 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING DATA FOR UPCOMING MFR FILING; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION FOR FILING; REVIEW ADDITIONAL ENGINEERING INFORMATION PROVIDED BY CLIENT; REVIEW EXECUTED AFFIDAVIT FROM UTILITY PRESIDENT REGARDING COMPLIANCE WITH NOTICING REQUIREMENTS.	1.10	319.00
9/18/09 CWM	REVIEW AND REVISE DRAFT OF RATE CASE APPLICATION AND EXHIBITS; TELEPHONE CONFERENCE WITH CLIENT REGARDING SUBMISSION OF ALLOCATIONS MANUALS; DRAFT CORRESPONDENCE TO PSC STAFF REGARDING SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING DATA FOR UPCOMING MFR FILING; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION FOR FILING; REVIEW ADDITIONAL ENGINEERING INFORMATION PROVIDED BY CLIENT.	2.50	725.00
9/21/09 CWM	TELEPHONE CONFERENCE WITH CLIENT AND STAFF REGARDING SUBMISSION OF ALLOCATION MANUAL; REVIEW AUDIT STAFF'S REQUEST FOR DOCUMENTS AND RESPONSES THERETO FROM CLIENT; DRAFT CORRESPONDENCE TO CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW ADDITIONAL ENGINEERING INFORMATION FROM CLIENT.	1.50	435.00

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

F.E.I.# 59-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

UTILITIES, INC

Invoice #: 41063

PAGE 2

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9/22/09 CWM	DRAFT CORRESPONDENCE TO CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW ADDITIONAL ENGINEERING INFORMATION FROM CLIENT; ORGANIZE ADDITIONAL ENGINEERING INFORMATION FOR REPRODUCTION AND FILING.	1.20	348.00
9/23/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT DETAILING PRO FORMA CAPITAL PROJECTS; REVIEW AND REVISE RATE INCREASE APPLICATION; REVIEW SERVICE AGREEMENT FOR INCLUSION WITH APPLICATION; DRAFT CORRESPONDENCE TO CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW ADDITIONAL ENGINEERING INFORMATION FROM CLIENT; ORGANIZE ADDITIONAL ENGINEERING INFORMATION FOR REPRODUCTION AND FILING.	2.20	638.00
9/24/09 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION; REVIEW ADDITIONAL ENGINEERING INFORMATION PROVIDED BY CLIENT.	1.00	290.00
9/25/09 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION; REVIEW ADDITIONAL ENGINEERING INFORMATION PROVIDED BY CLIENT; PREPARE DOCUMENTS FOR REPRODUCTION AND FILING.	2.10	609.00
9/28/09 CWM	TELEPHONE CONFERENCE WITH CLIENT REGARDING ADDITIONAL ENGINEERING INFORMATION, MFR SCHEDULES AND TRIAL BALANCE RECONCILIATION; PREPARE ADDITIONAL ENGINEERING INFORMATION DOCUMENTS FOR REPRODUCTION; REVIEW ADDITIONAL ENGINEERING INFORMATION FROM CLIENT; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING MFRS AND ADDITIONAL ENGINEERING INFORMATION; REVIEW AND REVISE RATE APPLICATION.	3.00	870.00
9/29/09 CWM	REVIEW MFR SCHEDULES VOLUMES I-III FROM CLIENT AND CONSULTANT; TELEPHONE CONFERENCE WITH CLIENT REGARDING MFR SCHEDULES AND TRIAL BALANCE RECONCILIATION; PREPARE DOCUMENTS FOR REPRODUCTION; REVIEW ADDITIONAL ENGINEERING INFORMATION FROM CLIENT; DRAFT CORRESPONDENCE TO	6.50	1,885.00

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WHEN REMITTING

UTILITIES, INC

Invoice #: 41063

PAGE 3

AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING  
MFRS AND ADDITIONAL ENGINEERING INFORMATION;  
REVIEW AND REVISE RATE APPLICATION; PREPARE  
PROPOSED INTERIM AND FINAL RATE TARIFFS; REVIEW  
AND REVISE CORRESPONDENCE TO PSC CLERK REGARDING  
FILING OF APPLICATION AND MFRS; FINAL REVIEW AND  
PREPARATION OF ALL DOCUMENTS FOR FILING; REVIEW  
CORRESPONDENCE FROM CLIENT REGARDING AUDIT  
STAFF'S INFORMATION REQUESTS; REVIEW AUDIT  
STAFF'S REQUESTS FOR INFORMATION AND  
DOCUMENTATION.

9/30/09 CWM TELEPHONE CONFERENCE WITH STAFF REGARDING FILING .80 232.00  
OF APPLICATION AND SUPPORTING DOCUMENTATION;  
DRAFT CORRESPONDENCE TO CLIENT REGARDING FILING  
OF APPLICATION; DRAFT CORRESPONDENCE TO SEMINOLE  
COUNTY ADMINISTRATOR AND MAYOR OF LONGWOOD  
REGARDING APPLICATION.

TOTAL HOURS 22.60

PROFESSIONAL FEES @ 290/hr. \$ 6,554.00

CHRISTIAN W MARCELLI 22.60 6,554.00

PHOTOCOPIES 353.50  
FILING FEE 9,000.00

TOTAL COSTS ADVANCED \$ 9,353.50

TOTAL STATEMENT

\$ 15,907.50

2010458.2906.00901

3004654

kw

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

Batch 109475

Doc 212955

**INVOICE**

Invoice No.29418  
September 29, 2009  
Page 1, Billing #6

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

2010158.2910.00901

For Professional services rendered through September 25, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Principal:			
Deborah Swain	4.00	200.00	800.00
Senior Staff Accountant:			
Cynthia Yapp	46.75	150.00	7,012.50
<b>Total Due for invoice 29418</b>			<b>\$7,812.50</b>

Handwritten initials and scribbles.

Total Amount Due \$7,812.50

Handwritten calculation: 2010158.2910 - \$7,812.50 = 10900.00901

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

RECEIVED  
OCT 07 2009

3001756

# OFFICETEAM®

Specialized Administrative Staffing

Page: 1  
 Invoice Date: 11/12/2009  
 Invoice Number: 30188327  
 Customer Number: 01300-000961000  
 Fed Tax ID: 94-1648752

Personal & Confidential  
 Laura Blomquist  
 UTILITIES INCORPORATED  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6108

### Labor Invoice - DUE UPON RECEIPT

Please Remit To: Batch 69838  
 OfficeTeam  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693  
 Doc 214546

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Kirkland, Janet	11/06/2009	Povich, Erin	14.00	HRS REG	\$ 15.96	\$ <del>223.44</del>
2	Gomez, Maria R	11/06/2008	Casados, Jim	40.00	HRS REG	\$ 22.36	\$ 894.40 - ARIC
3	Rosen, Rachel B	11/06/2009	Povich, Erin	3.50	HRS REG	\$ 15.96	\$ <del>55.86</del>
Subtotal for Week-Ended: 11/06/2009				57.50	HRS		\$ 1,173.70

NOV 19 2009

*Adrienne R Kruger 2003520*

Invoice Subtotal:

\$ 1,173.70

TOTAL AMOUNT DUE:

\$ 1,173.70

2010158.2908.00901 → 279.30

**RECEIVED**  
 NOV 18 2009  
 BY: \_\_\_\_\_

*OK  
TICW*

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:  
(800) 776-3770

For qualified administrative professionals please call:  
(800) 804-8367

Please detach and return this remittance stub with your payment.

## Thank you for choosing OfficeTeam!

OfficeTeam  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	30188327	\$ 1,173.70

0130000096100030188327001173707

3001756  
**OFFICETEAM®**  
 Specialized Administrative Staffing

Page: 1  
 Invoice Date: 11/19/2009  
 Invoice Number: 30224796  
 Customer Number: 01300-000961000  
 Fed Tax ID: 94-1648752

**Labor Invoice - DUE UPON RECEIPT**

Personal & Confidential  
 Laura Blomquist  
 UTILITIES INCORPORATED  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6108

Please Remit To: Batch 70073  
 OfficeTeam  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693 Doc 215428

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Fillman, Jason	11/13/2009	Cieciernski, Dan <u>201958-2408</u>	8.00	HRS REG	\$ 15.96	\$ 127.68
2	Gomez, Maria R	11/13/2009	Casados, Jim <u>2003570</u>	40.00	HRS REG	\$ 22.36	\$ 894.40
Subtotal for Week-Ended:		11/13/2009		48.00	HRS		\$ 1,022.08

*Olga J. Al*

Invoice Subtotal:

\$ 1,022.08

TOTAL AMOUNT DUE:

**RECEIVED**  
 NOV 23 2009  
 BY: \_\_\_\_\_

NOV 23 2009

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:  
 (800) 776-3770

For qualified administrative professionals please call:  
 (800) 804-8367

Please detach and return this remittance stub with your payment.

Thank you for choosing OfficeTeam!

OfficeTeam  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	30224796	\$ 1,022.08

0130000096100030224796001022088



3001118

JH ✓

LAW OFFICES  
**ROSE, SUNDBROM & 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

Approved by Legal

Check 70178

NOVEMBER 10, 2009  
INVOICE # 41252  
FILE # 30057-00183  
PAGE 1

Doc 216033

2010158, 2906, 00901

4139.74

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

10/01/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED RESPONSES TO AUDIT STAFF'S REQUESTS; REVIEW CLIENT'S PROPOSED RESPONSES TO AUDIT STAFF'S REQUESTS.	.60	174.00
10/06/09 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING REQUEST FOR WAIVER OF STATUTORY DEADLINE TO BRING INTERIM RATE REQUEST TO AGENDA; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO BART FLETCHER REGARDING REQUEST FOR WAIVER OF DEADLINE FOR INTERIM RATE AGENDA.	.70	203.00
10/07/09 CWM	TELEPHONE CONFERENCE WITH CLIENT REGARDING STAFF'S REQUEST FOR WAIVER OF INTERIM RATE DEADLINE; DRAFT CORRESPONDENCE TO BART FLETCHER OF PSC STAFF REGARDING STAFF'S REQUEST FOR WAIVER OF STATUTORY DEADLINE TO BRING INTERIM RATE REQUEST TO AGENDA.	.50	145.00
10/08/09 CWM	TELEPHONE CONFERENCE WITH JOHN WILLIAMS REGARDING AUTHORITY TO GRANT WAIVER OF INTERIM RATE DEADLINE; TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING SAME; DRAFT CORRESPONDENCE TO COMMISSION CLERK WAIVING DEADLINE; PREPARE AND FILE WAIVER WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
10/15/09 CWM	REVIEW STAFF'S LETTER DEMANDING AN EXPLANATION OF COLLECTION OF NSF CHECK FEES WITHOUT TARIFF AUTHORIZATION; REVIEW CURRENT TARIFFS IN LIGHT OF ISSUE RAISED; DRAFT CORRESPONDENCE TO CLIENT REGARDING NEED TO OBTAIN AUTHORIZATION TO COLLECT NSF FEES; REVIEW PSC CASES ADDRESSING NSF FEE ISSUES; REVIEW TARIFFS OF OTHER UTILITIES REGARDING ISSUE; REVIEW CORRESPONDENCE FROM CLIENT REGARDING AUTHORIZATION TO COLLECT FEES UNDER FLORIDA STATUTES; CONFERENCE WITH MARTY FRIEDMAN REGARDING SAME.	2.30	667.00

RECEIVED  
NOV 17 2009

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

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PLEASE REFER TO INVOICE NUMBER  
 WHEN REMITTING

UTILITIES, INC

Invoice #: 41252

PAGE 2

10/28/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING REVISED SYSTEM MAPS; REVIEW CORRESPONDENCE FROM CLIENT TO STAN REIGER (STAFF ENGINEER) REGARDING MAPS; REVIEW REVISED SYSTEM MAPS REQUESTED BY STAFF.	.30	87.00
10/30/09 CWM	DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF REVISED SYSTEM MAPS; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
TOTAL HOURS		5.40	

PROFESSIONAL FEES @ 290/hr. \$ 1,566.00

CHRISTIAN W MARCELLI 5.40 1,566.00

LONG DISTANCE CALLS .75  
 OUTSIDE PHOTOCOPIES 2,070.74  
 PHOTOCOPIES 502.25

TOTAL COSTS ADVANCED \$ 2,573.74

TOTAL STATEMENT \$ 4,139.74

2010158. 2906 00901

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**  
P.O. BOX 1587  
TALLAHASSEE, FLORIDA 32302-1587

F.E.I.# 50-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

NOVEMBER 10, 2009  
INVOICE # 41252  
FILE # 30057-00183

MATTER: 2009 RATE CASE/SANLANDO UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 1,566.00
CURRENT COSTS:	\$ 2,573.74
	-----
TOTAL CHARGES FOR THIS INVOICE:	\$ 4,139.74
	-----
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 15,907.50
	-----
TOTAL AMOUNT DUE THIS MATTER:	\$ 20,047.24

~~2010158-2906-00901~~

~~\$ 20,047.24~~ *kw*

3028361

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850 Batch 71200

**-M-E-M-O-R-A-N-D-U-M-**

Doc 219557

**DATE:** 10/27/2009  
**TO:** Clerk's Office  
**FROM:** Karen Belcher, Fiscal Services Supervisor *KB*  
**RE:** Invoicing For Reimbursable Travel Expense

Reimbursable travel expenses were incurred by the Commission employee(s) listed below, and the related travel voucher(s) and receipt(s) are attached:

<u>Date of Travel</u>	<u>Employee</u>	<u>Amount</u>
10/11-14/2009	Bety Maitre	<u>\$841.31</u> <i>OK</i> <i>100</i>

Please invoice the following entity, and include the date(s) of travel:

Utilities, Inc  
 2335 Sanders Road  
 Northbrook, IL 60062

2010158. 2909.00901 280.44  
 2010161. 2909.00901 280.44  
 2010159. 2909.00901 280.43  
**MAILED**  
11/09/09 *18* 841.31

KOB:rt

Florida Public Service Commission

Form: 32742

State of Florida

Payee: Bety Maitre

Voucher for Reimbursement of Travel Expenses

Official  Temporary  
Residence: Miami

Headquarters: Miami

Division: RCP

Organization Code: 61-10-03-05-001

Social Security No: XXXXXXXXXX

2009 Mth/Dy	Travel Performed from Point of Origin to Point of Destination	Purpose or Reason (Name of Conference, Convention, or Seminar)	Time of Departure & Return	Per Diem	Meals for Class A & B	Actual Lodging	Mileage		Air Fare	Rental Car	Other Transportation and Incidental Expenses	
							Map	Vicinity			Amount	Type
10/11/09	Fort Lauderdale, FL - Chicago, IL	Utilities Inc Dckt 090381-SU	05:45 AM	\$	\$ 36.00	\$ 83.22		5	\$ 199.60			
10/12/09	Northbrook, IL - Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	\$ 36.00	\$ 83.22						
10/13/09	Northbrook, IL - Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	\$ 36.00	\$ 83.22						
10/14/09	Chicago, IL - Fort Lauderdale, FL	Utilities, Inc. Dckt 090381-SU	11:30 PM	\$	\$ 80.00			5	\$ 199.60			
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
/ /			/	\$	\$	\$			\$	\$	\$	\$
Describe how the travel activity is critical to the agency's mission: This travel is mission critical because in setting rates and charges for utilities under the agency's jurisdiction, the Commission is required to determine the prudent cost of providing service to customers (Sections 366.041 and 367.081, Florida Statutes). This travel permits inspection of utility records by staff for this determination and is necessary in order to fulfill the agency's statutory obligation. PSC will be refunded all expenses by Utilities, Inc. 2335 Sanders Road, Northbrook, IL 60062				Registration Fee \$ 0.00	10 miles		P-CARD CHARGES \$0.00	\$0.448/mile	\$0.00	\$0.00	\$0.00	Grand Total \$841.31
I hereby certify or affirm that the above expenses were actually incurred as necessary traveling expenses in the performance of my official duties; and were directly related to the official duties of the agency; the travel is considered critical to the agency's mission; any meals or lodging included in a conference or convention registration fee have been deducted from this travel claim; and that this claim is true and correct in every material matter, and same conforms in every respect with requirements of Section 112.061, Florida Statutes.				Transportation	Voucher No. <u>220434</u>	Less Advance Received \$ 0.00		Less P-Card Purchases \$ 0.00		Less Non-Reimbursable P-Card \$ 0.00		Net Amount Due \$ 841.31
Payee's Signature: <u>Bety Maitre</u>				Date Prepared: 10/15/09	Title: Regulatory Analyst II	Warr. No. <u>0200465</u>		Warr. Date: <u>10/23/09</u>		PSC will be refunded part or all expenses (Y/N)? <u>Y</u>		
Pursuant to Section 112.061(3)(a), Florida Statutes, I hereby certify or affirm that to the best of my knowledge, the above travel was to attend to official business of the State of Florida and was performed for the purpose(s) stated above.				Supervisor's Signature: <u>Kathy Alder</u>		Title: Public Utilities Supervisor		Date: <u>10/15/09</u>		Identify expense by applicable letter as follows: *Receipts required for taxi/limo (over \$25 fare); parking (over \$25); tolls (over \$25); laundry; map; CMU expenses (if not coin phone); train; airline; lodging; rental car and extra bag fee. A-Parking B-State Aircraft C-Toll D-Map E-Subway/Train F-Taxi/Limo/Shuttle G-Laundry H-Airline Extra Bag Fee I-Private Aircraft J-Business-related CMU Expense K-Airfare in Lieu of Mileage L-State Vehicle No. M-Gas Receipts Required P-Parade T-Tips		
Division Reviewer's Initials: <u>MM</u>				(Required) Fiscal Reviewer's Initials: <u>VM 10/20 RT 10/20</u> (Required)		PSC/ADM 40-A (REV 04/30/09)						



www.candlewoodsuites.com

**Candlewood Suites, Wheeling**

**8000 CAPITOL DRIVE  
Wheeling, IL 60090  
US**

Cashier ID: 648 10-14-09

<b>Bety Maitre</b>	Folio No. : 30240	Room No. : 338
<b>4195 South Pine Island Rd</b>	A/R Number :	Arrival : 10-11-09
<b>Fort Lauderdale Florida</b>	Group Code :	Departure : 10-14-09
<b>Usa, 0001 33328</b>	Company : Leisure	Conf. No. : 64710975
	Membership No. :	Rate Code : IMSTI
	Invoice No. :	Page No. : 1 of 1

Date	Description	Charges	Credits
10-11-09	Room Charge	74.99	
10-11-09	State Occupancy Tax	4.48	
10-11-09	City Occupancy Tax	3.75	
10-12-09	Room Charge	74.99	
10-12-09	State Occupancy Tax	4.48	
10-12-09	City Occupancy Tax	3.75	
10-13-09	Room Charge	74.99	
10-13-09	State Occupancy Tax	4.48	
10-13-09	City Occupancy Tax	3.75	
10-14-09	American Express XXXXXXXXXX1000		249.66
<b>Total</b>		<b>249.66</b>	<b>249.66</b>
<b>Balance</b>		<b>0.00</b>	

**Guest Signature:** \_\_\_\_\_

I have received the goods and / or services in the amount shown hereon. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

ISSUED BY AND VALID ONLY ON  
**SOUTHWEST AIRLINES**

**ITINERARY / RECEIPT**

DATE: 11OCT09  
CONFIRMATION NUMBER: N6F9IV  
AGENT: FLLK09

**ITINERARY**

From	To	Flight	Date	Time
FLL	MDW	238	11OCT	0815A
MDW	FLL	587	14OCT	0630P

**RECEIPT**

Customer Name  
MATRE/BETY

Base fare	Fees/Taxes	Total
351.63	47.57	399.20

**GRAND TOTAL**

351.63	47.57	<u>399.20</u>
--------	-------	---------------

AC-167TR (Rev. 11/03)

65-011517

Corporate Express Document & Print Management

COMMISSIONERS:  
MATTHEW M. CARTER II, CHAIRMAN  
LISA POLAK EDGAR  
NATHAN A. SKOP  
NANCY ARGENZIANO  
KATRINA J. MCMURRIAN

STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82 AVE  
SUITE 400  
MIAMI, FL 33166  
(305) 470-5600

Public Service Commission

October 5, 2009

VIA Facsimile - (305)470-5606

Ms. Kirsten Weeks  
Manager, Regulatory Accounting  
Utilities, Incorporated  
2335 Sanders Road  
Northbrook, IL 60062

Re: Utilities, Inc.  
Utilities Inc of Longwood Rate Case Investigation  
Docket No. 090381-WS

Dear Ms. Weeks:

This letter is to confirm our earlier conversation, whereby you agree that the Florida Public Service Commission shall conduct the above-mentioned audit investigation on-site in Northbrook, IL.

Per Rule 25-30.110, Florida Administrative Code, all reasonable travel-related costs incurred outside the State of Florida by Commission staff will be reimbursed to the Commission by Utilities, Inc. I currently estimate that the cost should not exceed \$1,850 for the planned three days of fieldwork beginning October 12, 2009. Every effort will be made to expedite the audit process and minimize the cost to your company. Please sign a copy of this letter indicating your understanding and acceptance of the above-mentioned statements and return to me via facsimile to (305) 470-5606.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)470-5600.

Sincerely,

Kathy Welch  
Public Utility Supervisor  
Division of Regulatory Compliance

Kirsten E. Weeks Manager, Regulatory  
Signature and title of utility official

MIAMI DISTRICT OFFICE • 3625 NW 82 AVE, SUITE 400 • MIAMI, FL 33166-7602

An Alternative Action / Equal Opportunity Employer

FSC Website: <http://www.floridapsc.com>

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)



# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Date: 11/06/09

INVOICE NO **10974**

↑ ↑ ↑  
This number must appear on all checks or  
correspondence regarding this invoice.

Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

Date Paid         

Amount Paid Pending

Check #         

Cash       Mailed-in Check

CLK Initials DM

Please make checks payable to: **FLORIDA PUBLIC SERVICE COMMISSION**

QUANTITY	TYPE	DESCRIPTION	PRICE	AMOUNT
1	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC	Reimbursable travel expenses were incurred by Bety Maitre (10/11-14/2009).	\$841.31	\$841.31
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
<b>TOTAL</b>				<b>\$841.31</b>

\*Special Service Charge (SSC). Pursuant to Section 119.07(4)3.(d), Florida Statutes, if the nature or volume of public records requested to be inspected or copied pursuant to this subsection is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or both, the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by the agency or attributable to the agency for the clerical and supervisory assistance required, or both.

**If you would like to deliver payment and pick-up the requested information, the Office of Commission Clerk is located at the Betty Easley Conference Center, 4075 Esplanade Way, Room 110, Tallahassee, Florida.**

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Date: 11/06/09

INVOICE NO **10974**

↑ ↑ ↑  
This number must appear on all checks or  
correspondence regarding this invoice.

Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

Date Paid         

Amount Paid Pending

Check #         

Cash       Mailed-in Check

CLK Initials DM

Please make checks payable to: **FLORIDA PUBLIC SERVICE COMMISSION**

QUANTITY	TYPE	DESCRIPTION	PRICE	AMOUNT
1	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC	Reimbursable travel expenses were incurred by Bety Maitre (10/11-14/2009).	\$841.31	\$841.31
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
<b>TOTAL</b>				<b>\$841.31</b>

\*Special Service Charge (SSC). Pursuant to Section 19.07(4)3.(d), Florida Statutes, if the nature or volume of public records requested to be inspected or copied pursuant to this subsection is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or both, the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by the agency or attributable to the agency for the clerical and supervisory assistance required, or both.

If you would like to deliver payment and pick-up the requested information, the Office of Commission Clerk is located at the Betty Easley Conference Center, 4075 Esplanade Way, Room 110, Tallahassee, Florida.

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** 10/27/2009  
**TO:** Clerk's Office  
**FROM:** Karen Belcher, Fiscal Services Supervisor *KB*  
**RE:** Invoicing For Reimbursable Travel Expense

---

Reimbursable travel expenses were incurred by the Commission employee(s) listed below, and the related travel voucher(s) and receipt(s) are attached:

<u>Date of Travel</u>	<u>Employee</u>	<u>Amount</u>
10/11-14/2009	Bety Maitre	\$ 841.31

Please invoice the following entity, and include the date(s) of travel:

Utilities, Inc  
2335 Sanders Road  
Northbrook, IL 60062

KOB:rt

Florida Public Service Commission

Form: 32742

State of Florida

Payee: Bety Maitre

Voucher for Reimbursement  
of Travel Expenses

Official  Temporary  
Residence: Miami

Headquarters: Miami

Division: RCP

Organization Code: 61-10-03-05-001

Social Security No: XXXXXXXXXX

2009 Mth/Dy	Travel Performed from Point of Origin to Point of Destination	Purpose or Reason (Name of Conference, Convention, or Seminar)	Time of Departure & Return	Per Diem	Meals for Class A & B	*Actual Lodging	Mileage		*Air Fare	*Rental Car	*Other Transportation and Incidental Expenses	
							Map	Vicinity			Amount	Type
10/11/09	Fort Lauderdale, FL-Chicago, IL	UNRites Inc Dckt 090381-BU	05:45 AM /	\$	\$ / 36.00	\$ / 83.22			\$	\$ 199.60	\$	
10/12/09	Northbrook, IL-Vicinity, IL	UNRites, Inc. Dckt 090381-BU	/	\$	\$ / 36.00	\$ / 83.22			\$	\$	\$	
10/13/09	Northbrook, IL-Vicinity, IL	UNRites, Inc. Dckt 090381-SU	/	\$	\$ / 36.00	\$ / 83.22			\$	\$	\$	
10/14/09	Chicago, IL-Fort Lauderdale, FL	UNRites, Inc. Dckt 090381-SU	/11:30 PM	\$ / 60.00	\$	\$			\$	\$ 199.60	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	

Describe how the travel activity is critical to the agency's mission:  
This travel is mission critical because in setting rates and charges for utilities under the agency's jurisdiction, the Commission is required to determine the prudent cost of providing service to customers (Sections 366.041 and 367.081, Florida Statutes). This travel permits inspection of utility records by staff for this determination and is necessary in order to fulfill the agency's statutory obligation. PSC will be refunded all expenses by UNRites, Inc. 2335 Sanders Road, Northbrook, IL 60062

Registration Fee  
\$ 0.00

P-CARD CHARGES	\$0.00	@ \$0.445/mile	\$8.00	\$0.00	\$0.00	\$0.00	Grand Total
\$00.00	\$108.00	\$249.66	\$4.45	\$399.20	\$0.00	\$0.00	\$841.31

I hereby certify or affirm that the above expenses were actually incurred as necessary traveling expenses in the performance of my official duties; and were directly related to the official duties of the agency; the travel is considered critical to the agency's mission; any meals or lodging included in a conference or convention registration fee have been deducted from this travel claim; and that this claim is true and correct in every material matter, and same conforms in every respect with requirements of Section 112.061, Florida Statutes.

Payee's Signature: Bety Maitre  
Date Prepared: 10/15/09 Title: Regulatory Analyst II

Pursuant to Section 112.061(3)(a), Florida Statutes, I hereby certify or affirm that to the best of my knowledge, the above travel was to attend to official business of the State of Florida and was performed for the purpose(s) stated above.

Supervisor's Signature: [Signature]  
Date: 10/15/09 Title: Public Utilities Supervisor

Division Reviewer's Initials: [Initials] (Required) Fiscal Reviewer's Initials: VM 10/20 RT 10/20 (Required)

Transportation  
Voucher No. 220434  
P-Card No. \_\_\_\_\_  
Reg. No. \_\_\_\_\_  
Adv. Pay. BWDN. \_\_\_\_\_  
War. No. 0200464  
War. Date: 10/23/09 PSC will be refunded part or all expenses (Y/N)? Y

Identify expense by applicable letter as follows:  
\*Receipts required for taxi/limo (over \$25 fare); parking (over \$25); tolls (over \$25); laundry; map; CMU expenses (if not coin phone); train; airline; lodging; rental car and extra bag fee.  
A-Parking  
B-State Aircraft  
C-Toll  
D-Map  
E-Subway/Train  
F-Taxi/Limo/Bus/Hub  
G-Laundry  
H-Airline Extra Bag Fee  
I-Private Aircraft  
J-Business-related CMU Expense  
K-Airfare in Lieu of mileage  
L-State Vehicle No.  
M-Gas Receipts Required  
N-Portage  
O-Tips



www.candlewoodsuites.com

**Candlewood Suites, Wheeling**

**8000 CAPITOL DRIVE  
Wheeling, IL 60090  
US**

Cashier ID: 648 10-14-09

<b>Bety Maitre</b> 4195 South Pine Island Rd Fort Lauderdale Florida Usa, 0001 33328	Folio No. :	30240	Room No. :	338
	A/R Number :		Arrival :	10-11-09
	Group Code :		Departure :	10-14-09
	Company :	Leisure	Conf. No. :	64710975
	Membership No. :		Rate Code :	IMSTI
	Invoice No. :		Page No. :	1 of 1

Date	Description	Charges	Credits
10-11-09	Room Charge	74.99	
10-11-09	State Occupancy Tax	4.48	
10-11-09	City Occupancy Tax	3.75	
10-12-09	Room Charge	74.99	
10-12-09	State Occupancy Tax	4.48	
10-12-09	City Occupancy Tax	3.75	
10-13-09	Room Charge	74.99	
10-13-09	State Occupancy Tax	4.48	
10-13-09	City Occupancy Tax	3.75	
10-14-09	American Express XXXXXXXXXXXX1000		249.66
<b>Total</b>		<b>249.66</b>	<b>249.66</b>
<b>Balance*</b>		<b>0.00</b>	

**Guest Signature:** \_\_\_\_\_

I have received the goods and / or services in the amount shown hereon. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

ISSUED BY AND VALID ONLY ON  
**SOUTHWEST AIRLINES**

ITINERARY / RECEIPT

DATE: 11OCT09  
CONFIRMATION NUMBER: N6F9IV  
AGENT: FLLK09

ITINERARY

From	To	Flight	Date	Time
FLL	MDW	238	11OCT	0615A
MDW	FLL	587	14OCT	0630P

RECEIPT

Customer Name  
MAYRE/BETY

Base fare	Fees/Taxes	Total
351.63	47.57	399.20

GRAND TOTAL

351.63	47.57	399.20
--------	-------	--------

AC-1627N (Rev. 11/08)

49-011517

Corporate Express Document & Print Management

COMMISSIONERS:  
MATTHEW M. CARTER II, CHAIRMAN  
LARA POLAK EDGAR  
NATHAN A. SKOP  
NANCY ARGENZIANO  
KATRINA J. MCMURRIAN

STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82 AVB  
SUITE 400  
MIAMI, FL 33166  
(305) 470-5600

Public Service Commission

October 5, 2009

VIA Facsimile - (305)470-5606

Ms. Kirsten Weeks  
Manager, Regulatory Accounting  
Utilities, Incorporated  
2335 Sanders Road  
Northbrook, IL 60062

Re: Utilities, Inc.  
Utilities Inc of Longwood Rate Case Investigation  
Docket No. 090381-W9

Dear Ms. Weeks:

This letter is to confirm our earlier conversation, whereby you agree that the Florida Public Service Commission shall conduct the above-mentioned audit investigation on-site in Northbrook, IL.

Per Rule 25-30.110, Florida Administrative Code, all reasonable travel-related costs incurred outside the State of Florida by Commission staff will be reimbursed to the Commission by Utilities, Inc. I currently estimate that the cost should not exceed \$1,850 for the planned three days of fieldwork beginning October 12, 2009. Every effort will be made to expedite the audit process and minimize the cost to your company. Please sign a copy of this letter indicating your understanding and acceptance of the above-mentioned statements and return to me via facsimile to (305) 470-5606.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)470-5600.

Sincerely,

Kathy Welch  
Public Utility Supervisor  
Division of Regulatory Compliance

Kirsten E. Welch Mgr. Regulatory  
Signature and title of utility official

MIAMI DISTRICT OFFICE • 3625 NW 82 AVB, SUITE 400 • MIAMI, FL 33166-7082  
An Affirmative Action/Equal Opportunity Employer

PSC Website: <http://www.flpsc.com>

Internet E-mail: [comad@psc.state.fl.us](mailto:comad@psc.state.fl.us)

3028361

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

## -M-E-M-O-R-A-N-D-U-M-

---

DATE: 10/27/2009 Batch 71200  
 TO: Clerk's Office  
 FROM: Karen Belcher, Fiscal Services Supervisor *KB* Doc 219558  
 RE: Invoicing For Reimbursable Travel Expense

---

Reimbursable travel expenses were incurred by the Commission employee(s) listed below, and the related travel voucher(s) and receipt(s) are attached:

<u>Date of Travel</u>	<u>Employee</u>	<u>Amount</u>
10/11-14/2009	Kathryn L Welch	\$ 1,028.35 <i>OK</i> <i>KW</i>

Please invoice the following entity, and include the date(s) of travel:

Utilities, Inc  
2335 Sanders Road  
Northbrook, IL 60062

2010158.2909.00901 342.79  
 2010141.2909.00901 342.79  
 2010159.2909.00901 342.77

KOB:rt

**MAILED**  
11/09/09      \$ 1,028.35



State of Florida

Payee: Kathryn L. Welch

Voucher for Reimbursement of Travel Expenses

X Official Temporary

Headquarters: Miami

Division: RCP

Residence: Miami

Organization Code: 81-10-03-05-001

Social Security No: [REDACTED]

2009 Mth/Dy	Travel Performed from Point of Origin to Point of Destination	Purpose or Reason (Name of Conference, Convention, or Seminar)	Time of Departure & Return	Per Diem	Meals for Class A & B	*Actual Lodging	Mileage		*Air Fare	*Rental Car	Other Transportation and Incidental Expenses	
							Map	Vicinity			Amount	Type
10/11/09	Fort Lauderdale, FL - Chicago, IL	Utilities, Inc. Dckt 090381-SU	06:00 AM	\$	\$ / 30.00	\$ / 83.22			\$ 199.60	\$	\$	
10/12/09	Northbrook, IL - Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	\$ / 36.00	\$ / 83.22			\$	\$	\$	
10/13/09	Northbrook, IL - Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	\$ / 36.00	\$ / 83.22			\$	\$	\$	
10/14/09	Chicago, IL - Fort Lauderdale, FL	Utilities, Inc. Dckt 090381-SU	/ 11:15 PM	\$ / 80.00	\$	\$			\$ 199.60	\$ / 113.00	\$ / 74.04	A.C.M
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	
/ /			/	\$	\$	\$			\$	\$	\$	

Describe how the travel activity is critical to the agency's mission:  
 This travel is mission critical because in setting rates and charges for utilities under the agency's jurisdiction, the Commission is required to determine the prudent cost of providing service to customers (Sections 366.041 and 367.081, Florida Statutes). This travel permits inspection of utility records by staff for this determination and is necessary in order to fulfill the agency's statutory obligation. PSC will be refunded all expenses by Utilities, Inc. 2335 Sanders Road, Northbrook, IL 60062

Registration Fee	\$ 0.00	* 96 255.46	10 miles			
P-CARD CHARGES	\$ 249.66	\$ 249.66	@ \$6.445/mile	\$ 399.20	\$ 113.00	\$ 30.00
	\$ 80.00	\$ 102.00	\$ 249.66	\$ 4.45	\$ 399.20	\$ 113.00
						\$ 74.04
						\$ 1,822.31
						Grand Total \$ 1,822.31

I hereby certify or affirm that the above expenses were actually incurred as necessary traveling expenses in the performance of my official duties; and were directly related to the official duties of the agency; the travel is considered critical to the agency's mission; any meals or lodging included in a conference or convention registration fee have been deducted from this travel claim; and that this claim is true and correct in every material matter, and same conforms in every respect with requirements of Section 112.065, Florida Statutes.

Transportation	Voucher No. 9000434	Less Advance Received \$	0.00
	P-Card Vo. No. 000429, 000438 cred.	Less P-Card Purchases \$ 48 767.66	761.55
	Reg. Vo. No.	Less Non-Reimbursable P-Card \$	0.00
	Adv. Pay. SWDN		
	Wor. No. 02 00462	Net Amount Due \$	260.49
	Wor. Date: 10/23/09	PSC will be refunded part or all expenses (Y/N)?	Y

Payee's Signature: Kathryn L. Welch  
 Date Prepared: 10/15/09 Title: Public Utilities Supervisor  
 Pursuant to Section 112.061(3)(a), Florida Statutes, I hereby certify or affirm that to the best of my knowledge, the above travel was to attend to official business of the State of Florida and was performed for the purpose(s) stated above.  
 Supervisor's Signature: John N. Mailhot  
 Date: 10-19-09  
 Division Reviewer's Initials: MD (Required) Fiscal Reviewer's Initials: mm 10/20 09 (Required)

Identify expense by applicable letter as follows:  
 \*Receipts required for taxi/limo (over \$25 fare); parking (over \$25); toll (over \$25); laundry; map; CMU expense (if not coin phone); train; airline; lodging; rental car and extra bag fee.  
 A-Parking B-State Aircraft C-Toll D-Map E-Subway/Train F-Taxi/Limo/Shuttle G-Laundry  
 H-Airline Extra Bag Fee I-Private Aircraft J-Business-related CMU Expense K-Airfare in Lieu of mileage L-State Vehicle No. M-Gas Receipts Required P-Portage T-Tips  
 PSC/ADM 40-A (REV. 04/30/08)

\* See attachments

State of Florida

Florida Public Service Commission

Form: 32744

Voucher for Reimbursement  
of Travel Expenses

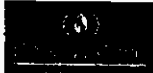
Payee: Kathryn L Welch

Division: RCP

Organization Code: 81-10-03-05-001

STATE OF FLORIDA PURCHASING CARD CHARGES				THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN UNAUTHORIZED, NON-REBURSABLE ITEMS WERE PURCHASED INADVERTENTLY USING THE STATE OF FLORIDA PURCHASING CARD			
THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN TRAVEL RELATED EXPENSES ARE PAID USING THE STATE OF FLORIDA PURCHASING CARD							
DATE	MERCHANT/VENDOR	DESCRIPTION OF ITEM ACQUIRED	AMOUNT OF CHARGE	DATE	MERCHANT/VENDOR	DESCRIPTION OF ITEM ACQUIRED	AMOUNT OF CHARGE
10/11/09	Candlewood Suites	lodging	85.22	10/11/09			0.00
10/11/09	Southwest Airlines	Airfare	199.60	10/11/09			0.00
10/12/09	Candlewood Suites	lodging	85.22	10/12/09			0.00
10/13/09	Candlewood Suites	lodging	85.22	10/13/09			0.00
10/14/09	Southwest Airline	airfare	199.60	10/14/09	Candlewood suites	overcharge	0.00
10/14/09	AVIS	Rental car	113.00	10/14/09			0.00
TOTALS			767.86	TOTALS			0.00

Payee's Signature: *Prepared by fiscal, per notification sent to J. Howard 10/21/09 please see all attachments.* Date Prepared: 10/21/09



www.candlewoodsuites.com

Candlewood Suites, Wheeling

8000 CAPITOL DRIVE  
Wheeling, IL 60090  
US

Cashier ID: 648 10-14-09

Kathy Welch US	Folio No. :	30239	Room No. :	337
	A/R Number :		Arrival :	10-11-09
	Group Code :		Departure :	10-14-09
	Company :	Leisure	Conf. No. :	64710974
	Membership No. :		Rate Code :	IMSTI
	Invoice No. :		Page No. :	1 of 1

Date	Description	Charges	Credits
10-11-09	Room Charge	74.99	
10-11-09	State Occupancy Tax	4.48	
10-11-09	City Occupancy Tax	3.75	
10-12-09	Candlewood Cupboard	5.00	(A)
10-12-09	Room Charge	74.99	
10-12-09	State Occupancy Tax	4.48	
10-12-09	City Occupancy Tax	3.75	
10-13-09	Candlewood Cupboard	1.00	(A)
10-13-09	Room Charge	74.99	
10-13-09	State Occupancy Tax	4.48	
10-13-09	City Occupancy Tax	3.75	
10-14-09	Visa XXXXXXXXXXXX184		296.66
10-14-09	Cash		6.00
10-14-09	Visa over paid XXXXXXXXXXXX184		(A) 6.00
<b>Total</b>		<b>255.68</b>	<b>255.66</b>
<b>Balance</b>		<b>0.00</b>	

} 83.22  
 (A)  
 } 83.22  
 (A)  
 } 83.22

Guest Signature: \_\_\_\_\_ #249.66  
 I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

(A) Removed \$6 of personal charges from P Card

WOLF & PALATINE  
MARATHON  
PROSPECT HTS. IL.

WOLF AND PALATINE MA  
201 S WOLF ROAD  
PROSPECT HEIGHTS IL  
...RR 00000180416

9/14/09 10:35:41  
ISA ACCT#  
... 1293  
PT# 8-9514  
IV# 103334  
FR 69 01-016  
ITH# 00 APPR 080286

MP# 7	SELF
LEADED	5.0936
ICE/GAL	\$2.599
EL TOTAL	\$13.24
TAX	\$13.24

I COULD HAVE SAVED  
UP TO \$0.66 BY  
USING A MARATHON  
MASTERCARD

THANK YOU  
1-847-537-9546

ZIP CODE PROMPTED

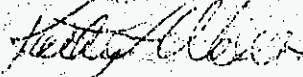
FT. LAUD-ILW0  
INT'L AIRPORT  
954-359-0200

EXIT H120

TRN# 8210  
ET: 101109 06:28  
EX: 101409 22:49  
AMOUNT: \$ 60.00  
02

XXXXXXXXXXXX1293  
XXXXX 101  
AUTH. CODE 080980  
ENTRY 7  
RATE  
RCE  
VAL \$ 0.00

THANK YOU  
FOR YOUR VISIT



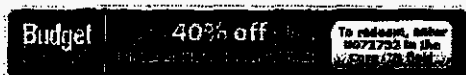
ILLINOIS STATE TOLL  
HIGHWAY AUTHORITY  
PL 19-74

CASH PAID

10/14/09  
02:18:57PM  
\$0.80

**Kathy Welch**

From: Southwest Airlines [SouthwestAirlines@luv.southwest.com]  
Sent: Monday, October 05, 2009 10:37 AM  
To: Kathy Welch  
Subject: Ticketless Confirmation - WELCH/KATHRYN LYNN - NPC917



Receipt and Itinerary as of 10/05/09 9:37 AM

Confirmation Number  
NPC917



Confirmation Date: 10/05/09  
Received: WNKATHY WELCH BY ICBM

Be prepared when you get there!  
Consult [Travel Guide](#) for relevant  
tips from real travelers.

**Passenger Information**

Passenger Name	Account Number	Ticket#	Expiration <sup>1</sup>
WELCH/KATHRYN LYNN	- None Entered -	5262157836130	10/05/10

<sup>1</sup> All travel involving funds from this Confirmation Number must be completed by the expiration date.

**Itinerary**

Depart: FT LAUDERDALE FL to CHICAGO MIDWAY *Travel Time: 3 hrs 10 mins*

Date	Flight	Routing Details
Sun Oct 11	# 0238	Depart FT LAUDERDALE FL (FLL) at 8:15 AM Arrive in CHICAGO MIDWAY (MDW) at 10:25 AM

Return: CHICAGO MIDWAY to FT LAUDERDALE FL *Travel Time: 2 hrs 55 mins*

Date	Flight	Routing Details
Wed Oct 14	# 0587	Depart CHICAGO MIDWAY (MDW) at 6:30 PM Arrive in FT LAUDERDALE FL (FLL) at 10:25 PM

**Cost and Payment Summary**

Base Fare	\$351.63
+ Excise Taxes	\$26.37
Advertised Fare	\$378.00
+ Segment Fee	\$7.20
+ Passenger Facility Fee	\$9.00
+ Security Fee <sup>1</sup>	\$5.00
<b>Total Payment:</b>	<b>\$399.20</b>

<sup>1</sup> Security Fee is the government-

10/15/2009

Imposed September 11th Security Fee.

**Current payment(s)**

10/05/09 Visa XXXXXXXXXXXXX3184 \$399.20

**Fare Rule(s)**

All travel involving funds from this Confirmation Number must be completed by the expiration date. Any change to this itinerary may result in a fare increase.

**Fare Calculation:**

FLL WN CH189.77FCNR WN FLL151.86ODCNR 351.83 END ZPFLLMDW XFFLL4.5MDW4.5AYS.00\$FLL2.50 MDW2.50

**Important Checkin Requirement**

Passengers who do not obtain a boarding pass and are not present and available for boarding in the departure gate area at least ten minutes prior to scheduled departure time may have their reserved space cancelled and will not be eligible for denied boarding compensation.

**Southwest Airlines Co. Notice of Incorporated Terms**

Air transportation by Southwest Airlines is subject to Southwest Airlines' Passenger Contract of Carriage, the terms of which are incorporated by reference.

**Notice of Incorporated Terms**

**Additional Information for Travelers**

[Online Checkin](#) | [Fees, Baggage Allowance](#) | [Checkin Requirements](#)  
[Inflight Service](#) | [Travel Tools](#) | [Refund Information](#) | [Privacy Policy](#) | [Southwest Airlines Destinations](#)

We can notify you of flight departure or arrival status via text messages on your cell phone, pager, personal digital assistant (PDA), or e-mail account. Or, use our automated phone service by calling 1-888-SWA-TRIP.

10/15/2009

COMMISSIONERS:  
MATTHEW M. CANTU II, CHAIRMAN  
LINA POLAK EDGAR  
NATHAN A. SAOF  
NANCY ARGENZIANO  
KATRINA J. MCMURRIAN

STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82 AVE  
SUITE 400  
MIAMI, FL 33166  
(305) 470-5600

Public Service Commission

October 5, 2009

VIA Facsimile - (305)470-5606

Ms. Kirsten Weeks  
Manager, Regulatory Accounting  
Utilities, Incorporated  
2335 Sanders Road  
Northbrook, IL 60062

Re: Utilities, Inc.  
Utilities Inc of Longwood Rate Case Investigation  
Docket No. 090381-WS

Dear Ms. Weeks:

This letter is to confirm our earlier conversation, whereby you agree that the Florida Public Service Commission shall conduct the above-mentioned audit investigation on-site in Northbrook, IL.

Per Rule 25-30.110, Florida Administrative Code, all reasonable travel-related costs incurred outside the State of Florida by Commission staff will be reimbursed to the Commission by Utilities, Inc. I currently estimate that the cost should not exceed \$1,830 for the planned three days of fieldwork beginning October 12, 2009. Every effort will be made to expedite the audit process and minimize the cost to your company. Please sign a copy of this letter indicating your understanding and acceptance of the above-mentioned statements and return to me via facsimile to (305) 470-5606.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)470-5600.

Sincerely,

Kathy Welch  
Public Utility Supervisor  
Division of Regulatory Compliance

KIRSTEN E. WELCH, Manager, Regulatory  
Signature and title of utility official

MIAMI DISTRICT OFFICE • 3625 NW 82 AVE, SUITE 400 • MIAMI, FL 33166-7082

An Affirmative Action / Equal Opportunity Employer

FSC Website: <http://www.fsc.state.fl.us>

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Date: 11/06/09

INVOICE NO **10973**

↑ ↑ ↑  
This number must appear on all checks or  
correspondence regarding this invoice.

Utilities, Inc.  
23335 Sanders Road  
Northbrook, IL 60062

Date Paid \_

Amount Paid Pending

Check # \_

Cash       Mailed-in Check

CLK Initials      KMP

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION				
QUANTITY	TYPE	DESCRIPTION	PRICE	AMOUNT
1	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC	Reimbursable travel expenses incurred by Kathryn L Welch (10/11-14/2009)	\$1,028.35	\$1,028.35
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
<b>TOTAL</b>				<b>\$1,028.35</b>

\*Special Service Charge (SSC). Pursuant to Section 119.07(4)3.(d), Florida Statutes, if the nature or volume of public records requested to be inspected or copied pursuant to this subsection is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or both, the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by the agency or attributable to the agency for the clerical and supervisory assistance required, or both.

**If you would like to deliver payment and pick-up the requested information, the Office of Commission Clerk is located at the Betty Easley Conference Center, 4075 Esplanade Way, Room 110, Tallahassee, Florida.**



# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Date: 11/06/09

INVOICE NO **10973**

↑ ↑ ↑  
This number must appear on all checks or  
correspondence regarding this invoice.

Utilities, Inc.  
23335 Sanders Road  
Northbrook, IL 60062

Date Paid     

Amount Paid Pending

Check #     

Cash       Mailed-in Check

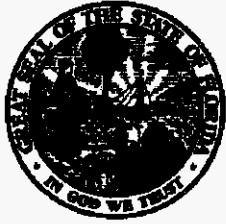
CLK Initials      KMP

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION				
QUANTITY	TYPE	DESCRIPTION	PRICE	AMOUNT
1	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC	Reimbursable travel expenses incurred by Kathryn L Welch (10/11-14/2009)	\$1,028.35	\$1,028.35
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	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
	<input type="checkbox"/> CD <input type="checkbox"/> DVD <input type="checkbox"/> PAGES <input type="checkbox"/> SSC			\$0.00
<b>TOTAL</b>				<b>\$1,028.35</b>

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State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** 10/27/2009  
**TO:** Clerk's Office  
**FROM:** Karen Belcher, Fiscal Services Supervisor *KB*  
**RE:** Invoicing For Reimbursable Travel Expense

---

Reimbursable travel expenses were incurred by the Commission employee(s) listed below, and the related travel voucher(s) and receipt(s) are attached:

<u>Date of Travel</u>	<u>Employee</u>	<u>Amount</u>
10/11-14/2009	Kathryn L Welch	\$ 1,028.35

Please invoice the following entity, and include the date(s) of travel:

Utilities, Inc  
2335 Sanders Road  
Northbrook, IL 60062

KOB:rt

State of Florida

Payee: Kathryn L Welch

Voucher for Reimbursement of Travel Expenses

Official  Temporary

Headquarters: Miami

Division: RCP

Residence: Miami

Organization Code: 61-10-03-05-001

Social Security No: [REDACTED]

2009 Mth/Dy	Travel Performed from Point of Origin to Point of Destination	Purpose or Reason (Name of Conference, Convention, or Seminar)	Time of Departure & Return	Per Diem	Meals for Class A & B	*Actual Lodging	Mileage		*Air Fare	*Rental Car	Other Transportation and Incidental Expenses	
							Map	Vicinity			Amount	Type
10/11/09	Fort Lauderdale, FL-Chicago, IL	Utilities, Inc. Dckt 090381-SU	06:00 AM	\$	30.00	83.22		S	\$ 199.80			
10/12/09	Northbrook, IL-Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	36.00	83.22			\$			
10/13/09	Northbrook, IL-Vicinity, IL	Utilities, Inc. Dckt 090381-SU	/	\$	36.00	83.22			\$			
10/14/09	Chicago, IL-Fort Lauderdale, FL	Utilities, Inc. Dckt 090381-SU	11:15 PM	\$	80.00			S	\$ 199.80	\$ 113.00	\$ 74.04	A,C,M
/ /			/	\$					\$			
/ /			/	\$					\$			
/ /			/	\$					\$			
/ /			/	\$					\$			
/ /			/	\$					\$			
/ /			/	\$					\$			
/ /			/	\$					\$			

Describe how the travel activity is critical to the agency's mission:  
 This travel is mission critical because in setting rates and charges for utilities under the agency's jurisdiction, the Commission is required to determine the prudent cost of providing service to customers (Sections 366.041 and 367.081, Florida Statutes). This travel permits inspection of utility records by staff for this determination and is necessary in order to fulfill the agency's statutory obligation. PSC will be refunded all expenses by Utilities, Inc. 2335 Sanders Road, Northbrook, IL 60062

Registration Fee	\$ 0.00	* 98 255.00	10 miles				
P-CARD CHARGES	\$ 249.88	\$ 0.445/mile	\$ 399.20	\$ 113.00	\$ 0.00	Grand Total	\$ 1,022.38
\$ 80.00	\$ 102.00	\$ 249.88	\$ 4.45	\$ 399.20	\$ 113.00	\$ 74.04	\$ 1,022.38

I hereby certify or affirm that the above expenses were actually incurred as necessary traveling expenses in the performance of my official duties; and were directly related to the official duties of the agency; the travel is considered critical to the agency's mission; any meals or lodging included in a conference or convention registration fee have been deducted from this travel claim; and that this claim is true and correct in every material matter, and same conforms in every respect with requirements of Section 112.061, Florida Statutes.

Payee's Signature: Kathryn L Welch  
 Date Prepared: 10/15/09 Title: Public Utilities Supervisor

Pursuant to Section 112.061(3)(a), Florida Statutes, I hereby certify or affirm that to the best of my knowledge, the above travel was to attend to official business of the State of Florida and was performed for the purpose(s) stated above.

Supervisor's Signature: Debra N. Mailhot  
 Date: 10-19-09  
 Division Reviewer's Initials: MD (Required) Fiscal Reviewer's Initials: mm 10/20 250120 (Required)

Transportation  
 Voucher No. 000434  
 P-Card Vo. No. 000429, 000438 used.  
 Reg. Vo. No. \_\_\_\_\_  
 Adv. Pay. \$W/DN. \_\_\_\_\_  
 War. No. 02 00162  
 War. Date: 10/23/09 " " " "

Less Advance Received \$ 0.00  
 Less P-Card Purchases \$ 767.00 767.00  
 Less Non-Reimbursable P-Card \$ 0.00  
 Net Amount Due \$ 280.49  
 PSC will be refunded part or all expenses (Y/N)? Y

- Identify expense by applicable letter as follows:
- \*Receipts required for taxi/limo (over \$25 fare); parking (over \$20); tolls (over \$25); laundry; map; CMU expenses (if not coin phone); train; airline; lodging; rental car and extra bag fee.
  - A-Parking
  - B-State Aircraft
  - C-Toll
  - D-Map
  - E-Subway/Train
  - F-Taxi/Limo/Shuttle
  - G-Laundry
  - H-Airline Extra Bag Fee
  - I-Private Aircraft
  - J-Business-related CMU Expense
  - K-Airfare in Lieu of mileage
  - L-State Vehicle No.
  - M-Gas Receipts Required
  - P-Portage
  - T-Tips

\* See attachments

State of Florida

Florida Public Service Commission

Form: 32744

Voucher for Reimbursement  
of Travel Expenses

Payee: Kathryn L Welch

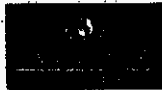
Division: RCP

Organization Code: 61-10-03-05-001

STATE OF FLORIDA PURCHASING CARD CHARGES				THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN UNAUTHORIZED, NON-REIMBURSABLE ITEMS WERE PURCHASED INADVERTENTLY USING THE STATE OF FLORIDA PURCHASING CARD			
THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN TRAVEL RELATED EXPENSES ARE PAID USING THE STATE OF FLORIDA PURCHASING CARD							
DATE	MERCHANT/VENDOR	DESCRIPTION OF ITEM ACQUIRED	AMOUNT OF CHARGE	DATE	MERCHANT/VENDOR	DESCRIPTION OF ITEM ACQUIRED	AMOUNT OF CHARGE
10/11/09	Candlewood Suites	lodging	85.22	10/11/09			0.00
10/11/09	Southwest Airlines	Airfare	199.60	10/11/09			0.00
10/12/09	Candlewood Suites	lodging	85.22	10/12/09			0.00
10/13/09	Candlewood Suites	lodging	85.22	10/13/09			0.00
10/14/09	Southwest Airline	airfare	199.60	10/14/09	Candlewood suites	overcharge	0.00
10/14/09	AVIS	Rental car	113.00	10/14/09			0.00
<b>TOTALS</b>			<b>767.86</b>	<b>TOTALS</b>			<b>0.00</b>

Payee's Signature: Prepared by fiscal pm notification sent to J. Howard 10/21/09 please see all attachments.

Date Prepared: 10/21/09



www.candlewoodsuites.com

Candlewood Suites, Wheeling

8000 CAPITOL DRIVE  
Wheeling, IL 60090  
US

Cashier ID: 648 10-14-09

Kathy Welch US	Folio No. :	30238	Room No. :	337
	A/R Number :		Arrival :	10-11-09
	Group Code :		Departure :	10-14-09
	Company :	Leisure	Conf. No. :	64710974
	Membership No. :		Rate Code :	IMSTI
	Invoice No. :		Page No. :	1 of 1

Date	Description	Charges	Credits
10-11-09	Room Charge	74.99	
10-11-09	State Occupancy Tax	4.48	
10-11-09	City Occupancy Tax	3.75	
10-12-09	Candlewood Cupboard	5.00	
10-12-09	Room Charge	74.99	
10-12-09	State Occupancy Tax	4.48	
10-12-09	City Occupancy Tax	3.75	
10-13-09	Candlewood Cupboard	1.00	
10-13-09	Room Charge	74.99	
10-13-09	State Occupancy Tax	4.48	
10-13-09	City Occupancy Tax	3.75	
10-14-09	Visa XXXXXXXXXXXXX03184		255.66
10-14-09	Cash		8.00
10-14-09	Visa over paid XXXXXXXXXXXXX03184		-8.00
<b>Total</b>		<b>255.66</b>	<b>255.66</b>
<b>Balance</b>		<b>0.00</b>	

} 83.22  
 (A)  
 } 83.22  
 (A)  
 } 83.22

Guest Signature: \_\_\_\_\_  
 I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charges, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

\$249.66

(A) Removed \$6 of personal charges from P Card

OLF & PALATINE  
MARATHON  
RESPECT HTS. IL.

OLF AND PALATINE MA  
201 S WOLF ROAD  
RESPECT HEIGHTS IL  
..RR 00000160416

0/14/09 10:35:41  
ISA ACCT#  
\*\*\* 2222 2222 1295  
PTR B-9514  
NR 103534  
FR 09 01-015  
TRM 00 APPR 080286

MP# 7	SELF
LEADED	5.0956
ICE/GAL	82.599
EL TOTAL	813.24
TAL	813.24

I COULD HAVE SAVED  
UP TO 80.66 BY  
USING A MARATHON  
MASTERCARD

THANK YOU  
1-847-537-9546

ZIP CODE PROMPTED

FT. LAUD-M.L.M.  
INT'L AIRPORT  
954-357-0200

EXIT H120

PRO NO. 8210  
ET: 101109 06:28  
EX: 101409 22:49  
AMOUNT: \$ 80.00  
VT  
XXXXXXXXXXXX1295  
XXXXX 101  
AUTH. CODE 080985  
ENTRY 9  
RATE  
RPT  
VAL \$ 0.00

THANK YOU  
FOR YOUR VISIT



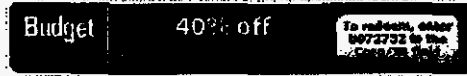
ILLINOIS STATE TOLL  
HIGHWAY AUTHORITY  
PL 19-74

CASH PAID

10/14/09  
02:18:57PM  
\$0.80

**Kathy Welch**

From: Southwest Airlines [SouthwestAirlines@luv.southwest.com]  
 Sent: Monday, October 05, 2009 10:37 AM  
 To: Kathy Welch  
 Subject: Ticketless Confirmation - WELCH/KATHRYN LYNN - NPC9I7



Receipt and Itinerary as of 10/05/09 9:37 AM

**Confirmation Number**  
 NPC9I7



Confirmation Date: 10/05/09  
 Received: WN/KATHY WELCH BY ICBM

Be prepared when you get there!  
 Consult [Travel Guide](#) for relevant  
 tips from real travelers.

**Passenger Information**

Passenger Name	Account Number	Ticket#	Expiration <sup>1</sup>
WELCH/KATHRYN LYNN	- None Entered -	5262157836130	10/05/10

<sup>1</sup> All travel involving funds from this Confirmation Number must be completed by the expiration date.

**Itinerary**

**Depart:** FT LAUDERDALE FL to CHICAGO MIDWAY . *Travel Time: 3 hrs 10 mins*

Date	Flight	Routing Details
Sun Oct 11	# 0238	Depart FT LAUDERDALE FL (FLL) at 8:15 AM Arrive in CHICAGO MIDWAY (MDW) at 10:25 AM

**Return:** CHICAGO MIDWAY to FT LAUDERDALE FL . *Travel Time: 2 hrs 55 mins*

Date	Flight	Routing Details
Wed Oct 14	# 0687	Depart CHICAGO MIDWAY (MDW) at 6:30 PM Arrive in FT LAUDERDALE FL (FLL) at 10:25 PM

**Cost and Payment Summary**

Base Fare	\$351.63
+ Excise Taxes	\$26.37
<b>Advised Fare</b>	<b>\$378.00</b>
+ Segment Fee	\$7.20
+ Passenger Facility Fee	\$8.00
+ Security Fee <sup>1</sup>	\$5.00
<b>Total Payment:</b>	<b>\$399.20</b>

<sup>1</sup>Security Fee is the government-

10/15/2009

imposed September 11th Security Fee.

Current payment(s)  
10/05/09 Visa XXXXXXXXXXXXX3184 \$399.20

**Fare Rule(s)**

All travel involving funds from this Confirmation Number must be completed by the expiration date. Any change to this itinerary may result in a fare increase.

**Fare Calculation:**

FLL WN CHI189.77RCNR WN FLL161.85ODCNR 351.65 END ZPFLMDW XFLL4.8MDW4.5 AY5.00FLL2.50 MDW2.50

**Important Checkin Requirement**

Passengers who do not obtain a boarding pass and are not present and available for boarding in the departure gate area at least ten minutes prior to scheduled departure time may have their reserved space cancelled and will not be eligible for denied boarding compensation.

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**Notice of Incorporated Terms**

**Additional Information for Travelers**

[Online Checkin](#) | [Free Baggage Allowance](#) | [Checkin Requirements](#)  
[Inflight Service](#) | [Travel Tools](#) | [Refund Information](#) | [Privacy Policy](#) | [Southwest Airlines Destinations](#)

We can notify you of flight departure or arrival status via text messages on your cell phone, pager, personal digital assistant (PDA), or e-mail account. Or, use our automated phone service by calling 1-888-SWA-TRIP.

10/15/2009



COMMISSIONERS:  
 MATTHEW M. CARTER II, CHAIRMAN  
 LARA POLAK BOGAR  
 NATHAN A. SHOP  
 NANCY ARGENZANO  
 KATRINA J. MCMURRIAN

STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
 3623 NW 82 AVE  
 SUITE 400  
 MIAMI, FL 33166  
 (305) 470-5606

Public Service Commission

October 5, 2009

VIA Facsimile - (305)470-5606

Ms. Kirston Weeks  
 Manager, Regulatory Accounting  
 Utilites, Incorporated  
 2335 Sanders Road  
 Northbrook, IL 60062

Re: Utilities, Inc.  
 Utilites Inc of Longwood Rate Case Investigation  
 Docket No. 090381-W3

Dear Ms. Weeks:

This letter is to confirm our earlier conversation, whereby you agree that the Florida Public Service Commission shall conduct the above-mentioned audit investigation on-site in Northbrook, IL.

Per Rule 25-30.110, Florida Administrative Code, all reasonable travel-related costs incurred outside the State of Florida by Commission staff will be reimbursed to the Commission by Utilites, Inc. I currently estimate that the cost should not exceed \$1,830 for the planned three days of fieldwork beginning October 12, 2009. Every effort will be made to expedite the audit process and minimize the cost to your company. Please sign a copy of this letter indicating your understanding and acceptance of the above-mentioned statements and return to me via facsimile to (305) 470-5606.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)470-5600.

Sincerely,

Kathy Welch  
 Public Utility Supervisor  
 Division of Regulatory Compliance

Kirston E. W. Weeks Mgr, Regulatory  
 Signature and title of utility official

MIAMI DISTRICT OFFICE • 3623 NW 82 AVE, SUITE 400 • MIAMI, FL 33166-7002  
 An Affirmative Action / Equal Opportunity Employer

REG Website: <http://www.flpsc.org>

Internet E-mail: [comreg@flpsc.state.fl.us](mailto:comreg@flpsc.state.fl.us)

**Invoice**

SANLANDO RATE CASE



CPH Engineers, Inc.  
 P.O. Box 2808  
 Sanford, FL 32772-2808  
 Phone: 407.322.6841  
 Fax: 407.330.8439

Bryan Gongre  
 Utilities, Inc.  
 200 Weathersfield Avenue  
 Altamonte Springs, FL 32714

December 1, 2009 Batch 7/258  
 Project No: U0706.01  
 Invoice No: 70336  
 Doc 220099

Sanlando Utilities Miscellaneous Consulting Services.  
Professional Services through November 15, 2009  
 Professional Personnel

3002421

	Hours	Rate	Amount
Senior Design Engineer	1.50	105.00	157.50
Senior Design Technician	3.00	100.00	300.00
<b>Total Labor</b>	<b>4.50</b>		<b>457.50</b>

Reimbursable Expenses

Computer Plots			0.96
<b>Total Reimbursables</b>			<b>0.96</b>

ENTERED

Unit Billing

Black & White Plots 36X48			15.36
Black&White 8.5X11			0.45
Color Copies 11X17			4.00
<b>Total Units</b>			<b>19.81</b>

DEC 13 2009

RECEIVED

Total this invoice

(\$478.27)

DEC 10 2009

OK  
KW

Billings to Date

	Current	Prior	Total
Labor	457.50	61,202.00	61,659.50
Consultant	0.00	4,034.50	4,034.50
Expense	0.96	4,211.76	4,212.72
Unit	19.81	1,275.57	1,295.38
<b>Totals</b>	<b>478.27</b>	<b>70,723.83</b>	<b>71,202.10</b>

Services provided during this period include:  
 - Sanlando map revisions.

CPH Engineers, Inc. *[Signature]*

2010/58. 2910 - 478.27  
 255

RECEIVED  
 DEC 07 2009

**FedEx** 300067

<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	Page 1 of 7
9-419-26323	Dec 02, 2009	0606-2634-0	

FedEx Tax ID: 71-0427007

71339

**Billing Address:**  
 UTILITIES INC  
 ATTN: ACCTS PAYABLE  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6196

**Shipping Address:**  
 UTILITIES INC  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6196

**Invoice Questions?**  
**Contact FedEx Revenue Services**  
 Phone: (800) 622-1147 M-Sa 7-6 (CST)  
 Fax: (800) 548-3020  
 Internet: www.fedex.com

220241

**Invoice Summary Dec 02, 2009**

<b>FedEx Express Services</b>			
Transportation Charges		228.75	
Earned/Grace Discount		-92.12	
Bonus Discounts		-15.51	
Special Handling Charges		25.21	
Total Charges	USD	\$146.33	
<b>FedEx Ground Services</b>			
Other Handling Charges		13.00	
Total Charges	USD	\$13.00	
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$159.33</b>	

**Important Service Message:**

Effective January 4, 2010, FedEx Express package and freight rates will increase an average of 5.9% for U.S. and U.S. export services. The rate increase will be partially offset by adjusting the fuel price at which the fuel surcharge begins, reducing the fuel surcharge by 2 percentage points. FedEx Ground and FedEx SmartPost® rates will also increase. For detailed information about rate, surcharge, fee and other important changes, go to fedex.com/2010rates.

You saved \$107.63 in discounts this period!

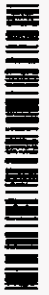
Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>. Other discounts may apply.

**FedEx News!**

FedEx First Overnight® Beat the Competition - Get It There Early Need to deliver a critical shipment by first thing tomorrow morning? FedEx First Overnight provides delivery by 8 a.m. to more ZIP codes than UPS Next Day Air Early A.M.

DEC 15 2009

**RECEIVED**  
 DEC 14 2009  
 BY: \_\_\_\_\_



To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.  
 For change of address, check here and complete form on reverse side.

<b>Invoice Number</b>	<b>Account Number</b>	<b>Amount Due</b>
9-419-26323	0606-2634-0	USD \$159.33

**Remittance Advice**

Your payment is due by Dec 17, 2009

060626349419263232800001593354

UTILITIES INC  
 ATTN: ACCTS PAYABLE  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6196



FedEx  
 P.O. Box 94515  
 PALATINE IL 60094-4515



98320350071322

00208 510



**Invoice Number**  
9-419-26323

**Invoice Date**  
Dec 02, 2009

**Account Number**  
0606-2634-0

Page  
3 of 7

### FedEx Express Shipment Summary By Reference

#### FedEx Express Shipments (Original)

Reference	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Net Chg/Tax Credits/Other	Discount	Total Charges
NO REFERENCE INFORMATION	9	80.0	181.15	23.53		-88.11	118.57
2010158 2908	1		23.80	0.84		-9.76	14.88
2020158 2908	1		23.80	0.84		-9.76	14.88
<b>Total FedEx Express</b>	<b>11</b>	<b>80.0</b>	<b>\$228.75</b>	<b>\$25.21</b>		<b>-\$107.63</b>	<b>\$146.33</b>

### FedEx Ground Shipment Summary

#### FedEx Ground Miscellaneous Charges

	Date	Quantity	Zip Code	Other Handling Charges	Net Chg/Tax Credits/Other	Total Charges
Weekly Service Chg	11/27			13.00		13.00
<b>Total FedEx Ground</b>				<b>\$13.00</b>		<b>\$13.00</b>

**Total This Invoice**

**USD**

**\$159.33**





<b>Invoice Number</b> 9-419-26323	<b>Invoice Date</b> Dec 02, 2009	<b>Account Number</b> 0606-2634-0	<b>Page</b> 5 of 7
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Picked up: Nov 23, 2009  
 Payor: Shipper  
 Cust. Ref.: NO REFERENCE INFORMATION  
 Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 7972.70
- Distance Based Pricing, Zone 2

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	798162775967	Rodney Simmons	Paul Burris
<b>Service Type</b>	FedEx 2Day	Utilities, Inc.	Twin Lakes Utilities, Inc.
<b>Package Type</b>	Customer Packaging	2335 Sanders Rd	10996 Four Seasons Pl. Suite 1
<b>Zone</b>	02	NORTHBROOK IL 60062 US	CROWN POINT IN 46307 US
<b>Packages</b>	1		
<b>Rated Weight</b>	13.0 lbs, 5.9 kgs	<b>Transportation Charge</b>	16.45
<b>Delivered</b>	Nov 25, 2009 14:15	<b>Fuel Surcharge</b>	0.49
<b>Svc Area</b>	AA	<b>Automation Bonus Discount</b>	-1.65
<b>Signed by</b>	C.ALEXANDER	<b>Earned Discount</b>	-6.58
<b>FedEx Use</b>	00000000/0005980/_	<b>Total Charge</b>	<b>USD 88.71</b>

Picked up: Nov 23, 2009  
 Payor: Shipper  
 Cust. Ref.: NO REFERENCE INFORMATION  
 Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 7972.70
- Distance Based Pricing, Zone 2

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	798164071358	Rodney Simmons	Ken Gray
<b>Service Type</b>	FedEx Standard Overnight	Utilities, Inc.	Twin Lakes Utilities, Inc.
<b>Package Type</b>	Customer Packaging	2335 Sanders Rd	10996 Four Seasons Pl. Suite 1
<b>Zone</b>	02	NORTHBROOK IL 60062 US	CROWN POINT IN 46307 US
<b>Packages</b>	1		
<b>Rated Weight</b>	12.0 lbs, 5.4 kgs	<b>Transportation Charge</b>	26.65
<b>Declared Value</b>	USD 2,500.00	<b>Fuel Surcharge</b>	0.80
<b>Delivered</b>	Nov 24, 2009 12:06	<b>Declared Value Charge</b>	16.25
<b>Svc Area</b>	AA	<b>Direct Signature</b>	0.00
<b>Signed by</b>	C.ALEXANDER	<b>Automation Bonus Discount</b>	-2.67
<b>FedEx Use</b>	00000000/0001263/_	<b>Earned Discount</b>	-10.86
		<b>Total Charge</b>	<b>USD 38.37</b>

Picked up: Nov 23, 2009  
 Payor: Shipper  
 Cust. Ref.: NO REFERENCE INFORMATION  
 Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 7972.70
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Envelope was rated as FedEx Pak.

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	798164111687	Rodney Simmons	Karen Sasic
<b>Service Type</b>	FedEx 2Day	Utilities, Inc.	Utilities, Inc. of Florida
<b>Package Type</b>	FedEx Pak	2335 Sanders Rd	200 Weathersfield Avenue
<b>Zone</b>	05	NORTHBROOK IL 60062 US	ALTAMONTE SPRINGS FL 32714 US
<b>Packages</b>	1		
<b>Rated Weight</b>	1.0 lbs, 0.5 kgs	<b>Transportation Charge</b>	12.25
<b>Delivered</b>	Nov 25, 2009 13:18	<b>Automation Bonus Discount</b>	-1.23
<b>Svc Area</b>	A2	<b>Fuel Surcharge</b>	0.37
<b>Signed by</b>	S.LANGADE	<b>Earned Discount</b>	-4.90
<b>FedEx Use</b>	00000000/0006046/_	<b>Total Charge</b>	<b>USD 96.68</b>

Picked up: Nov 23, 2009  
 Payor: Shipper  
 Cust. Ref.: NO REFERENCE INFORMATION  
 Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 7972.70
- Distance Based Pricing, Zone 2

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	798164119047	Rodney Simmons	Tim Brant
<b>Service Type</b>	FedEx 2Day	Utilities, Inc.	Galena Territory Utilities, In
<b>Package Type</b>	FedEx Envelope	2335 Sanders Rd	5 Moraine Way
<b>Zone</b>	02	NORTHBROOK IL 60062 US	GALENA IL 61036 US
<b>Packages</b>	1		

Continued on next page

**Invoice Number**

9-419-26323

**Invoice Date**

Dec 02, 2009

**Account Number**

0606-2634-0

Page

7 of 7

Picked up: Nov 24, 2009

Cont. Ref.: 2020158 2908

Ref. #:

Package Weight:

Ref. #:

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$7972.70
- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.00% to this shipment.
- Weather delay - Thunderstorm.
- Distance Based Pricing, Zone 6

Automation: USAB  
 Tracking ID: 869659584960  
 Service Type: FedEx Priority Overnight  
 Package Type: FedEx Envelope  
 Zone: 06  
 Packages: 1  
 Rated Weight: N/A  
 Delivered: Nov 25, 2009 10:47  
 Svc Area: A2  
 Signed by: M.GAUIRA  
 FedEx Use: 032818507/0000230/

**Sender**  
 DAN CIECISESKI  
 UTILITIES INC  
 2335 SANDERS RD  
 NORTHBROOK IL 60062-6196 US

**Recipient**  
 BETY MAJRE  
 FLORIDA PUBLIC SERVICE COMMISS  
 3625 NW 82ND AVE STE 400  
 MIAMI FL 33166 US

Transportation Charge	23.80
Earned Discount	-9.78
Fuel Surcharge	0.84
<b>Total Charge</b>	<b>USD \$14.86</b>

<b>2020158 2908 Reference Subtotal</b>	<b>USD</b>	<b>\$14.88</b>
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<b>Total FedEx Express</b>	<b>USD</b>	<b>\$146.33</b>
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<b>FedEx Ground Miscellaneous Charges</b> (see summary section)	<b>USD</b>	<b>\$13.00</b>
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<b>Total FedEx Ground</b>	<b>USD</b>	<b>\$13.00</b>
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3004654

KW ✓  
JH ✓

*Millan, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No. 29496  
December 1, 2009  
Page 1, Billing #8

Batch 71521

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

Doc 221038

**For Professional services rendered through November 27, 2009 in connection with rate case for Sanlando 2008**

	Hours	Rate	Amount
Principal:			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Cynthia Yapp	6.50	150.00	975.00
<b>Total Due for invoice 29496</b>			<b>1,075.00</b>

*Handwritten initials and circled total:*  
KW  
KW  
\$1,075.00

2010158. 2910.00901

**Approved by Legal**

**Total Amount Due \$1,075.00**

**Aged Receivables:**  
**Invoice #29453- \$5,162.50**

RECEIVED  
DEC 09 2009

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

3002421

**Invoice**

SANLANDO RATE CASE



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

Bryan Gongre  
Utilities, Inc.  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714

December 1, 2009  
Project No: U0706.01  
Invoice No: 70336

Batch 72260  
Doc 224336

Sanlando Utilities Miscellaneous Consulting Services.  
Professional Services through November 15, 2009

**Professional Personnel**

	Hours	Rate	Amount
Senior Design Engineer	1.50	105.00	157.50
Senior Design Technician	3.00	100.00	300.00
	4.50		457.50

**Total Labor 457.50**

**Reimbursable Expenses**

Computer Plots	0.96
<b>Total Reimbursables</b>	<b>0.96</b>

**Unit Billing**

Black & White Plots 36X48	15.36
Black&White 8.5X11	0.45
Color Copies 11X17	4.00
<b>Total Units</b>	<b>19.81</b>

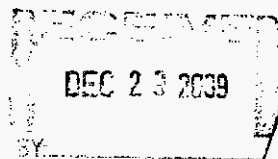
**Total this Invoice**

19.81  
\$478.27 *ok*

**Billings to Date**

	Current	Prior	Total
Labor	457.50	61,202.00	61,659.50
Consultant	0.00	4,034.50	4,034.50
Expense	0.96	4,211.76	4,212.72
Unit	19.81	1,275.57	1,295.38
<b>Totals</b>	<b>478.27</b>	<b>70,723.83</b>	<b>71,202.10</b>

Services provided during this period include:  
- Sanlando map revisions.



DEC 29 2009

CPH Engineers, Inc.

*[Signature]*

2610158.2902.00901

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DEC 07 2009



300882

Batch 78260

18444 Lost Lake Way  
Jupiter, FL 33458  
Phone or Fax (561) 743-9510  
e-mail: frankdenjup@att.net

Doc 224297

**Management & Regulatory Consultants, Inc.**

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

12/22/09  
20029.10

CONSULTING - PENNBROOKE (PB) - 2008 TY - MFR  
LAKE PLACID (LP) - 2008 TY - MFR  
SANLANDO (SAN) - 2008 TY - U&U  
UIF (UIF) - 2008 TY - U&U  
LONGWOOD (LW) - 2008 TY - U&U

PREVIOUS BALANCE \$ 1377.50

Week of:

HOURS

11/02/09	FS	CONSULTING - PB - RESPOND TO DEFICIENCIES.	1.50	217.50 ✓
11/02/09	FS	CONSULTING - PB - RESPOND TO NON-DEFICIENCIES.	1.50	217.50 ✓
11/02/09	FS	CONSULTING - UIF - "F" SCHEDULES, MARION	5.00	725.00
11/09/09	FS	CONSULTING - PB - RESPOND TO DEFICIENCIES.	1.00	145.00 ✓
11/09/09	FS	CONSULTING - PB - RESPOND TO NON-DEFICIENCIES.	1.00	145.00 ✓
11/16/09	FS	CONSULTING - PB - RESPOND TO DEFICIENCIES.	1.50	217.50 ✓
11/16/09	FS	CONSULTING - SAN - RESPOND TO NON-DEFICIENCIES.	0.50	72.50 ✓
		FOR CURRENT SERVICES RENDERED	12.00	\$ 1740.00 ✓

PAYMENTS AND CREDITS  
12/22/09 PAYMENT

- 0.00

BALANCE DUE

\$ 3117.50

DEC 29 2009

Note: Allocation for "All Cases" - 25% Each, PB, LP, SAN & LW  
Allocation for "PB & LP MFRs" - 50% Each, PB &, LP

2010161.2910.00901 → \$942.50  
 2010158.2910.00901 → \$72.50  
 2010156.2910.00901 → \$725.00  
 \$1740.00

DEC 29 2009  
 11  
 RV

3004654

Millan, Swain & Associates, Inc.  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No. 29453  
November 2, 2009  
Page 1, Billing #7

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

Batch 73346  
Doc 227428

For Professional services rendered through October 30, 2009 in connection with rate case for Sanlando 2008

	Hours	Rate	Amount
Principal:			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Maria Bravo	12.00	150.00	1,800.00
Senior Staff Accountant:			
Cynthia Yapp	21.75	150.00	3,262.50
Total Due for invoice 29453			<u>\$5,162.50</u>

OK  
KW or  
BH

2616158.2910.00901

Total Amount Due \$5,162.50

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

RECEIVED  
NOV 10 2009

Item No. 4

Sanlando Utilities, Corp.  
Docket No.: 090402-WS  
Staff's First Data Request: Item 4  
Trial Balance

Object Acct	Account	Balance 2009 October	Balance 2009 November	Balance 2009 December
1020	ORGANIZATION	480.00	480.00	480.00
1025	FRANCHISES	279,317.16	279,317.16	279,317.16
1030	LAND & LAND RIGHTS PUMP	46,000.00	46,000.00	46,000.00
1035	LAND & LAND RIGHTS WTR TRT	75,027.44	75,027.44	75,027.44
1045	LAND & LAND RIGHTS GEN PLT	9,786.42	9,786.67	10,245.13
1050	STRUCT & IMPRV SRC SUPPLY	198,602.33	199,118.26	199,118.26
1055	STRUCT & IMPRV WTR TRT PLT	380,896.23	380,896.23	381,012.03
1065	STRUCT & IMPRV GEN PLT	2,111,374.31	2,111,374.31	2,111,374.31
1080	WELLS & SPRINGS	828,369.54	828,617.18	828,617.18
1085	INFILTRATION GALLERY	138,231.84	138,231.84	138,231.84
1090	SUPPLY MAINS	1,391.48	1,391.48	1,391.48
1095	POWER GENERATION EQUIP	3,729.33	3,729.33	3,729.33
1100	ELECTRIC PUMP EQUIP SRC PUMP	10,867.01	10,867.01	10,867.01
1105	ELECTRIC PUMP EQUIP WTP	2,900,285.23	2,902,299.03	2,913,353.79
1110	ELECTRIC PUMP EQUIP TRANS DIST	52,915.78	52,921.51	52,921.51
1115	WATER TREATMENT EQPT	398,278.14	398,278.14	398,278.14
1120	DIST RESV & STANDPIPES	1,091,272.05	1,091,349.25	1,092,738.85
1125	TRANS & DISTR MAINS	8,009,112.25	8,020,075.25	8,024,475.65
1130	SERVICE LINES	1,413,149.97	1,421,982.42	1,435,494.29
1135	METERS	1,346,696.76	1,344,112.81	1,345,502.41
1140	METER INSTALLATIONS	166,298.81	167,090.11	167,900.71
1145	HYDRANTS	724,333.10	724,448.90	724,448.90
1150	BACKFLOW PREVENTION DEVICES	354.50	354.71	354.71
1165	OTH PLT&MISC EQUIP WTP	2,745.00	2,745.00	2,745.00
1170	OTH PLT&MISC EQUIP TRANS DIST	8,030.68	7,824.53	7,824.53
1175	OFFICE STRUCT & IMPRV	415,712.44	415,305.83	478,422.61
1180	OFFICE FURN & EQPT	209,759.00	209,750.12	226,530.98
1190	TOOL SHOP & MISC EQPT	350,981.35	350,949.16	363,012.14
1195	LABORATORY EQUIPMENT	21,924.15	21,961.39	21,961.39
1200	POWER OPERATED EQUIP	95.15	1,032.52	1,032.52
1205	COMMUNICATION EQPT	113,193.46	113,184.61	118,548.50
1210	MISC EQUIPMENT	5,234.77	5,234.77	5,234.77
1215	WATER PLANT ALLOCATED	283,877.00	283,877.00	283,877.00
1220	OTHER TANGIBLE PLT WATER	616.32	616.32	616.32
1245	ORGANIZATION	429.00	429.00	429.00
1250	FRANCHISES INTANG PLT	87,918.63	87,918.63	87,918.63
1285	LAND & LAND RIGHTS GEN PLT	203,893.98	203,893.98	203,893.98
1290	STRUCT/IMPRV COLL PLT	420.00	-	-
1295	STRUCT/IMPRV PUMP PLT LS	3,219,450.35	3,220,955.46	3,222,657.04
1315	STRUCT/IMPRV GEN PLT	4,714,274.82	4,713,991.82	4,713,991.82
1320	POWER GEN EQUIP COLL PLT	1,275.44	1,275.44	1,275.44
1330	POWER GEN EQUIP TREAT PLT	1,250.00	1,250.00	1,250.00
1345	SEWER FORCE MAIN	318,929.10	319,353.70	319,508.10
1350	SEWER GRAVITY MAIN	7,520,619.12	7,523,141.72	7,531,928.42
1353	MANHOLES	983.68	1,099.48	1,099.48
1365	FLOW MEASURE DEVICES	619.70	414.12	414.12
1380	PUMPING EQUIPMENT PUMP PLT	62,025.60	65,608.87	65,879.07
1385	PUMPING EQUIPMENT RECLAIM WTP	1,778.84	1,898.61	1,898.61
1400	TREAT/DISP EQUIP TRT PLT	1,390,196.89	1,390,439.63	1,395,239.95
1420	OUTFALL LINES	644,005.46	644,005.46	644,005.46
1430	OTHER PLT COLLECTION	2,396.00	2,396.00	2,396.00
1435	OTHER PLT PUMP	22,472.54	27,412.38	22,689.26
1440	OTHER PLT TREATMENT	19,694.00	20,580.48	20,580.48
1445	OTHER PLT RECLAIM WTR TRT	6,363.72	6,363.72	6,363.72
1460	OFFICE FURN & EQPT	59,449.42	59,397.64	59,397.64

1470	TOOL SHOP & MISC EQPT	83,013.93	83,012.15	83,583.53
1485	COMMUNICATION EQPT	100,419.39	98,463.97	98,463.97
1490	MISC EQUIP SEWER	87,266.11	87,326.04	87,326.04
1525	REUSE SERVICES	57,621.99	57,621.99	57,621.99
1530	REUSE MTR/INSTALLATIONS	15,608.89	15,608.89	15,608.89
1535	REUSE DIST RESERVOIRS	15,553.42	15,553.42	15,553.42
1540	REUSE TRANSMISSION & DIST SYS	6,953,331.62	6,953,331.62	6,953,331.62
1555	TRANSPORTATION EQPT WTR	751,358.83	717,764.90	878,063.73
1575	DESKTOP COMPUTER WTR	44,397.00	44,397.00	44,397.00
1580	MAINFRAME COMPUTER WTR	45,292.55	45,290.97	49,184.86
1585	MINI COMPUTERS WTR	196,125.37	196,880.89	229,679.54
1590	COMP SYS COST WTR	1,612,727.70	1,615,744.04	1,739,801.89
1595	MICRO SYS COST WTR	43,861.76	43,860.51	47,768.89
1640	OTHER PLANT	22,362.80	22,362.80	22,362.80
1661	WATER PLANT IN PROCESS HISTORY	1,184,182.04	1,184,182.04	1,184,182.04
1665	WIP-CAP TIME WATER STORE TANK	53,591.12	53,591.12	53,591.12
1666	WIP - INTEREST DURING CONSTR	365,950.52	365,950.52	365,950.52
1667	WIP - ENGINEERING	18,318.54	18,318.54	18,318.54
1668	WIP - LABOR/INSTALLATION	1,973,572.06	1,973,572.06	1,973,572.06
1669	WIP - EQUIPMENT	60,717.96	60,717.96	60,717.96
1670	WIP - MATERIAL	1,486.32	1,486.32	1,486.32
1671	WIP - ELECTRICAL	1,388,638.70	1,388,638.70	1,388,638.70
1697	WIP - CLOSE CP TO GL LEGACY	(281,073.84)	(281,073.84)	(281,073.84)
1698	WIP - J/E CLEARING LEGACY	281,073.84	281,073.84	281,073.84
1699	WIP - TRANSFER TO FIXED ASSETS	(3,862,275.22)	(3,862,275.22)	(3,862,275.22)
1705	WIP-CAP TIME EXPAND/MOD WWTP	5,151.10	5,151.10	5,151.10
1706	WIP - INTEREST DURING CONSTR	5,877.70	5,877.70	5,877.70
1707	WIP - ENGINEERING	35,270.00	35,270.00	35,270.00
1708	WIP - LABOR/INSTALLATION	294,125.00	294,125.00	294,125.00
1709	WIP - EQUIPMENT	44,767.00	44,767.00	44,767.00
1711	WIP - ELECTRICAL	17,462.00	17,462.00	17,462.00
1715	WIP - BUILDING/BLOWER MODS	2,955.00	2,955.00	2,955.00
1726	WIP - PUMPS/EQUIPMENT	16,108.82	16,108.82	16,108.82
1739	WIP - TRANSFER TO FIXED ASSETS	(421,716.62)	(421,716.62)	(421,716.62)
1741	OTHER PLANT IN PROCESS HISTORY	(1,184,283.80)	(1,184,283.80)	(1,184,283.80)
1745	WIP-CAP TIME OFFICE RENOVATION	201.15	201.07	67.84
1746	WIP - INTEREST DURING CONSTR	432.44	432.44	432.44
1748	WIP - EQUIPMENT	10,111.50	10,111.50	10,111.50
1752	WIP - CONTRACTOR/LABOR	5,869.00	5,869.00	5,869.00
1769	WIP - TRANSFER TO FIXED ASSETS	(16,480.78)	(16,480.78)	(16,480.78)
1771	DEFERRED PLANT IN PROCESS HISTORY	101.76	101.76	101.76
1775	WIP-CAP TIME WATER TOWER PAINT	491.84	491.84	491.84
1780	WIP - MATERIAL	137,740.00	137,740.00	137,740.00
1782	WIP - CONTRACTOR/LABOR	10,400.00	10,400.00	10,400.00
1799	WIP - TRANSFER TO FIXED ASSETS	(148,631.84)	(148,631.84)	(148,631.84)
1835	ACC DEPR-ORGANIZATION	(6.00)	(7.00)	(8.00)
1840	ACC DEPR-FRANCHISES	(36,845.60)	(37,428.51)	(38,013.24)
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(17,635.38)	(18,153.90)	(18,673.78)
1850	ACC DEPR-STRUCT&IMPRV WTP	(206,233.68)	(207,228.18)	(208,222.99)
1860	ACC DEPR-STRUCT&IMPRV GEN PLT	(71,346.43)	(76,859.16)	(82,371.89)
1875	ACC DEPR-WELLS & SPRINGS	(527,225.75)	(529,526.78)	(531,828.50)
1880	ACC DEPR-INFILTRATION GALLERY	(6,629.14)	(6,917.13)	(7,205.11)
1885	ACC DEPR-SUPPLY MAINS	(16.34)	(19.65)	(22.96)
1890	ACC DEPR-POWER GENERATION EQUIP	(106.33)	(121.87)	(137.41)
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	(768.98)	(814.26)	(859.54)
1900	ACC DEPR-ELECT PUMP EQUIP WTP	(1,414,772.56)	(1,426,865.71)	(1,439,004.69)
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(1,689.10)	(1,909.58)	(2,130.09)
1910	ACC DEPR-WATER TREATMENT EQPT	(235,218.59)	(236,727.22)	(238,235.85)
1915	ACC DEPR-DIST RESV & STANDPIPE	(707,796.52)	(710,254.51)	(712,715.63)
1920	ACC DEPR-TRANS & DISTR MAINS	(4,050,593.21)	(4,066,166.16)	(4,081,747.66)
1925	ACC DEPR-SERVICE LINES	(688,573.64)	(691,530.50)	(694,521.11)

1930	ACC DEPR-METERS	(1,346,651.41)	(1,352,251.75)	(1,352,959.61)
1935	ACC DEPR-METER INSTALLS	(38,616.17)	(39,312.38)	(40,011.96)
1940	ACC DEPR-HYDRANTS	(389,945.99)	(391,285.09)	(392,624.19)
1945	ACC DEPR-BACKFLOW PREVENT DEVC	(16.22)	(18.19)	(20.16)
1960	ACC DEPR-OTH PLANT&MISC WTP	(103.73)	(116.44)	(129.15)
1965	ACC DEPR-OTH PLANT&MISC TRANS	(269.66)	(296.43)	(322.52)
1970	ACC DEPR-OFFICE STRUCTURE	(146,106.53)	(146,779.91)	(166,253.24)
1975	ACC DEPR-OFFICE FURN/EQPT	(156,526.37)	(157,281.47)	(169,876.22)
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(165,103.99)	(166,899.93)	(177,945.62)
1990	ACC DEPR-LABORATORY EQUIPMENT	(4,132.12)	(4,151.68)	(4,171.30)
2000	ACC DEPR-COMMUNICATION EQPT	(88,545.58)	(89,300.19)	(95,306.55)
2005	ACC DEPR-MISC EQUIPMENT	(198.16)	(222.64)	(247.12)
2010	ACC DEPR-OTHER TANG PLT WATER	(82,904.33)	(82,905.36)	(82,906.39)
2030	ACC DEPR-ORGANIZATION	858.88	858.88	858.88
2040	ACC DEPR FRANCHISES INTANG PLT	(23,949.70)	(24,132.86)	(24,316.02)
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(1,792,690.65)	(1,803,362.32)	(1,814,070.45)
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(3,547,965.62)	(3,560,273.68)	(3,572,581.74)
2080	ACC DEPR-PWR GEN EQP COLL PLT	(66.65)	(71.97)	(77.29)
2090	ACC DEPR-PWR GEN EQP TRT PLT	(6.88)	(8.44)	(10.00)
2105	ACC DEPR-SEWER FORCE MAIN	(34,298.70)	(35,185.79)	(36,073.30)
2110	ACC DEPR-SEWER GRAVITY MAIN	(4,632,232.88)	(4,646,138.87)	(4,660,061.10)
2113	ACC DEPR-MANHOLES	(30.18)	(33.23)	(36.28)
2125	ACC DEPR-FLOW MEASURE DEVICES	(80.78)	(91.11)	(98.01)
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,257.68)	(2,552.09)	(2,857.08)
2145	ACC DEPR-PUMP EQP RCLM WTP	(79.85)	(88.09)	(96.88)
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(650,809.04)	(657,146.34)	(663,506.73)
2180	ACC DEPR-OUTFALL LINES	(616,794.43)	(618,583.33)	(620,372.23)
2190	ACC DEPR-OTHER PLT COLLECTION	(125.53)	(136.62)	(147.71)
2195	ACC DEPR-OTHER PLT PUMP	(658.11)	(723.67)	(790.24)
2200	ACC DEPR-OTHER PLT TREATMENT	(380.54)	(471.71)	(566.98)
2205	ACC DEPR-OTHER PLT RCLM WTP	(306.77)	(336.24)	(365.71)
2220	ACC DEPR-OFFICE FURN/EQPT	(128,790.10)	(129,119.32)	(129,128.08)
2230	ACC DEPR-TOOL SHOP & MISC EQPT	(135,222.92)	(135,655.28)	(135,668.49)
2245	ACC DEPR-COMMUNICATION EQPT	(118,176.01)	(118,996.54)	(119,008.57)
2250	ACC DEPR-MISC EQUIP SEWER	(12,724.16)	(13,233.82)	(13,738.54)
2270	ACC DEPR-REUSE SERVICES	(4,065.50)	(4,185.55)	(4,305.60)
2275	ACC DEPR-REUSE MTR/INSTALLS	(1,277.75)	(1,342.78)	(1,407.81)
2280	ACC DEPR-REUSE DIST RESERVOIRS	(1,222.68)	(1,257.72)	(1,292.76)
2285	ACC DEPR-REUSE TRANS/DIST SYS	(1,208,817.98)	(1,222,319.60)	(1,235,821.22)
2300	ACC DEPR-TRANSPORTATION WTR	(554,861.89)	(527,447.05)	(651,931.38)
2315	ACC DEPR-DESKTOP COMPUTER WTR	(32,797.00)	(32,797.00)	(32,797.00)
2320	ACC DEPR-MAINFRAME COMP WTR	(44,906.63)	(44,915.99)	(48,794.39)
2325	ACC DEPR-MINI COMP WTR	(155,537.62)	(157,339.33)	(184,878.36)
2330	COMP SYS AMORTIZATION WTR	(397,923.21)	(414,845.84)	(462,513.10)
2335	MICRO SYS AMORTIZATION WTR	(37,681.46)	(38,426.19)	(42,688.83)
2620	UTIL PLANT ACQUIRED/DISPOSED	2,238.22	2,238.22	2,238.22
2665	CASH UNAPPLIED	36,945.30	-	-
2675	A/R-CUSTOMER TRADE CC&B	290,312.12	415,002.63	364,158.70
2680	A/R-CUSTOMER ACCRUAL	436,090.75	380,637.31	384,063.89
2685	A/R-CUSTOMER REFUNDS	(3,144.75)	(3,144.75)	(3,144.75)
2690	ACCUM PROV UNCOLLECT ACCTS	-	-	(8,799.00)
2710	A/R ASSOC COS	875,756.93	556,279.26	284,032.77
2755	INVENTORY	12,636.31	12,636.31	12,636.31
2775	SPECIAL DEPOSITS	250.00	250.00	250.00
2785	PREPAYMENTS	4,333.36	4,250.03	4,166.70
2795	PREPAID REIMBURSEMENTS	31,556.35	510.57	-
2905	RATE CASE IN PROGRESS	31.00	31.00	31.00
2906	RCIP - ATTORNEY FEES	1,684.04	21,731.28	21,731.28
2907	RCIP - CAPITALIZED TIME	35,730.17	46,406.47	48,702.57
2908	RCIP - ADMINISTRATIVE EXPENSES	296.37	703.35	1,211.38
2909	RCIP - TRAVEL	-	-	623.23

2910	RCIP - CONSULTING FEES	46,107.50	54,645.00	61,433.27
2914	RCIP - TRANSFER TO DEF RC	(3,482.28)	(3,482.28)	(3,482.28)
2915	REG EXP BEING AMORT	120,701.87	120,701.87	120,701.87
2920	RATE CASE BEING AMORT	32,010.43	32,010.43	32,010.43
2930	RATE CASE ACCUM AMORT	(98,757.36)	(101,938.89)	(105,120.38)
2960	DEF CHGS-TANK MAINT&REP WTR	31,780.00	31,780.00	31,780.00
2965	DEF CHGS-RELOCATION EXPENSES	9,827.38	10,786.39	10,500.59
2980	DEF CHGS-EMP FEES	8,155.23	8,155.53	8,713.90
3000	DEF CHGS-OTHER WTR & SWR	7,500.00	7,500.00	7,500.00
3025	DEF CHGS-PR WASH/JET SWR MAINS	81,563.65	81,563.65	81,563.65
3040	DEF CHGS-TANK MAINT&REP SWR	49,849.31	49,849.31	49,849.31
3110	AMORT - TANK MAINT&REP WTR	(18,008.67)	(18,538.33)	(19,068.00)
3120	AMORT - RELOCATION EXP	(9,827.38)	(9,827.74)	(10,500.59)
3135	AMORT - EMPLOYEE FEES	(8,155.23)	(8,155.53)	(8,713.90)
3155	AMORT - OTHER WTR & SWR	(4,628.08)	(4,753.08)	(4,878.08)
3180	AMORT - PR WASH/JET SWR MAINS	(35,359.14)	(36,718.54)	(38,077.93)
3195	AMORT - TANK MAINT&REP SWR	(49,849.31)	(49,849.31)	(49,849.31)
3265	CIAC-STRUCT & IMPRV SRC SUPPLY	(39,883.90)	(39,883.90)	(39,883.90)
3270	CIAC-STRUCT & IMPRV WTP	(203,615.60)	(203,615.60)	(203,615.60)
3295	CIAC-WELLS & SPRINGS	(531,891.80)	(531,891.80)	(531,891.80)
3315	CIAC-ELEC PUMP EQP SRC PUMP	(960,654.87)	(960,654.87)	(960,654.87)
3330	CIAC-WATER TREATMENT EQPT	(256,069.23)	(256,069.23)	(256,069.23)
3335	CIAC-DIST RESV & STANDPIPES	(830,775.06)	(830,775.06)	(830,775.06)
3340	CIAC-TRANS & DISTR MAINS	(6,076,526.13)	(6,076,526.13)	(6,076,526.13)
3345	CIAC-SERVICE LINES	(964,472.14)	(964,472.14)	(964,472.14)
3350	CIAC-METERS	(891,081.81)	(891,081.81)	(891,081.81)
3355	CIAC-METER INSTALLS	(31,932.55)	(31,932.55)	(31,932.55)
3360	CIAC-HYDRANTS	(590,151.25)	(590,151.25)	(590,151.25)
3430	CIAC-OTHER TANGIBLE PLT WATER	(384,142.84)	(384,142.84)	(384,142.84)
3435	CIAC-WATER-TAP	(207,061.37)	(207,061.37)	(207,061.37)
3445	CIAC-WTR RES CAP FEE	(520.80)	(520.80)	(520.80)
3450	CIAC-WTR PLT MOD FEE	(2,452.74)	(2,452.74)	(2,452.74)
3455	CIAC-WTR PLT MTR FEE	(4,290.30)	(4,290.30)	(4,290.30)
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(1,708,329.86)	(1,708,329.86)	(1,708,329.86)
3520	CIAC-STRUCT/IMPRV GEN PLT	(3,791,902.39)	(3,791,902.39)	(3,791,902.39)
3550	CIAC-SEWER FORCE MAIN	(179,500.88)	(179,500.88)	(179,500.88)
3555	CIAC-SEWER GRAVITY MAIN	(6,056,933.93)	(6,056,933.93)	(6,056,933.93)
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(589,432.83)	(589,432.83)	(589,432.83)
3625	CIAC-OUTFALL LINES	(517,709.44)	(517,709.44)	(517,709.44)
3705	CIAC-SEWER-TAP	(89,574.85)	(89,574.85)	(89,574.85)
3715	CIAC-SWR RES CAP FEE	(11,784.83)	(11,784.83)	(11,784.83)
3720	CIAC-SWR PLT MOD FEE	(10,668.50)	(10,668.50)	(10,668.50)
3750	CIAC-REUSE SERVICES	(290,491.00)	(290,491.00)	(290,491.00)
3800	ACC AMORT ORGANIZATION	(257,839.08)	(257,839.08)	(257,839.08)
3810	ACC AMORT STRUCT & IMPRV SRC	32,152.57	32,256.71	32,360.85
3815	ACC AMORT STRUCT & IMPRV WTP	164,145.25	164,676.88	165,208.51
3840	ACC AMORT WELLS & SPRINGS	436,527.67	438,005.15	439,482.63
3860	ACC AMORT ELEC PUMP EQP SRC	897,968.73	901,971.46	905,974.19
3875	ACC AMORT WATER TREATMENT EQPT	217,519.83	218,188.42	218,857.01
3880	ACC AMORT DIST RESV & STANDPIP	695,977.83	697,848.95	699,720.07
3885	ACC AMORT TRANS & DISTR MAINS	4,478,751.02	4,492,362.34	4,505,973.66
3890	ACC AMORT SERVICE LINES	707,393.93	709,403.25	711,412.57
3895	ACC AMORT METERS	832,929.28	836,642.12	840,354.96
3900	ACC AMORT METER INSTALLS	29,848.52	29,981.57	30,114.62
3905	ACC AMORT HYDRANTS	412,675.64	413,766.49	414,857.34
3975	ACC AMORT OTHER TANG PLT WATER	25,151.80	25,515.71	25,879.62
3980	ACC AMORT WATER-CIAC TAP	102,746.36	103,177.73	103,609.10
3995	ACC AMORT WTR RES CAP FEE-NC	14.95	15.60	16.25
4000	ACC AMORT WTR PLT MOD FEE-NC	76.57	79.64	82.71
4005	ACC AMORT WTR PLT MTR FEE-NC	142.98	148.84	154.70
4030	ACC AMORT ORGANIZATION	(198,558.12)	(198,558.12)	(198,558.12)

4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	1,372,438.15	1,378,132.59	1,383,827.03
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	2,721,473.26	2,730,158.58	2,738,843.90
4100	ACC AMORT SEWER FORCE MAIN	130,598.35	131,096.97	131,595.59
4105	ACC AMORT SEWER GRAVITY MAIN	4,589,687.46	4,600,883.27	4,612,079.08
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	605,556.45	608,285.31	611,014.17
4175	ACC AMORT OUTFALL LINES	453,714.28	455,152.36	456,590.44
4265	ACC AMORT SEWER-TAP	32,083.05	32,269.68	32,456.31
4275	ACC AMORT SWR RES CAP FEE-NC	378.94	403.49	428.04
4280	ACC AMORT SWR PLT MOD FEE-NC	600.06	622.29	644.52
4310	ACC AMORT-REUSE SERVICES	13,314.18	13,919.37	14,524.56
4369	DEF FED TAX - CIAC PRE 1987	40,334.00	40,334.00	40,334.00
4371	DEF FED TAX - TAP FEE POST 2000	102,031.00	102,031.00	102,031.00
4375	DEF FED TAX - RATE CASE	(27,563.00)	(27,563.00)	(27,563.00)
4377	DEF FED TAX - DEF MAINT	(24,192.23)	(24,192.20)	(24,136.55)
4383	DEF FED TAX - ORGN EXP	(23,900.00)	(23,900.00)	(23,900.00)
4387	DEF FED TAX - DEPRECIATION	(439,083.74)	(439,084.94)	(441,305.44)
4421	DEF ST TAX - TAP FEE POST 2000	17,466.00	17,466.00	17,466.00
4425	DEF ST TAX - RATE CASE	(4,719.00)	(4,719.00)	(4,719.00)
4427	DEF ST TAX - DEF MAINT	(4,092.80)	(4,092.80)	(4,079.91)
4433	DEF ST TAX - ORGN EXP	(4,060.00)	(4,060.00)	(4,060.00)
4437	DEF ST TAX - DEPRECIATION	(52,499.36)	(52,499.38)	(52,554.25)
4515	A/P TRADE	(20,694.48)	(16,560.45)	(64,124.14)
4525	A/P TRADE - ACCRUAL	(24,130.10)	(30,324.32)	(70,714.87)
4527	A/P TRADE - RECD NOT VOUCHERED	(17,591.78)	(26,901.65)	(14,588.23)
4535	A/P-ASSOC COMPANIES	6,866,124.26	6,866,124.26	6,866,124.26
4545	A/P MISCELLANEOUS	(1,825.77)	(2,315.89)	(2,011.74)
4565	ADVANCES FROM UTILITIES INC	(7,100,822.98)	(7,100,822.98)	(7,100,822.98)
4595	CUSTOMER DEPOSITS	(44,585.02)	(49,036.02)	(48,531.71)
4612	ACCRUED TAXES GENERAL	(224,506.00)	51,807.99	-
4614	ACCRUED GROSS RECEIPT TAX	(144,820.00)	(144,820.00)	(149,920.00)
4634	ACCRUED SALES TAX	(255.78)	(255.78)	(255.78)
4635	ACCRUED USE TAX	(3.62)	(3.62)	(3.62)
4636	ACCRUED COUNTY TAX A	(12,880.75)	(13,892.13)	(12,178.36)
4638	ACCRUED CITY TAX A	(923.53)	(1,108.24)	(852.64)
4661	ACCRUED ST INCOME TAX	30,758.00	30,758.00	758.00
4685	ACCRUED CUST DEP INTEREST	(2,586.23)	(2,476.31)	(4,485.15)
4715	DEFERRED REVENUE	(1,653.54)	(840.32)	(10,203.23)
4760	COMMON STOCK	(3,575.00)	(3,575.00)	(3,575.00)
4780	PAID IN CAPITAL	42,461.00	42,461.00	42,461.00
4785	MISC PAID IN CAPITAL	(14,610,148.34)	(14,610,148.34)	(14,610,148.34)
4998	RETAINED EARN-PRIOR YEARS	(4,818,554.91)	(4,818,554.91)	(4,818,554.91)
5025	WATER REVENUE-RESIDENTIAL	(2,090,051.73)	(2,329,047.31)	(2,519,328.61)
5030	WATER REVENUE-ACCRUALS	(42,826.15)	(20,044.32)	(7,568.63)
5035	WATER REVENUE-COMMERCIAL	(265,296.29)	(291,597.72)	(320,476.83)
5050	WATER REVENUE-MULT FAM DWELL	(163,094.88)	(179,376.79)	(196,327.70)
5065	PRIVATE FIRE PROTECTION	(9,390.24)	(10,203.46)	(10,801.03)
5100	SEWER REVENUE-RESIDENTIAL	(213,217.29)	(234,537.55)	(255,837.48)
5105	SEWER REVENUE-ACCRUALS	(41,815.42)	(9,143.81)	(25,046.08)
5110	SEWER REVENUE-COMMERCIAL	(26,101.92)	(28,709.86)	(31,317.80)
5125	SEWER REVENUE-MULT FAM DWELL	(116,020.07)	(127,612.07)	(139,204.07)
5140	SEWER REVENUE-RESIDENTIAL	(1,884,150.94)	(2,082,057.35)	(2,271,573.70)
5155	SEWER REVENUE-COMMERCIAL	(240,769.01)	(259,662.89)	(290,236.16)
5170	SEWER REVENUE-MULT FAM DWELL	(400,663.32)	(440,471.11)	(481,688.71)
5230	REUSE REVENUE-RESIDENTIAL	(1,936.79)	(2,205.66)	(2,463.21)
5270	MISC SERVICE REVENUE	(2,996.50)	(3,520.50)	(3,639.50)
5285	OTHER W/S REVENUES	(46,572.03)	(49,197.03)	(54,813.03)
5465	ELEC PWR - WATER SYSTEM	404,060.85	443,893.62	500,264.43
5470	ELEC PWR - SWR SYSTEM	531,295.49	584,353.23	638,980.48
5480	CHLORINE	188,805.61	188,701.77	189,986.93
5485	ODOR CONTROL CHEMICALS	2,241.71	2,689.08	2,689.08
5490	OTHER TREATMENT CHEMICALS	131,206.45	134,646.18	158,622.59



5495	METER READING	(67.48)	(72.17)	(72.17)
5510	UNCOLLECTIBLE ACCOUNTS	13,697.17	22,041.61	27,613.58
5515	UNCOLL ACCOUNTS ACCRUAL	-	-	8,799.00
5525	BILL STOCK	2,044.37	2,452.89	2,452.89
5530	BILLING COMPUTER SUPPLIES	1,905.27	1,905.27	2,761.57
5535	BILLING ENVELOPES	7,302.08	8,232.46	9,208.56
5540	BILLING POSTAGE	59,754.51	67,007.69	68,113.84
5545	CUSTOMER SERVICE PRINTING	3,366.99	3,413.16	3,459.10
5625	401K/ESOP CONTRIBUTIONS	48,451.30	53,085.92	56,589.40
5630	DENTAL PREMIUMS	25,235.05	27,463.37	31,445.82
5635	DENTAL INS REIMBURSEMENTS	1,245.66	1,234.35	1,234.35
5645	EMPLOYEE INS DEDUCTIONS	(58,634.97)	(63,901.82)	(76,410.15)
5650	HEALTH COSTS & OTHER	2,076.96	2,243.95	2,955.55
5655	HEALTH INS REIMBURSEMENTS	238,203.78	256,532.29	294,764.14
5660	OTHER EMP PENSION/BENEFITS	1,991.49	2,558.86	3,253.86
5665	PENSION CONTRIBUTIONS	37,745.40	41,363.79	43,808.17
5670	TERM LIFE INS	11,857.86	11,857.86	14,070.47
5675	TERM LIFE INS-OPT	(1,505.65)	(1,649.34)	(1,842.86)
5680	DEPEND LIFE INS-OPT	(253.84)	(275.30)	(305.58)
5690	TUITION	1,307.89	1,307.89	1,775.60
5715	INSURANCE-OTHER	133,286.54	146,603.09	163,693.53
5735	COMPUTER MAINTENANCE	104,278.61	117,482.01	129,117.17
5740	COMPUTER SUPPLIES	6,692.80	8,085.79	9,654.31
5745	COMPUTER AMORT & PROG COST	697.04	1,213.53	(84.44)
5750	INTERNET SUPPLIER	342.80	390.07	492.69
5755	MICROFILMING	28.62	28.27	28.27
5785	ADVERTISING/MARKETING	357.28	357.28	406.99
5790	BANK SERVICE CHARGE	6,445.72	7,347.43	7,505.10
5800	LETTER OF CREDIT FEE	0.10	0.10	0.10
5805	LICENSE FEES	266.59	6,269.06	6,269.06
5810	MEMBERSHIPS	5,104.88	5,819.37	7,345.64
5815	PENALTIES/FINES	3.13	3.13	3.13
5820	TRAINING EXPENSE	3,166.12	3,166.12	3,492.51
5825	OTHER MISC EXPENSE	7,198.79	8,599.92	11,788.98
5855	ANSWERING SERVICE	4,729.35	5,078.18	5,565.42
5860	CLEANING SUPPLIES	1,597.24	1,830.08	2,230.12
5865	COPY MACHINE	303.16	360.39	366.97
5870	HOLIDAY EVENTS/PICNICS	312.34	349.31	349.31
5875	KITCHEN SUPPLIES	448.45	506.36	589.36
5880	OFFICE SUPPLY STORES	3,185.76	3,885.05	4,619.36
5885	PRINTING/BLUEPRINTS	466.25	466.25	654.03
5890	PUBL SUBSCRIPTIONS/TAPES	1,669.08	1,685.80	2,202.73
5895	SHIPPING CHARGES	2,248.48	2,526.19	2,801.17
5900	OTHER OFFICE EXPENSES	13,078.78	14,335.96	15,127.31
5930	OFFICE ELECTRIC	1,434.52	1,551.69	1,693.75
5935	OFFICE GAS	338.74	368.82	498.59
5940	OFFICE WATER	75.76	93.08	93.08
5945	OFFICE TELECOM	71,941.58	78,770.43	92,106.17
5950	OFFICE GARBAGE REMOVAL	5,658.80	5,979.92	7,284.03
5955	OFFICE LANDSCAPE / MOW / PLOW	31,145.71	34,267.06	37,868.14
5960	OFFICE ALARM SYS PHONE EXP	18,761.74	20,663.22	23,836.17
5965	OFFICE MAINTENANCE	3,063.20	3,413.77	3,832.73
5970	OFFICE CLEANING SERVICE	4,735.55	5,952.75	6,531.17
5975	OFFICE MACHINE/HEAT&COOL	1,393.28	1,445.97	1,471.38
5985	TELEMETERING PHONE EXPENSE	86.40	86.40	86.40
6010	AUDIT FEES	10,264.54	11,474.59	16,809.37
6015	EMPLOY FINDER FEES	3,524.20	4,082.71	5,565.15
6020	ENGINEERING FEES	8,908.95	10,380.47	10,380.47
6025	LEGAL FEES	3,526.48	4,736.41	6,773.97
6035	PAYROLL SERVICES	5,742.40	6,785.64	7,793.39
6040	TAX RETURN REVIEW	6,221.27	6,732.29	6,126.13

6045	TEMP EMPLOY - CLERICAL	4,203.44	5,061.49	7,197.37
6050	OTHER OUTSIDE SERVICES	3,252.12	5,626.17	10,005.92
6065	RATE CASE AMORT EXPENSE	31,815.03	34,996.56	42,005.46
6070	MISC REG MATTERS COMM EXP	918.55	918.55	918.55
6110	SALARIES-ACCTG/FINANCE	89,322.82	97,008.82	105,399.72
6115	SALARIES-ADMIN	385.03	385.03	385.03
6120	SALARIES-OFFICERS/STKHLDR	99,479.70	108,052.14	141,852.36
6125	SALARIES-HR	12,104.68	13,197.65	14,365.44
6130	SALARIES-MIS	18,331.52	20,205.76	22,236.98
6135	SALARIES-LEADERSHIP OPS	80,461.91	89,105.90	100,778.04
6140	SALARIES-REGULATORY	60,800.11	67,288.72	75,351.63
6145	SALARIES-CUSTOMER SERVICE	67,719.57	73,539.53	93,041.55
6150	SALARIES-OPERATIONS FIELD	671,420.72	736,846.69	821,575.68
6155	SALARIES-OPERATIONS OFFICE	48,627.56	54,212.01	61,077.89
6165	CAPITALIZED TIME ADJUSTMENT	(188,465.04)	(216,750.63)	(237,522.38)
6185	TRAVEL LODGING	4,568.18	4,817.57	5,481.49
6190	TRAVEL AIRFARE	2,924.78	3,127.90	3,959.82
6195	TRAVEL TRANSPORTATION	2,862.59	3,147.08	3,514.15
6200	TRAVEL MEALS	2,166.72	2,428.57	2,688.77
6205	TRAVEL ENTERTAINMENT	20.40	20.40	228.39
6207	TRAVEL OTHER	-	-	1.21
6215	FUEL	56,233.04	62,192.17	67,651.85
6220	AUTO REPAIR/TIRES	29,029.52	32,870.83	36,904.50
6225	AUTO LICENSES	3,122.47	3,074.14	16,146.97
6230	OTHER TRANS EXPENSES	1,973.33	2,372.89	2,372.89
6255	TEST-WATER	14,565.00	12,710.00	16,108.00
6260	TEST-EQUIP/CHEMICAL	3,461.62	3,646.00	3,895.29
6265	TEST-SAFE WATER DRINKING	672.50	672.50	672.50
6270	TEST-SEWER	28,308.75	30,880.76	36,829.01
6285	WATER-MAINT SUPPLIES	29,672.24	27,144.20	27,875.10
6290	WATER-MAINT REPAIRS	40,304.33	44,089.98	45,350.09
6295	WATER-MAIN BREAKS	603.75	603.75	1,137.72
6300	WATER-ELEC EQUIPT REPAIR	470.80	470.80	470.80
6305	WATER-PERMITS	1,468.89	1,468.89	1,468.89
6310	WATER-OTHER MAINT EXP	6,132.39	8,572.35	10,043.92
6320	SEWER-MAINT SUPPLIES	14,433.93	14,436.03	15,068.78
6325	SEWER-MAINT REPAIRS	22,842.09	21,465.11	22,536.08
6330	SEWER-MAIN BREAKS	-	-	-
6335	SEWER-ELEC EQUIPT REPAIR	7,722.59	7,772.64	7,772.64
6340	SEWER-PERMITS	13,412.89	13,496.22	19,829.55
6345	SEWER-OTHER MAINT EXP	15,815.45	12,451.39	12,883.89
6355	DEFERRED MAINT EXPENSE	17,504.28	19,518.34	21,532.40
6360	COMMUNICATION EXPENSE	21,157.64	24,256.99	28,528.13
6370	OPER CONTRACTED WORKERS	-	2,448.00	2,448.00
6385	UNIFORMS	1,430.91	1,860.69	2,465.26
6400	SEWER RODDING	10,889.13	11,100.63	11,376.02
6410	SLUDGE HAULING	141,697.81	168,034.05	190,737.45
6445	DEPREC-ORGANIZATION	6.00	7.00	8.00
6450	DEPREC-FRANCHISES	3,498.36	4,081.42	4,664.87
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	5,185.20	5,703.72	6,223.60
6460	DEPREC-STRUCT & IMPRV WTP	9,911.03	10,905.53	11,900.34
6470	DEPREC-STRUCT & IMPRV GEN PLT	56,592.52	62,105.25	67,617.98
6485	DEPREC-WELLS & SPRINGS	23,137.26	25,438.29	27,740.01
6490	DEPREC-INFILTRATION GALLERY	4,379.56	4,667.55	4,955.53
6495	DEPREC-SUPPLY MAINS	16.34	19.65	22.96
6500	DEPREC-POWER GEN EQP	98.04	113.58	129.12
6505	DEPREC-ELEC PUMP EQP SRC PUMP	452.80	498.08	543.36
6510	DEPREC-ELEC PUMP EQP WTP	123,693.31	135,786.46	147,925.44
6515	DEPREC-ELEC PUMP EQP TRANS DST	1,202.45	1,422.93	1,643.44
6520	DEPREC-WATER TREATMENT EQPT	15,081.98	16,590.61	18,099.24
6525	DEPREC-DIST RESV & STANDPIPES	24,570.75	27,028.74	29,489.86

6530	DEPREC-TRANS & DISTR MAINS	154,756.81	170,329.76	185,911.26
6535	DEPREC-SERVICE LINES	29,254.81	32,211.67	35,202.28
6540	DEPREC-METERS	55,689.33	61,289.67	61,997.53
6545	DEPREC-METER INSTALLS	6,612.91	7,309.12	8,008.70
6550	DEPREC-HYDRANTS	13,378.32	14,717.42	16,056.52
6555	DEPREC-BACKFLOW PREVENT DEVICE	13.58	15.55	17.52
6570	DEPREC-OTH PLT&MISC EQP WTP	94.57	107.28	119.99
6575	DEPREC-OTH PLT&MISC EQP DIST	200.78	227.55	253.64
6580	DEPREC-OFFICE STRUCTURE	7,262.99	8,021.12	8,973.47
6585	DEPREC-OFFICE FURN/EQPT	8,014.06	8,815.38	9,724.87
6595	DEPREC-TOOL SHOP & MISC EQPT	18,619.29	20,479.73	22,447.99
6600	DEPREC-LABORATORY EQUIPMENT	141.16	160.72	180.34
6610	DEPREC-COMMUNICATION EQPT	4,806.03	5,586.72	6,421.49
6615	DEPREC-MISC EQUIPMENT	176.24	200.72	225.20
6620	DEPREC-OTHER TANG PLT WATER	10.30	11.33	12.36
6645	DEPREC-FRANCHISES INTANG PLT	1,831.60	2,014.76	2,197.92
6660	DEPREC-STRUCT/IMPRV PUMP	99,771.89	110,443.56	121,151.69
6680	DEPREC-STRUCT/IMPRV GEN PLT	123,005.77	135,313.83	147,621.89
6685	DEPREC-POWER GEN EQUIP COLL PLT	54.31	59.63	64.95
6695	DEPREC-POWER GEN EQUIP TREAT	6.88	8.44	10.00
6710	DEPREC-SEWER FORCE MAIN	8,829.33	9,716.42	10,603.93
6715	DEPREC-SEWER GRAVITY MAIN	138,806.18	152,712.17	166,634.40
6717	DEPREC-MANHOLES	21.84	24.89	27.94
6730	DEPREC-FLOW MEASURE DEVICES	74.62	84.95	91.85
6745	DEPREC-PUMP EQP PUMP PLT	2,073.03	2,367.44	2,672.43
6750	DEPREC-PUMP EQP RCLM WTP	64.31	72.55	81.34
6765	DEPREC-TREAT/DISP EQ TRT PLT	52,359.26	58,696.56	65,056.95
6785	DEPREC-OUTFALL LINES	17,889.00	19,677.90	21,466.80
6795	DEPREC-OTHER PLT COLLECTION	89.62	100.71	111.80
6800	DEPREC-OTHER PLT PUMP	529.70	595.26	661.83
6805	DEPREC-OTHER PLT TREATMENT	300.37	391.54	486.81
6810	DEPREC-OTHER PLT RCLM WTR TRT	238.03	267.50	296.97
6825	DEPREC-OFFICE FURN/EQPT	3,292.20	3,621.42	3,630.18
6835	DEPREC-TOOL SHOP & MISC EQPT	4,323.04	4,755.34	4,765.66
6850	DEPREC-COMMUNICATION EQPT	8,205.30	9,025.83	9,037.86
6855	DEPREC-MISC EQUIP SEWER	1,052.06	1,561.72	2,071.72
6875	DEPREC-REUSE SERVICES	1,200.50	1,320.55	1,440.60
6880	DEPREC-REUSE MTR/INSTALLATIONS	631.19	696.22	761.25
6885	DEPREC-REUSE DIST RESERVOIRS	350.23	385.27	420.31
6890	DEPREC-REUSE TRANSM / DIST SYS	135,006.98	148,508.60	162,010.22
6905	DEPREC-AUTO TRANS	117,573.22	141,099.37	169,838.65
6920	DEPREC-COMPUTER	186,145.97	205,154.66	227,508.68
6995	AMORT-STRCT&IMPRV SRC SUPPLY	(1,041.40)	(1,145.54)	(1,249.68)
7000	AMORT-STRCT&IMPRV WTP	(5,316.30)	(5,847.93)	(6,379.56)
7025	AMORT-WELLS & SPRINGS	(14,774.80)	(16,252.28)	(17,729.76)
7045	AMORT-ELEC PUMP EQP SRC PUMP	(40,027.30)	(44,030.03)	(48,032.76)
7060	AMORT-WATER TREATMENT EQPT	(6,685.90)	(7,354.49)	(8,023.08)
7065	AMORT-DIST RESV & STANDPIPES	(22,538.48)	(24,409.60)	(26,280.72)
7070	AMORT-TRANS & DISTR MAINS	(136,113.20)	(149,724.52)	(163,335.84)
7075	AMORT-SERVICE LINES	(20,093.20)	(22,102.52)	(24,111.84)
7080	AMORT-METERS	(37,128.40)	(40,841.24)	(44,554.08)
7085	AMORT-METER INSTALLS	(1,330.50)	(1,463.55)	(1,596.60)
7090	AMORT-HYDRANTS	(10,908.50)	(11,999.35)	(13,090.20)
7160	AMORT-OTHER TANGIBLE PLT WATER	(2,820.28)	(3,184.19)	(3,548.10)
7165	AMORT-WATER-TAP	(4,306.99)	(4,738.36)	(5,169.73)
7175	AMORT-WTR RES CAP FEE	(6.50)	(7.15)	(7.80)
7180	AMORT-WTR PLT MOD FEE	(30.70)	(33.77)	(36.84)
7185	AMORT-WTR PLT MTR FEE	(56.64)	(62.50)	(68.36)
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(53,148.08)	(58,842.52)	(64,536.96)
7245	AMORT-STRUCT/IMPRV GEN PLT	(79,832.60)	(88,517.92)	(97,203.24)
7275	AMORT-SEWER FORCE MAIN	(4,986.20)	(5,484.82)	(5,983.44)

7280	AMORT-SEWER GRAVITY MAIN	(111,958.10)	(123,153.91)	(134,349.72)
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(21,986.77)	(24,715.63)	(27,444.49)
7350	AMORT-OUTFALL LINES	(14,380.80)	(15,818.88)	(17,256.96)
7430	AMORT-SEWER-TAP	(2,052.87)	(2,239.50)	(2,426.13)
7440	AMORT-SWR RES CAP FEE	(262.93)	(287.48)	(312.03)
7445	AMORT-SWR PLT MOD FEE	(244.50)	(266.73)	(288.96)
7470	AMORT-REUSE SERVICES	(6,051.90)	(6,657.09)	(7,262.28)
7510	FICA EXPENSE	87,236.02	95,266.65	107,106.33
7515	FEDERAL UNEMPLOYMENT TAX	1,515.93	1,529.45	1,817.40
7520	STATE UNEMPLOYMENT TAX	5,758.55	5,828.27	7,764.80
7535	FRANCHISE TAX	311.20	476.87	476.87
7540	GROSS RECEIPTS TAX	295,289.00	295,289.00	295,289.00
7545	PERSONAL PROPERTY/ICT TAX	-	372,960.92	372,960.92
7550	PROPERTY/OTHER GENERAL TAX	226,290.96	(51,802.32)	5,105.67
7555	REAL ESTATE TAX	2,232.99	57,922.82	57,922.82
7690	SALE OF EQUIPMENT	(146,479.00)	(146,479.00)	(146,479.00)
7691	NET BOOK VALUE-DISPOSAL	248.09	248.09	242.81
7693	DISPOSAL-PROCEEDS	(832.95)	(832.95)	(832.95)
7710	INTEREST EXPENSE-INTERCO	530,654.49	530,654.49	724,539.59
7735	S/T INT EXP BANK ONE	2,628.84	2,595.05	4,643.61
7750	INTEREST DURING CONSTRUCTION	10,366.54	10,366.54	10,366.54
Grand Total		(0.00)	0.00	(0.00)

Item No. 6

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**Project Details**

Florida FL C101 0680 4003  
 Region State Co# Sub# ID #

Project Name: **Wekiva Springs Rd Utility Relocations - Sabal Palm to Wekiva Spgs Ln** Current Status: Open  
 Company: **Sanlando Utilities Corporation** WO/PO#: 101-0680-117-07-01  
 System: **Sanlando Utilities Corp** Project Mgr: John Marinelli

**Project**

**Description**

Relocate and adjust approximately 6,745 LF of 8" water and 3,115 LF of 12" force main. Remove and disposal of 5,750 LF of 8" AC water main throughout the Wekiva Springs Road right-of-way from Sabal Palm Drive to Wekiva Springs Lane. Install (6) conflict structures to address conflicts between the the Utility's facilities and Seminole County's storm water and road improvement project.



**Location**

Wekiva Springs Road from Sabal Palm Drive to Wekiva Springs Lane, Longwood, FL - Seminole County

**Justification & Benefits**

Sanlando Utilities water and force mains are located within the Seminole County right-of-way along the Wekiva Springs Road corridor. Seminole County is constructing stormwater improvements including installation of exfiltration boxes in lieu of retention ponds. The piping that will connect inlet structures to exfiltration boxes that will run perpendicular to the roadway will create significant conflicts between the County's project and the Utility's existing water and force mains that occupy the very same area. Since the utility's lines are situated within Seminole County's right-of-way, the utility's lines are required to be relocated to accommodate the County's design.

In addition to the right-of-way conflicts, the Utility also has an active 8" ductile iron FM and an inactive 8" AC FM that traverses the entire length of the project within the roadway median. Conflicts with these facilities can be resolved by installing custom fabricated conflict structures; the mains themselves will not require relocation or service interruption.

The existing right-of-way is very narrow and already occupied by telecom and cable utilities. The remaining right-of-way is heavily landscaped, irrigated and comprised mostly of sidewalk. The county's project scope includes restoration of the ROW, but where our utility lines are moved out of turn lanes or areas that would otherwise not require restoration, the utility will incur restoration costs. Consequently, HDD techniques will be used to reduce restoration costs as much as possible. Using this technology will prevent costs associated with road cuts and sidewalk replacement.

**Alternatives**

1. ENTER INTO A JOINT PROJECT AGREEMENT WITH SEMINOLE COUNTY. This project has evolved to a point where the County is not interested in entering into an agreement with the Utility other than an understanding of when the work will be complete. This is perhaps better for the Utility as it does not pigeon hole us into solely using the County's contractor with no opportunity to compare costs. Under a JPA there would be additional costs to compensate the County's construction inspection firm.
2. REMOVE THE EXISTING FORCE MAINS FROM THE MEDIAN. This would be an additional cost and has its merits when considering safety, maintenance of traffic and restoration should a main failure occur in the future. However there is not currently enough justification to spend the additional money at this time.

**Project Dates**



Submitted By: **Bryan K. Gongre** 06/05/07  
 Approved: 06/15/07

Approvals: Reg Director --> Patrick Flynn 06/05/07  
 Reg VP --> John Hoy 06/08/07  
 Chief Operations Lisa Crossett 06/15/07  
 Chief Officer --> Larry Schumacher 06/15/07

**Timing Issues**

Seminole County has bid the project and issued a Notice to Proceed to their contractor. Engineering and permitting has been completed under a separate work order. Construction is estimated to take approximately 90 days.



**Project Details**

Florida FL C101 0680 4003  
 Region State Co# Sub# ID #

Project Name: **Wekiva Springs Rd Utility Relocations - Sabal Palm to Wekiva Spgs Ln** Current Status: Open  
 Company: **Sanlando Utilities Corporation** WO/PO#: 101-0680-117-07-01  
 System: **Sanlando Utilities Corp** Project Mgr: John Marinelli

**Estimated Start & Finish Dates**

Start: 09/01/06

In Service:

Finish: 08/30/07

Original Changes Amended By Reason for Amending Project Completion Date Date Amended  
 Finish:

**Project Costs**

\*Total spent posted as of: 08/31/06

Component(s) & Description	Orig. Estimate	Amended	Spent to Date	Over/Under	% of Budget
10002 CAPITALIZED TIME	\$3,540.00			\$3,540.00	0%
10003 IDC	\$80,654.00			\$80,654.00	0%
10512 LABOR AND MATERIALS	\$1,600,326.14			\$1,600,326.14	0%
<b>Totals:</b>	<b>\$1,684,520.14</b>			<b>\$1,684,520.14</b>	<b>0.00%</b>

**Project Notes**



**Project Details**

Florida FL C101 0680 1991  
 Region State Co# Sub# ID #

Project Name: Sanlando Electrical Control Upgrade  
 Company: Sanlando Utilities Corporation  
 System: Sanlando Utilities Corp

Current Status: Open  
 WO/PO#: 101-0680-115-04-05  
 Project Mgr: Kathy Sillitoe

**Project Description**



Wekiva WTP - construct a building to house 2 new variable frequency drives and programmable logic controllers, and modify incoming power mains. Remove and dispose of 2 existing variable voltage drive units.

Des Pinar- Install 3 new variable frequency drives and programmable logic controllers. Remove and dispose of 3 existing variable voltage drive units.

**Location**

Wekiva and Des Pinar WTP's, Longwood, Seminole County, FL.

**Justification & Benefits**

**This project is designed to address the following problems:**

**Problem #1 - Obsolete Variable Voltage Drives**

Both the Wekiva and Des Pinar WTP's have APCO Variable Voltage Drives (VVD) to operate and govern the speed of the high service pumps (HSPs). Wekiva has two units while Des Pinar has three units. These VVD's were installed in 1973 and are 30 years old. Their reliability has drastically decreased. In addition, spare parts and qualified service technicians are extremely hard to find because the equipment is so long out of production and not commonly utilized. Spare parts often come from decommissioned equipment and with significant time delays. To make matters worse, the only identified repair vendor is commonly two to three weeks in responding. As an example, VVD #1 at Wekiva was out of service for four months to replace a circuit board.

Several alternatives have been evaluated based upon the complexity and the cost of this proposed project.

**Alternative #1 - Replace VVD's with Variable Frequency Drives (VFD), and Modify Existing Pump Controls to Operate New VFD's.**

The installed price for the new VFD's are approximately \$25,000/ea. The control system modifications will cost approximately \$6,000 per VFD. Thus, the solution specific to "Problem #1" costs the

**Alternatives**

CONTINUE WITH CURRENT SITUATION - This alternative will result in unexpected motor drive failure. This failure will prompt the alternatives listed above, but at a significant cost increase due to an emergency repair timeframe. Given the lead times associated with engineering and equipment procurement, the associated down time would be considerable. The current drives and controls have been in operation since 1973.

**Project Dates**



Submitted By: Gary Musselwhite 04/07/04  
 Approved: 04/13/04

Approvals: Reg Director --> Patrick Flynn 04/10/04  
 Reg VP -->  
 Chief Operations Lisa Crossett 04/13/04  
 James L. Camaren 04/13/04

**Timing Issues**



**Project Details**

Florida FL C101 0680 1991  
 Region State Co# Sub# ID #

Project Name: **Sanlando Electrical Control Upgrade**  
 Company: **Sanlando Utilities Corporation**  
 System: **Sanlando Utilities Corp**

Current Status: **Open**  
 WO/PO#: **101-0680-115-04-05**  
 Project Mgr: **Kathy Sillitoe**

The current equipment is operating, but it is in poor condition. Any failure of the existing equipment will result in extended down time. Des Pinar's HSP#3 has been down for 3 months while waiting for replacement parts. HSP#2 now has indications of developing a similar electrical problem as HSP#3's. Frequency of repairs is increasing, and spare parts continue to be extremely difficult to obtain.

**Estimated Start & Finish Dates**

Start: 08/31/04  
 Finish: 12/15/06

**In Service:**

Original	Changes	Amended By	Reason for Amending Project Completion Date	Date Amended
Finish: 06/30/2005		Scotty L. Haws	Upon review of final engineering plans for Wekiva, materials to be ordered, with approx. 8-10 week lead time on delivery.	06/07/2005
11/30/2005		Patrick Flynn	Des Pinar work is done. Wekiva materials are ordered with a 12-wk lead time. Installation is 8 weeks.	12/13/2005
04/30/2006		Scotty L. Haws	Awaiting receipt of permit and equipment for Wekiva. Des Pinar WTP is complete. Upon receipt, work to commence.	02/10/2006
07/15/2006		Patrick Flynn	Due to large contract quotes for work at Wekiva, project is being redesigned while maintaining original project scope.	07/23/2006

**Project Costs**

\*Total spent posted as of: 08/31/06

Component(s) & Description	Orig. Estimate	Amended	Spent to Date	Over/Under	% of Budget
10002 CAPITALIZED TIME	\$3,360.00		\$1,883.00	\$1,477.00	56%
10003 IDC	\$21,166.00		\$29,750.43	-\$8,584.43	141%
10304 EQUIPMENT & LABOR	\$450,000.00		\$296,162.00	\$153,838.00	66%
10304 CONTINGENCY	\$50,000.00			\$50,000.00	0%
<b>Totals:</b>	<b>\$524,526.00</b>		<b>\$327,795.43</b>	<b>\$196,730.57</b>	<b>62.49%</b>

**Project Notes**



Item No. 8



PricewaterhouseCoopers LLP  
One North Wacker  
Chicago, IL 60606  
Telephone (312) 298 2000  
Facsimile (312) 298 2001  
www.pwc.com

December 22, 2008

Mr. Steven M. Lubertozzi  
Chief Financial Officer  
Utilities, Inc.  
2335 Sanders Road  
Northbrook, Illinois 60062

Dear Mr. Lubertozzi:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Utilities, Inc. (collectively the "Company").

Services and related report

We will audit the consolidated financial statements of Utilities, Inc. at December 31, 2008 and for the year then ending. Upon completion of our audit, we will provide the Company with our audit report on the financial statements referred to above. If, for any reasons caused by or relating to the affairs or management of the Company, we are unable to complete our audit work, we may decline to issue any report as a result of this engagement.

Our responsibilities and limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

We will consider the Company's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. However, any significant deficiencies and material weaknesses, and other deficiencies (i.e., those deficiencies in internal control over financial reporting that are of a lesser magnitude) relating to internal control over financial reporting identified during our audit will be communicated to the Company.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing,



extent and results of the tests to be performed. Audits are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States of America may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to the Company, as appropriate, any such matters identified during our audit.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

#### Management's responsibilities

The Company's management is responsible for the financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of accounting records, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information in conformity with accounting principles generally accepted in the United States of America. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others. Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole; and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of the Company's internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report external financial data reliably in accordance with generally accepted accounting principles. Management also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the financial statements and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the Company's original accounting records and related information and company personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. Auditing standards generally accepted in the United States of America also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.



#### Other documents

Auditing standards generally accepted in the United States of America require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Company may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

#### Release and indemnification

Because of the importance of oral and written management representations to an effective audit, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Company and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

#### Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$186,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Company for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings and minimize total costs.

# PRICEWATERHOUSECOOPERS

Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Fee Amount</u>
January 15, 2009	\$ 62,000
February 16, 2009	\$ 62,000
March 16, 2009	\$ 62,000 + Expenses

Invoices rendered are due and payable upon receipt.

## Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

In the event we are requested or authorized by the Company or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer any claim against PricewaterhouseCoopers LLP arising out of this engagement to anyone, except to an entity with which the Company merges or an entity which acquires all or substantially all of the assets of the Company and where, in either case, the assignee entity agrees to be bound by this provision.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

\* \* \* \* \*

If there are any questions, please call Michael Herman at (312) 298-4462 or Adam Houston at (312) 298-6802. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Very truly yours,

PricewaterhouseCoopers LLP



The services and terms as set forth in this letter are agreed to.

Utilities, Inc.

By: Steven M. Lubertozzi  
Mr. Steven M. Lubertozzi

\_\_\_\_\_  
Chief Financial Officer

03/12/09  
(Date)

3004757

Batch 51607



Doc 153663

March 16, 2009

TF

Mr. Steven M. Lubertozzi  
Chief Financial Officer  
Utilities Inc  
2335 Sanders Road  
Northbrook, IL 60062  
USA

**PAYMENT DUE: 04/15/09**  
**INVOICE NUMBER : 1031304003-1**

**SEND CHECK PAYMENT TO:**  
PricewaterhouseCoopers LLP  
P.O. Box 75647  
Chicago, IL 60675-5647

**WIRE TRANSFER INSTRUCTIONS:**  
Citibank NA, New York, NY  
Account #: 30408437  
ABA #: 021000089 or Swift #: CITIUS33  
**To Credit: PricewaterhouseCoopers LLP**

PwC TAX ID #: 134008324  
PwC D&B #: 00-186-37-94

102100.6010

Second interim billing for the 2008 audit of Utilities, Inc.

\$ 62,000.00

**Total Invoice Due By April 15, 2009**

\$ 62,000.00

OK *Stu*

For questions, contact: Michael Herman at (312) 298-4462, michael.a.herman@us.pwc.com

4/13/09  
TF

**CONFIDENTIAL**

RECEIVED  
BY: \_\_\_\_\_

APR 13 2009

**TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE INDICATE ON YOUR PAYMENT:**

Invoice Number: 1031304003-1  
Client Account Number: 20259



3004757

Batch 52068



Doc 155235

April 15, 2009

**PAYMENT DUE: 05/15/09**  
**INVOICE NUMBER : 1031328716-0**

Mr. Steven M. Lubertozzi  
Chief Financial Officer  
Utilities Inc  
2335 Sanders Road  
Northbrook, IL 60062  
USA

**SEND CHECK PAYMENT TO:**  
PricewaterhouseCoopers LLP  
P.O. Box 75647  
Chicago, IL 60675-5647

**WIRE TRANSFER INSTRUCTIONS:**  
Citibank NA, New York, NY  
Account #: 30408437  
ABA #: 021000089 or Swift #: CITIUS33  
**To Credit: PricewaterhouseCoopers LLP**

PwC TAX ID #: 134008324  
PwC D&B #: 00-186-37-94

Third interim billing for the 2008 audit of Utilities, Inc.

\$ 62,000.00

**Total Invoice Due By May 15, 2009**

\$ 62,000.00

*Stev*

For questions, contact: Michael Herman at (312) 298-4462, michael.a.herman@us.pwc.com

**CONFIDENTIAL**

102100.6010

RECEIVED

APR 20 2009

**TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE INDICATE ON YOUR PAYMENT:**

Invoice Number: 1031328716-0  
Client Account Number: 20259

3004751

Batch 54893

164120

**PRICEWATERHOUSECOOPERS** 

Doc \_\_\_\_\_

February 23, 2009

**PAYMENT DUE: 03/25/09**  
**INVOICE NUMBER : 1031287050-3**

Mr. Steven M. Lubertozzi  
Chief Financial Officer  
Utilities Inc  
2335 Sanders Road  
Northbrook, IL 60062  
USA

**SEND CHECK PAYMENT TO:**  
PricewaterhouseCoopers LLP  
P.O. Box 75647  
Chicago, IL 60675-5647

**WIRE TRANSFER INSTRUCTIONS:**  
Citibank NA, New York, NY  
Account #: 30408437  
ABA #: 021000089 or Swift #: CITIUS33  
**To Credit: PricewaterhouseCoopers LLP**

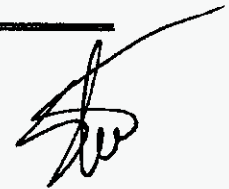
PwC TAX ID #: 134008324  
PwC D&B #: 00-186-37-94

First interim billing for Utilities, Inc. 2008 Audit.

\$ 62,000.00

**Total Invoice Due By March 25, 2009**

\$ 62,000.00



For questions, contact: Michael Herman at (312) 298-4462, michael.a.herman@us.pwc.com

**CONFIDENTIAL**

RECEIVED  
MAY 22 2009

MAY 22 2009

**TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE INDICATE ON YOUR PAYMENT:**

Invoice Number: 1031287050-3  
Client Account Number: 20259

Item No. 11

---



**INVOICE**

B&B STEEL ERECTORS INC.

P.O. Box 621177

Orlando Fla. 32862-1177

*3001859*

**No.** 2006-20

INVOICE DATE	6-18-2008
CUSTOMER'S ORDER NO.	<i>PO 15323</i> <i>BOE UNIT 255101</i>

SOLD TO:	UTILITIES INC. OF FLORIDA
	200 Weathersfield Ave.
	Altamonte Spg. Fla. 32714

SHIP TO:	DESPINAR TREATMENT PLANT
Batch	<i>29198</i>
	<i>74361</i>

SALESPERSON	SHIPPED VIA	TERMS	FOR
-------------	-------------	-------	-----

QTY. ORDERED	QTY. SHIPPED	DESCRIPTION	UNIT	AMOUNT
		FURNISH AND INSTALL STIFFENER PLATE ON		
		OUTSIDE OF SURGE TANK		4800 00
		TOTAL DUE THIS INVOICE		4800 00

**RECEIVED**  
JUL 09 2008

*4800 00*

**INVOICE**

3001495

# Sunshine Building and Development Corp.

POST OFFICE BOX 180958 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-6721 / FAX (407)331-7542

RECEIVED  
DEC 08 2008

Batch 43570  
Doc 123195

To: Utilities, Inc.  
Attention: Accounts Payable  
2335 Sanders Road  
Northbrook, IL 60062

Invoice No. 28-115  
Estimate No. 1- Final  
Date: December 2, 2008  
P.O. #24337  
Business Unit #255101

**RECEIVED**  
DEC 23 2008

Repair leak in air line at the Wekiva Plant.

Lump Sum

\$2,950.00

**Terms:** Net 30 days. Late charge of 1-1/2% per month (18% per annum) will be charged on past due accounts, or the highest amount allowed by law.



RECEIVED  
DEC 15 2008

INVOICE NUMBER 5721589  
DATE: 05/12/2008  
Page: 1

3000092

Batch 43179

TOTAL: \$623.49

Doc 121258

DETACH TOP PORTION AND RETURN WITH PAYMENT TO:

Hach Company  
2207 Collections Center Drive  
Chicago, IL 60693  
Phone: (800) 227-4224

Have you ordered online?  
Order at WWW.HACH.COM

57215899 001155555 0000062349 051208

DETACH HERE

Original

S  
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UTILITIES INC OF FLORIDA  
ALAFAYA UTILITIES  
200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714  
United States

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Sort Seg: 1294  
WEDGEFIELD UTILITIES  
3100 BANCROFT BLVD  
ORLANDO, FL 32833  
United States

Tray:

INVOICE NO	5721589	DATE:	05/12/2008
PURCHASE ORDER NUMBER	11285 <i>255</i>		
TERMS	Net 30 Days From Invoice Date		
FREIGHT			
CARRIER			
ACCOUNT REF. NO.	115555 308182179-1	Remit to:	

Hach Company  
2207 Collections Center Dr  
Chicago, IL 60693  
Phone: (800) 227-4224

These commodities are sold, packaged, marked, and labeled for destinations in the United States. Exportation of these commodities may require special licensing, packaging, marking or labeling.

LN#	PRODUCT DESCRIPTION	ITEM NO.	QUANTITY	UNIT PRICE	EXT. PRICE
1	KIT, CL17 PRE-ASSY MAINT, POST 3/00	5444301	1	132.00	132.00
2	Depot Labor Charge for HACH	DEPOT_HACH	2	175.00	350.00
3	vv FILTER, INTERFERENCE 510NM	5444700	1	39.00	39.00
4	vv CKT BD ASSY, COLORIMETER, PHX CL1	5446000	1	41.90	41.90
5	Repair Frt Chg/RPS-Surface (P)	MC_FRR	1	24.00	24.00

ORDER CONTACT:

SUBTOTAL 586.90  
TAX 36.59  
INVOICE TOTAL 623.49

Notes:

SERVICE NOTES: Replaced circuit board, interference filter. Installed new maintenance kit, cleaned and checked for proper operation.

For order discrepancies or product exchanges please call 1-800-227-4224 to obtain Return Authorization.

FEDERAL TAX ID # 42-0704420



800-548-4381  
Fax: 574-264-4533



800-454-0263  
Fax: 970-461-3919



800-949-3766  
Fax: 970-461-3921



800-454-0263  
Fax: 970-461-3919



800-454-0263  
Fax: 970-461-3919



800-368-2723  
Fax: 301-874-8459

3008419



**The Huntington Company**

1166 Woodland Terrace Trail  
 Altamonte Springs, FL 32714  
 P(407)276-5344  
 F(407)926-0139

JAN 15 2008

**Invoice**

Number: 1074  
 Date: January 06, 2008

**Bill To:**

Utilities Inc.  
 200 Weathersfield Ave  
 Altamonte Springs, FL. 32714

**Ship To:**

Batch 22069  
 Doc 49067

<b>PO Number</b>	<b>Terms</b>
See below	Net 30

Date	Description	Amount
	Power wash all rust off the cieling of the chlorine room/ wire brush all bad sections/ mounts that hold cieling in place/ Paint the entire cieling in black por-15 rust inhibitor paint including all joists and mounts to the cielings. Required 2 day job  ATT: KATHY	3,260.00
Due to the chlorine in the room this needs to happen to prolong the life of the roof structure. There is significant rust on the roof support structures.  Thank you for allowing The Huntington Company to assist you in your building maintenance needs.  WEKIVA PLANT Business Unit # 256103 OP#480 Amount \$3260.00 Approval Kathy Siltoe		
<b>Total</b>		<b>\$3,260.00</b>

Thank you for allowing The Huntington Company to assist you in your building needs. Please visit us at [www.thehuntingtoncompany.com](http://www.thehuntingtoncompany.com) for any future projects you may have.

0 - 30 days	31 - 60 days	61 - 90 days	> 90 days	Total
\$4,085.00	\$0.00	\$0.00	\$0.00	\$4,085.00



3008417



# THE HUNTINGTON COMPANY

1166 Woodland Terrace Trail  
Altamonte Springs, Florida 32714  
(o) 407-276-5344  
(f) 407-926-0139

# Invoice

Number: 1021  
Date: September 30, 2008

NOV 13 2008

**Bill To:**

Utilities Inc.  
2335 Sanders Road  
NorthBrook,, IL 60062

**Ship To:**

Batch 41006  
Doc 113245

Description	Amount
Repalce the Photo cell on the light fixture on the outside of the buildingto repair the (2) second bad photo cell	38.00
<p>Approva:l Kathy Sillitoe</p> <p>Plant Location: Wekiva Plant</p> <p>Purchaser: Kathy Sillitoe</p> <p>OP#:255103</p> <p>BU#:20803</p> <p>Thanks for allowing The HUrntington Company to assist you in your maintenance needs.</p>	
<b>Total</b>	<b>\$1,463.00</b>

0 - 30 days	31 - 60 days	61 - 90 days	> 90 days	Total
\$3,164.00	\$2,088.00	\$0.00	\$0.00	\$5,252.00

Item No. 15

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CHANGE ERCS**

**WSC 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Acct Number</u>	<u>Account Description</u>	<u>December</u>	<u>January</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$95,000	\$95,000
304.5/354.7	1175	OFFICE STRUCT & IMPRV	2,718,051	2,718,051
340.5/394.7	1180	OFFICE FURN & EQPT	1,294,126	1,295,472
343.5/393.7	1190	TOOL SHOP & MISC EQPT	20,986	20,986
346.5/396.7	1205	COMMUNICATION EQPT	360,358	360,358
340.5/394.7	1580	MAINFRAME	187,705	187,705
340.5/394.7	1585	MINI COMPUTER	623,523	623,769
340.5/394.7	1590	COMP SYSTEM COST	20,152	14,016,266
340.5/394.7	1595	MICRO SYSTEM COST	400,339	416,751
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(1,255,197)	(1,260,859)
108.1	1975	A/D - OFFICE FURN & EQPT	(1,104,075)	(1,106,586)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(20,293)	(20,300)
108.1	2000	A/D - COMMUNICATION EQPT	(106,914)	(107,141)
108.1	2001	A/D - COMMUNICATION EQPT	(214,547)	(214,838)
108.1	2320	A/D - MAINFRAME	(164,775)	(167,904)
108.1	2325	A/D - MINI COMPUTER	(379,443)	(390,357)
108.1	2330	COMP SYSTEM AMORTIZATION	(12,075)	(12,285)
108.1	2335	MICRO SYSTEM AMORTIZATION	(120,054)	(130,305)
			<u>\$2,342,869</u>	<u>\$16,323,784</u>

**Sanlando - Allocated 13-Month Average WSC Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>December</u>	<u>January</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$7,023	\$7,023
304.5/354.7	1175	OFFICE STRUCT & IMPRV	200,941	200,941
340.5/394.7	1180	OFFICE FURN & EQPT	95,673	95,772
343.5/393.7	1190	TOOL SHOP & MISC EQPT	1,551	1,551
346.5/396.7	1205	COMMUNICATION EQPT	26,641	26,641
340.5/394.7	1580	MAINFRAME	13,877	13,877
340.5/394.7	1585	MINI COMPUTER	46,096	46,114
340.5/394.7	1590	COMP SYSTEM COST	1,490	1,036,201
340.5/394.7	1595	MICRO SYSTEM COST	29,596	30,810
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(92,795)	(93,213)
108.1	1975	A/D - OFFICE FURN & EQPT	(81,623)	(81,808)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(1,500)	(1,501)
108.1	2000	A/D - COMMUNICATION EQPT	(7,904)	(7,921)
108.1	2001	A/D - COMMUNICATION EQPT	(15,861)	(15,883)
108.1	2320	A/D - MAINFRAME	(12,182)	(12,413)
108.1	2325	A/D - MINI COMPUTER	(28,052)	(28,859)
108.1	2330	COMP SYSTEM AMORTIZATION	(893)	(908)
108.1	2335	MICRO SYSTEM AMORTIZATION	(8,875)	(9,633)
			<u>\$173,205</u>	<u>\$1,206,793</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

**WSC 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Acct Number</u>	<u>Account Description</u>	<u>February</u>	<u>March</u>	<u>April</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$95,000	\$95,000	\$95,000
304.5/354.7	1175	OFFICE STRUCT & IMPRV	2,746,793	2,746,793	2,746,793
340.5/394.7	1180	OFFICE FURN & EQPT	1,295,472	1,295,472	1,295,472
343.5/393.7	1190	TOOL SHOP & MISC EQPT	20,986	20,986	20,986
346.5/396.7	1205	COMMUNICATION EQPT	360,358	360,358	360,358
340.5/394.7	1580	MAINFRAME	187,705	187,705	187,705
340.5/394.7	1585	MINI COMPUTER	623,640	633,459	638,662
340.5/394.7	1590	COMP SYSTEM COST	14,049,287	14,286,586	14,300,521
340.5/394.7	1595	MICRO SYSTEM COST	416,751	416,751	460,943
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(1,266,522)	(1,272,184)	(1,277,847)
108.1	1975	A/D - OFFICE FURN & EQPT	(1,109,097)	(1,111,608)	(1,114,119)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(20,307)	(20,314)	(20,320)
108.1	2000	A/D - COMMUNICATION EQPT	(107,368)	(107,595)	(107,822)
108.1	2001	A/D - COMMUNICATION EQPT	(215,128)	(215,419)	(215,710)
108.1	2320	A/D - MAINFRAME	(171,032)	(174,160)	(177,289)
108.1	2325	A/D - MINI COMPUTER	(401,272)	(412,187)	(423,101)
108.1	2330	COMP SYSTEM AMORTIZATION	(12,495)	(12,704)	(12,914)
108.1	2335	MICRO SYSTEM AMORTIZATION	(140,556)	(150,807)	(161,057)
			<u>\$16,352,216</u>	<u>\$16,566,132</u>	<u>\$16,596,259</u>

**Sanlando - Allocated 13-Month Average WSC Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>February</u>	<u>March</u>	<u>April</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$7,023	\$7,023	\$7,023
304.5/354.7	1175	OFFICE STRUCT & IMPRV	203,066	203,066	203,066
340.5/394.7	1180	OFFICE FURN & EQPT	95,772	95,772	95,772
343.5/393.7	1190	TOOL SHOP & MISC EQPT	1,551	1,551	1,551
346.5/396.7	1205	COMMUNICATION EQPT	26,641	26,641	26,641
340.5/394.7	1580	MAINFRAME	13,877	13,877	13,877
340.5/394.7	1585	MINI COMPUTER	46,105	46,831	47,215
340.5/394.7	1590	COMP SYSTEM COST	1,038,642	1,056,186	1,057,216
340.5/394.7	1595	MICRO SYSTEM COST	30,810	30,810	34,077
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(93,632)	(94,051)	(94,469)
108.1	1975	A/D - OFFICE FURN & EQPT	(81,994)	(82,179)	(82,365)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(1,501)	(1,502)	(1,502)
108.1	2000	A/D - COMMUNICATION EQPT	(7,938)	(7,954)	(7,971)
108.1	2001	A/D - COMMUNICATION EQPT	(15,904)	(15,926)	(15,947)
108.1	2320	A/D - MAINFRAME	(12,644)	(12,875)	(13,107)
108.1	2325	A/D - MINI COMPUTER	(29,665)	(30,472)	(31,279)
108.1	2330	COMP SYSTEM AMORTIZATION	(924)	(939)	(955)
108.1	2335	MICRO SYSTEM AMORTIZATION	(10,391)	(11,149)	(11,907)
			<u>\$1,208,894</u>	<u>\$1,224,709</u>	<u>\$1,226,936</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

**WSC 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Acct Number</u>	<u>Account Description</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
304.5/354.7	1175	OFFICE STRUCT & IMPRV	2,746,793	2,746,793	2,746,793	2,755,143	2,755,143
340.5/394.7	1180	OFFICE FURN & EQPT	1,295,472	1,295,472	1,298,520	1,298,520	1,298,520
343.5/393.7	1190	TOOL SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986
346.5/396.7	1205	COMMUNICATION EQPT	360,358	360,358	360,358	360,358	360,358
340.5/394.7	1580	MAINFRAME	194,181	194,181	194,181	194,181	194,181
340.5/394.7	1585	MINI COMPUTER	644,274	652,122	655,507	661,507	673,667
340.5/394.7	1590	COMP SYSTEM COST	14,303,539	21,439,192	21,448,390	21,453,461	21,470,764
340.5/394.7	1595	MICRO SYSTEM COST	460,943	460,943	460,943	460,943	460,943
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(1,283,510)	(1,289,172)	(1,294,931)	(1,300,689)	(1,306,447)
108.1	1975	A/D - OFFICE FURN & EQPT	(1,116,630)	(1,119,142)	(1,121,696)	(1,124,250)	(1,126,805)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(20,327)	(20,334)	(20,341)	(20,348)	(20,355)
108.1	2000	A/D - COMMUNICATION EQPT	(108,049)	(108,276)	(108,503)	(108,730)	(108,957)
108.1	2001	A/D - COMMUNICATION EQPT	(216,001)	(216,292)	(216,583)	(216,873)	(217,164)
108.1	2320	A/D - MAINFRAME	(180,417)	(183,546)	(183,921)	(184,296)	(184,671)
108.1	2325	A/D - MINI COMPUTER	(434,016)	(444,930)	(456,019)	(467,107)	(478,196)
108.1	2330	COMP SYSTEM AMORTIZATION	(13,124)	(13,334)	(238,516)	(463,699)	(688,881)
108.1	2335	MICRO SYSTEM AMORTIZATION	(171,308)	(181,559)	(192,624)	(203,688)	(214,752)
			<u>\$16,578,164</u>	<u>\$23,688,462</u>	<u>\$23,447,545</u>	<u>\$23,210,419</u>	<u>\$22,983,334</u>

**Sanlando - Allocated 13-Month Average WSC Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$7,023	\$7,023	\$7,023	\$7,023	\$7,023
304.5/354.7	1175	OFFICE STRUCT & IMPRV	203,066	203,066	203,066	203,684	203,684
340.5/394.7	1180	OFFICE FURN & EQPT	95,772	95,772	95,998	95,998	95,998
343.5/393.7	1190	TOOL SHOP & MISC EQPT	1,551	1,551	1,551	1,551	1,551
346.5/396.7	1205	COMMUNICATION EQPT	26,641	26,641	26,641	26,641	26,641
340.5/394.7	1580	MAINFRAME	14,356	14,356	14,356	14,356	14,356
340.5/394.7	1585	MINI COMPUTER	47,630	48,210	48,461	48,904	49,803
340.5/394.7	1590	COMP SYSTEM COST	1,057,439	1,584,967	1,585,647	1,586,022	1,587,301
340.5/394.7	1595	MICRO SYSTEM COST	34,077	34,077	34,077	34,077	34,077
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(94,888)	(95,307)	(95,732)	(96,158)	(96,584)
108.1	1975	A/D - OFFICE FURN & EQPT	(82,551)	(82,736)	(82,925)	(83,114)	(83,303)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(1,503)	(1,503)	(1,504)	(1,504)	(1,505)
108.1	2000	A/D - COMMUNICATION EQPT	(7,988)	(8,005)	(8,021)	(8,038)	(8,055)
108.1	2001	A/D - COMMUNICATION EQPT	(15,969)	(15,990)	(16,012)	(16,033)	(16,055)
108.1	2320	A/D - MAINFRAME	(13,338)	(13,569)	(13,597)	(13,625)	(13,652)
108.1	2325	A/D - MINI COMPUTER	(32,086)	(32,893)	(33,713)	(34,533)	(35,352)
108.1	2330	COMP SYSTEM AMORTIZATION	(970)	(986)	(17,633)	(34,281)	(50,928)
108.1	2335	MICRO SYSTEM AMORTIZATION	(12,665)	(13,422)	(14,240)	(15,058)	(15,876)
			<u>\$1,225,598</u>	<u>\$1,751,252</u>	<u>\$1,733,441</u>	<u>\$1,715,911</u>	<u>\$1,699,123</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

w/p AF (4)

**WSC 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Acct Number</u>	<u>Account Description</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>13-Month Average</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$95,000	\$95,000	\$95,000	\$95,000
304.5/354.7	1175	OFFICE STRUCT & IMPRV	2,755,143	2,759,543	2,764,013	2,746,603
340.5/394.7	1180	OFFICE FURN & EQPT	1,298,819	1,298,824	1,299,324	1,296,884
343.5/393.7	1190	TOOL SHOP & MISC EQPT	20,986	20,986	20,986	20,986
346.5/396.7	1205	COMMUNICATION EQPT	360,358	360,358	360,358	360,358
340.5/394.7	1580	MAINFRAME	194,181	194,181	194,181	191,690
340.5/394.7	1585	MINI COMPUTER	682,582	684,074	694,225	653,155
340.5/394.7	1590	COMP SYSTEM COST	21,511,850	21,729,359	21,617,487	17,049,758
340.5/394.7	1595	MICRO SYSTEM COST	460,943	460,943	460,943	446,083
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(1,312,206)	(1,317,964)	(1,323,723)	(1,289,327)
108.1	1975	A/D - OFFICE FURN & EQPT	(1,129,359)	(1,131,914)	(1,134,468)	(1,119,212)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(20,361)	(20,368)	(20,375)	(20,334)
108.1	2000	A/D - COMMUNICATION EQPT	(109,184)	(109,411)	(109,638)	(108,276)
108.1	2001	A/D - COMMUNICATION EQPT	(217,455)	(217,746)	(218,037)	(216,292)
108.1	2320	A/D - MAINFRAME	(185,046)	(185,421)	(185,796)	(179,098)
108.1	2325	A/D - MINI COMPUTER	(489,284)	(500,373)	(511,461)	(445,211)
108.1	2330	COMP SYSTEM AMORTIZATION	(914,063)	(1,139,245)	(1,364,427)	(376,751)
108.1	2335	MICRO SYSTEM AMORTIZATION	(225,817)	(236,881)	(247,946)	(182,873)
			<u>\$22,777,086</u>	<u>\$22,743,945</u>	<u>\$22,390,646</u>	<u>\$18,923,143</u>

**Sanlando - Allocated 13-Month Average WSC Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>13-Month Average</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$7,023	\$7,023	\$7,023	\$7,023
304.5/354.7	1175	OFFICE STRUCT & IMPRV	203,684	204,009	204,339	203,052
340.5/394.7	1180	OFFICE FURN & EQPT	96,020	96,020	96,057	95,877
343.5/393.7	1190	TOOL SHOP & MISC EQPT	1,551	1,551	1,551	1,551
346.5/396.7	1205	COMMUNICATION EQPT	26,641	26,641	26,641	26,641
340.5/394.7	1580	MAINFRAME	14,356	14,356	14,356	14,171
340.5/394.7	1585	MINI COMPUTER	50,462	50,573	51,323	48,287
340.5/394.7	1590	COMP SYSTEM COST	1,590,338	1,606,418	1,598,148	1,260,463
340.5/394.7	1595	MICRO SYSTEM COST	34,077	34,077	34,077	32,978
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(97,009)	(97,435)	(97,861)	(95,318)
108.1	1975	A/D - OFFICE FURN & EQPT	(83,492)	(83,681)	(83,870)	(82,742)
108.1	1985	A/D - TOOL SHOP 7 MISC EQPT	(1,505)	(1,506)	(1,506)	(1,503)
108.1	2000	A/D - COMMUNICATION EQPT	(8,072)	(8,089)	(8,105)	(8,005)
108.1	2001	A/D - COMMUNICATION EQPT	(16,076)	(16,098)	(16,119)	(15,990)
108.1	2320	A/D - MAINFRAME	(13,680)	(13,708)	(13,736)	(13,240)
108.1	2325	A/D - MINI COMPUTER	(36,172)	(36,992)	(37,812)	(32,914)
108.1	2330	COMP SYSTEM AMORTIZATION	(67,575)	(84,223)	(100,870)	(27,853)
108.1	2335	MICRO SYSTEM AMORTIZATION	(16,694)	(17,512)	(18,330)	(13,520)
			<u>\$1,683,875</u>	<u>\$1,681,425</u>	<u>\$1,655,306</u>	<u>\$1,398,959</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CHANGE ERCS**

**Florida Regional 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>December</u>	<u>January</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	905,948	905,948
340.5/394.7	1180	OFFICE FURN & EQPT	191,311	191,471
343.5/393.7	1190	TOOL SHOP & MISC EQPT	218,036	218,568
344.5/394.7	1195	LABORATORY EQPT	2,863	2,863
346.5/396.7	1205	COMMUNICATION EQPT	66,110	66,110
340.5/394.7	1580	MAINFRAME	20,627	20,737
340.5/394.7	1585	MINI COMPUTER	378,420	441,127
340.5/394.7	1590	COMP SYSTEM COST	-	37,575
340.5/394.7	1595	MICRO SYSTEM COST	18,237	18,237
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(187,320)	(189,208)
108.1	1975	A/D - OFFICE FURN & EQPT	(91,681)	(92,745)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(139,119)	(140,256)
108.1	1990	A/D - LABORATORY EQPT	(2,140)	(2,156)
108.1	2000	A/D - COMMUNICATION EQPT	(65,070)	(65,157)
108.1	2320	A/D - MAINFRAME	(20,137)	(20,179)
108.1	2325	A/D - MINI COMPUTER	(218,486)	(228,419)
108.1	2330	COMP SYSTEM AMORTIZATION	-	(37,575)
108.1	2335	MICRO SYSTEM AMORTIZATION	(15,356)	(15,596)
			<u>\$1,062,243</u>	<u>\$1,111,347</u>

**Sanlando - 13-Month Average Florida Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>December</u>	<u>January</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	202,399	202,399
340.5/394.7	1180	OFFICE FURN & EQPT	42,741	42,777
343.5/393.7	1190	TOOL SHOP & MISC EQPT	48,712	48,831
344.5/394.7	1195	LABORATORY EQPT	640	640
346.5/396.7	1205	COMMUNICATION EQPT	14,770	14,770
340.5/394.7	1580	MAINFRAME	4,608	4,633
340.5/394.7	1585	MINI COMPUTER	84,544	98,553
340.5/394.7	1590	COMP SYSTEM COST	-	8,395
340.5/394.7	1595	MICRO SYSTEM COST	4,074	4,074
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(41,850)	(42,271)
108.1	1975	A/D - OFFICE FURN & EQPT	(20,483)	(20,720)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(31,081)	(31,335)
108.1	1990	A/D - LABORATORY EQPT	(478)	(482)
108.1	2000	A/D - COMMUNICATION EQPT	(14,537)	(14,557)
108.1	2320	A/D - MAINFRAME	(4,499)	(4,508)
108.1	2325	A/D - MINI COMPUTER	(48,812)	(51,031)
108.1	2330	COMP SYSTEM AMORTIZATION	-	(8,395)
108.1	2335	MICRO SYSTEM AMORTIZATION	(3,431)	(3,484)
			<u>\$237,317</u>	<u>\$248,288</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

**Florida Regional 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>February</u>	<u>March</u>	<u>April</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	905,948	905,948	905,948
340.5/394.7	1180	OFFICE FURN & EQPT	191,471	191,471	191,471
343.5/393.7	1190	TOOL SHOP & MISC EQPT	218,568	218,568	218,568
344.5/394.7	1195	LABORATORY EQPT	2,863	2,863	2,863
346.5/396.7	1205	COMMUNICATION EQPT	66,110	66,110	66,110
340.5/394.7	1580	MAINFRAME	20,737	20,737	20,737
340.5/394.7	1585	MINI COMPUTER	441,127	441,127	441,127
340.5/394.7	1590	COMP SYSTEM COST	37,575	37,575	37,575
340.5/394.7	1595	MICRO SYSTEM COST	18,237	18,237	18,237
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(191,095)	(192,983)	(194,870)
108.1	1975	A/D - OFFICE FURN & EQPT	(93,808)	(94,871)	(95,934)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(141,393)	(142,530)	(143,667)
108.1	1990	A/D - LABORATORY EQPT	(2,172)	(2,188)	(2,203)
108.1	2000	A/D - COMMUNICATION EQPT	(66,110)	(66,110)	(66,110)
108.1	2320	A/D - MAINFRAME	(20,221)	(20,262)	(20,304)
108.1	2325	A/D - MINI COMPUTER	(238,352)	(248,284)	(258,217)
108.1	2330	COMP SYSTEM AMORTIZATION	(37,575)	(37,575)	(37,575)
108.1	2335	MICRO SYSTEM AMORTIZATION	(15,836)	(16,076)	(16,316)
			<u>\$1,096,075</u>	<u>\$1,081,757</u>	<u>\$1,067,439</u>

**Sanlando - 13-Month Average Florida Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>February</u>	<u>March</u>	<u>April</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	202,399	202,399	202,399
340.5/394.7	1180	OFFICE FURN & EQPT	42,777	42,777	42,777
343.5/393.7	1190	TOOL SHOP & MISC EQPT	48,831	48,831	48,831
344.5/394.7	1195	LABORATORY EQPT	640	640	640
346.5/396.7	1205	COMMUNICATION EQPT	14,770	14,770	14,770
340.5/394.7	1580	MAINFRAME	4,633	4,633	4,633
340.5/394.7	1585	MINI COMPUTER	98,553	98,553	98,553
340.5/394.7	1590	COMP SYSTEM COST	8,395	8,395	8,395
340.5/394.7	1595	MICRO SYSTEM COST	4,074	4,074	4,074
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(42,693)	(43,115)	(43,536)
108.1	1975	A/D - OFFICE FURN & EQPT	(20,958)	(21,195)	(21,433)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(31,589)	(31,843)	(32,097)
108.1	1990	A/D - LABORATORY EQPT	(485)	(489)	(492)
108.1	2000	A/D - COMMUNICATION EQPT	(14,770)	(14,770)	(14,770)
108.1	2320	A/D - MAINFRAME	(4,518)	(4,527)	(4,536)
108.1	2325	A/D - MINI COMPUTER	(53,251)	(55,470)	(57,689)
108.1	2330	COMP SYSTEM AMORTIZATION	(8,395)	(8,395)	(8,395)
108.1	2335	MICRO SYSTEM AMORTIZATION	(3,538)	(3,592)	(3,645)
			<u>\$244,876</u>	<u>\$241,677</u>	<u>\$238,478</u>



**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

**Florida Regional 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	905,948	905,948	905,948	905,948	905,948
340.5/394.7	1180	OFFICE FURN & EQPT	191,471	191,471	191,471	191,471	191,471
343.5/393.7	1190	TOOL SHOP & MISC EQPT	218,568	218,568	218,568	218,568	218,568
344.5/394.7	1195	LABORATORY EQPT	2,863	2,863	2,863	2,863	2,863
346.5/396.7	1205	COMMUNICATION EQPT	66,110	66,110	66,110	66,110	66,110
340.5/394.7	1580	MAINFRAME	20,737	20,737	20,737	20,737	20,737
340.5/394.7	1585	MINI COMPUTER	441,127	441,407	441,407	441,407	441,407
340.5/394.7	1590	COMP SYSTEM COST	37,575	37,575	37,575	37,575	37,575
340.5/394.7	1595	MICRO SYSTEM COST	18,237	18,237	18,237	18,237	18,237
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(196,758)	(198,645)	(200,532)	(202,420)	(204,307)
108.1	1975	A/D - OFFICE FURN & EQPT	(96,998)	(98,061)	(99,124)	(100,187)	(101,251)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(144,804)	(145,941)	(147,078)	(148,215)	(149,352)
108.1	1990	A/D - LABORATORY EQPT	(2,219)	(2,235)	(2,251)	(2,267)	(2,283)
108.1	2000	A/D - COMMUNICATION EQPT	(66,110)	(66,110)	(66,110)	(66,110)	(66,110)
108.1	2320	A/D - MAINFRAME	(20,345)	(20,387)	(20,428)	(20,470)	(20,512)
108.1	2325	A/D - MINI COMPUTER	(268,150)	(278,083)	(288,016)	(297,949)	(307,881)
108.1	2330	COMP SYSTEM AMORTIZATION	(37,575)	(37,575)	(37,575)	(37,575)	(37,575)
108.1	2335	MICRO SYSTEM AMORTIZATION	(16,556)	(16,796)	(17,036)	(17,276)	(17,517)
			<u>\$1,053,121</u>	<u>\$1,039,083</u>	<u>\$1,024,765</u>	<u>\$1,010,447</u>	<u>\$996,129</u>

**Sanlando - 13-Month Average Florida Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	202,399	202,399	202,399	202,399	202,399
340.5/394.7	1180	OFFICE FURN & EQPT	42,777	42,777	42,777	42,777	42,777
343.5/393.7	1190	TOOL SHOP & MISC EQPT	48,831	48,831	48,831	48,831	48,831
344.5/394.7	1195	LABORATORY EQPT	640	640	640	640	640
346.5/396.7	1205	COMMUNICATION EQPT	14,770	14,770	14,770	14,770	14,770
340.5/394.7	1580	MAINFRAME	4,633	4,633	4,633	4,633	4,633
340.5/394.7	1585	MINI COMPUTER	98,553	98,616	98,616	98,616	98,616
340.5/394.7	1590	COMP SYSTEM COST	8,395	8,395	8,395	8,395	8,395
340.5/394.7	1595	MICRO SYSTEM COST	4,074	4,074	4,074	4,074	4,074
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(43,958)	(44,380)	(44,801)	(45,223)	(45,645)
108.1	1975	A/D - OFFICE FURN & EQPT	(21,670)	(21,908)	(22,145)	(22,383)	(22,621)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(32,351)	(32,605)	(32,859)	(33,113)	(33,367)
108.1	1990	A/D - LABORATORY EQPT	(496)	(499)	(503)	(507)	(510)
108.1	2000	A/D - COMMUNICATION EQPT	(14,770)	(14,770)	(14,770)	(14,770)	(14,770)
108.1	2320	A/D - MAINFRAME	(4,545)	(4,555)	(4,564)	(4,573)	(4,583)
108.1	2325	A/D - MINI COMPUTER	(59,908)	(62,127)	(64,346)	(66,565)	(68,784)
108.1	2330	COMP SYSTEM AMORTIZATION	(8,395)	(8,395)	(8,395)	(8,395)	(8,395)
108.1	2335	MICRO SYSTEM AMORTIZATION	(3,699)	(3,752)	(3,806)	(3,860)	(3,913)
			<u>\$235,280</u>	<u>\$232,143</u>	<u>\$228,944</u>	<u>\$225,746</u>	<u>\$222,547</u>

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 4 - ERROR IN PRO FORMA ADJUSTMENT TO CH**

w/p AF (4)

**Florida Regional 13-Month Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>13-Month Average</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	905,948	905,948	905,948	905,948
340.5/394.7	1180	OFFICE FURN & EQPT	191,471	191,471	191,471	191,459
343.5/393.7	1190	TOOL SHOP & MISC EQPT	218,568	218,568	218,568	218,527
344.5/394.7	1195	LABORATORY EQPT	2,863	2,863	2,863	2,863
346.5/396.7	1205	COMMUNICATION EQPT	66,110	66,110	66,110	66,110
340.5/394.7	1580	MAINFRAME	20,737	20,737	20,737	20,728
340.5/394.7	1585	MINI COMPUTER	441,407	441,407	441,407	436,454
340.5/394.7	1590	COMP SYSTEM COST	37,575	37,575	37,575	34,685
340.5/394.7	1595	MICRO SYSTEM COST	18,237	18,237	18,237	18,237
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(206,195)	(208,082)	(209,969)	(198,645)
108.1	1975	A/D - OFFICE FURN & EQPT	(102,314)	(103,377)	(104,440)	(98,061)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(150,489)	(151,626)	(152,763)	(145,941)
108.1	1990	A/D - LABORATORY EQPT	(2,299)	(2,315)	(2,331)	(2,235)
108.1	2000	A/D - COMMUNICATION EQPT	(66,110)	(66,110)	(66,110)	(65,957)
108.1	2320	A/D - MAINFRAME	(20,553)	(20,595)	(20,636)	(20,387)
108.1	2325	A/D - MINI COMPUTER	(317,814)	(327,747)	(337,680)	(278,083)
108.1	2330	COMP SYSTEM AMORTIZATION	(37,575)	(37,575)	(37,575)	(34,685)
108.1	2335	MICRO SYSTEM AMORTIZATION	(17,757)	(17,997)	(18,237)	(16,796)
			<u>\$981,811</u>	<u>\$967,493</u>	<u>\$953,175</u>	<u>\$1,034,222</u>

**Sanlando - 13-Month Average Florida Rate Base:**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>13-Month Average</u>
303.5/353.7	1045	LAND & LAND RIGHTS GEN PLT	\$0	\$0	\$0	\$0
304.5/354.7	1175	OFFICE STRUCT & IMPRV	202,399	202,399	202,399	202,399
340.5/394.7	1180	OFFICE FURN & EQPT	42,777	42,777	42,777	42,774
343.5/393.7	1190	TOOL SHOP & MISC EQPT	48,831	48,831	48,831	48,822
344.5/394.7	1195	LABORATORY EQPT	640	640	640	640
346.5/396.7	1205	COMMUNICATION EQPT	14,770	14,770	14,770	14,770
340.5/394.7	1580	MAINFRAME	4,633	4,633	4,633	4,631
340.5/394.7	1585	MINI COMPUTER	98,616	98,616	98,616	97,509
340.5/394.7	1590	COMP SYSTEM COST	8,395	8,395	8,395	7,749
340.5/394.7	1595	MICRO SYSTEM COST	4,074	4,074	4,074	4,074
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(46,066)	(46,488)	(46,910)	(44,380)
108.1	1975	A/D - OFFICE FURN & EQPT	(22,858)	(23,096)	(23,333)	(21,908)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(33,621)	(33,875)	(34,129)	(32,605)
108.1	1990	A/D - LABORATORY EQPT	(514)	(517)	(521)	(499)
108.1	2000	A/D - COMMUNICATION EQPT	(14,770)	(14,770)	(14,770)	(14,735)
108.1	2320	A/D - MAINFRAME	(4,592)	(4,601)	(4,610)	(4,555)
108.1	2325	A/D - MINI COMPUTER	(71,003)	(73,223)	(75,442)	(62,127)
108.1	2330	COMP SYSTEM AMORTIZATION	(8,395)	(8,395)	(8,395)	(7,749)
108.1	2335	MICRO SYSTEM AMORTIZATION	(3,967)	(4,021)	(4,074)	(3,752)
			<u>\$219,348</u>	<u>\$216,149</u>	<u>\$212,950</u>	<u>\$231,057</u>





Computer Adjustment fro:

	Asset at 04/30/08	Asset at 05/31/08	Asset at 06/30/08	Asset at 07/31/08	Asset at 08/31/08	Asset at 09/30/08	Asset at 10/31/08	Asset at 11/30/08	Asset at 12/31/08
Mainframe (2002 and prior)	-	-	-	-	-	-	-	-	-
Mainframe (2003)	171,680	171,680	171,680	171,680	171,680	171,680	171,680	171,680	171,680
Mainframe (2004)	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640
Mainframe (2005)	-	-	-	-	-	-	-	-	-
Mainframe (2006)	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194
Mainframe (2007) (1)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)
Mainframe (2008)	-	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
	<u>187,705</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>

	A/D at 04/30/08	A/D at 05/31/08	A/D at 06/30/08	A/D at 07/31/08	A/D at 08/31/08	A/D at 09/30/08	A/D at 10/31/08	A/D at 11/30/08	A/D at 12/31/08
Mainframe (2002 and prior)	-	-	-	-	-	-	-	-	-
Mainframe (2003)	(165,957)	(168,818)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)
Mainframe (2004)	(10,457)	(10,685)	(10,912)	(11,139)	(11,367)	(11,594)	(11,821)	(12,049)	(12,276)
Mainframe (2005)	-	-	-	-	-	-	-	-	-
Mainframe (2006)	(98,338)	(102,808)	(107,278)	(111,747)	(116,217)	(120,687)	(125,157)	(129,627)	(134,097)
Mainframe (2007) (1)	97,463	101,893	106,324	110,754	115,184	119,614	124,044	128,474	132,904
Mainframe (2008)	-	-	-	(108)	(216)	(324)	(432)	(540)	(648)
	<u>(177,289)</u>	<u>(180,417)</u>	<u>(183,546)</u>	<u>(183,921)</u>	<u>(184,296)</u>	<u>(184,671)</u>	<u>(185,046)</u>	<u>(185,421)</u>	<u>(185,796)</u>

Mainframe (2002 and prior)  
Mainframe (2003)  
Mainframe (2004)  
Mainframe (2005)  
Mainframe (2006)  
Mainframe (2007) (1)  
Mainframe (2008)

SANLANDO UTILITIES CORPORATION

DOCKET NO. 090402-WS

AUDIT FINDING NO. 5 - ERRORS IN COMMON PLANT ALLOCATION AND DEPRECIATION RATES

	Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	-	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	-	-	124	5,139	8,999	13,771	17,719	24,489
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>295,040</u>	<u>749,162</u>	<u>749,286</u>	<u>754,301</u>	<u>758,162</u>	<u>762,933</u>	<u>766,882</u>	<u>773,651</u>

	A/D Balance per Commission at 12/31/05	A/D at 12/31/06	A/D at 01/31/07	A/D at 02/28/07	A/D at 03/31/07	A/D at 04/30/07	A/D at 05/31/07	A/D at 06/30/07
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(27,495)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(14,150)	(23,583)	(24,369)	(25,156)	(25,942)	(26,728)	(27,514)	(28,300)
Mini Computer (2005)	(10,741)	(32,222)	(34,012)	(35,802)	(37,592)	(39,382)	(41,172)	(42,962)
Mini Computer (2006)	-	(75,687)	(88,302)	(100,916)	(113,531)	(126,145)	(138,760)	(151,374)
Mini Computer (2007) (1)	-	-	-	-	-	-	-	-
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>(221,690)</u>	<u>(333,789)</u>	<u>(348,979)</u>	<u>(364,170)</u>	<u>(379,361)</u>	<u>(394,552)</u>	<u>(409,742)</u>	<u>(424,933)</u>

	Dep Exp at 01/31/08	Dep Exp at 02/28/08	Dep Exp at 03/31/08	Dep Exp at 04/30/08	Dep Exp at 05/31/08	Dep Exp at 06/30/08	Dep Exp at 07/31/08	Dep Exp at 08/31/08
Mini Computer (2002 and prior)	-	-	-	-	-	-	-	-
Mini Computer (2003)	-	-	-	-	-	-	-	-
Mini Computer (2004)	-	-	-	-	-	-	-	-
Mini Computer (2005)	1,790	1,790	1,790	1,790	1,790	1,790	-	-
Mini Computer (2006)	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615
Mini Computer (2007) (1)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>9,125</u>	<u>9,125</u>

SANLANDO UTILITIES CORPORATI  
DOCKET NO. 090402-WS  
AUDIT FINDING NO. 5 - ERRORS IN

	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07	Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	Asset at 01/31/08	Asset at 02/29/08	Asset at 03/31/08
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	24,780	(294,802)	(296,026)	(293,141)	(220,982)	(125,640)	(125,640)	(125,640)	(125,640)
Mini Computer (2008)	-	-	-	-	-	-	246	117	9,937
	<u>773,943</u>	<u>454,360</u>	<u>453,136</u>	<u>456,021</u>	<u>528,180</u>	<u>623,523</u>	<u>623,769</u>	<u>623,640</u>	<u>633,459</u>

	A/D at 07/31/07	A/D at 08/31/07	A/D at 09/30/07	A/D at 10/31/07	A/D at 11/30/07	A/D at 12/31/07	A/D at 01/31/08	A/D at 02/29/08	A/D at 03/31/08
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)
Mini Computer (2005)	(44,752)	(46,542)	(48,332)	(50,122)	(51,912)	(53,703)	(55,493)	(57,283)	(59,073)
Mini Computer (2006)	(163,989)	(176,603)	(189,218)	(201,832)	(214,447)	(227,061)	(239,676)	(252,290)	(264,905)
Mini Computer (2007) (1)	-	117,958	121,448	124,938	128,428	131,918	135,408	138,898	142,388
Mini Computer (2008)	-	-	-	-	-	-	-	-	-
	<u>(439,338)</u>	<u>(335,784)</u>	<u>(346,699)</u>	<u>(357,614)</u>	<u>(368,528)</u>	<u>(379,443)</u>	<u>(390,357)</u>	<u>(401,272)</u>	<u>(412,187)</u>

	Dep Exp at 09/30/08	Dep Exp at 10/31/08	Dep Exp at 11/30/08	Dep Exp at 12/31/08	Total TY Dep Exp
Mini Computer (2002 and prior)	-	-	-	-	-
Mini Computer (2003)	-	-	-	-	-
Mini Computer (2004)	-	-	-	-	-
Mini Computer (2005)	-	-	-	-	10,741
Mini Computer (2006)	12,615	12,615	12,615	12,615	151,374
Mini Computer (2007) (1)	(3,490)	(3,490)	(3,490)	(3,490)	(41,880)
Mini Computer (2008)	-	-	-	-	-
	<u>9,125</u>	<u>9,125</u>	<u>9,125</u>	<u>9,125</u>	<u>120,235</u>

SANLANDO UTILITIES CORPORATI  
DOCKET NO. 090402-WS  
AUDIT FINDING NO. 5 - ERRORS IN

w/p AF (5)

	Asset at 04/30/08	Asset at 05/31/08	Asset at 06/30/08	Asset at 07/31/08	Asset at 08/31/08	Asset at 09/30/08	Asset at 10/31/08	Asset at 11/30/08	Asset at 12/31/08
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)
Mini Computer (2008)	15,139	20,752	28,599	31,984	37,984	50,144	59,059	60,552	70,702
	<u>638,662</u>	<u>644,274</u>	<u>652,122</u>	<u>655,507</u>	<u>661,507</u>	<u>673,667</u>	<u>682,582</u>	<u>684,074</u>	<u>694,225</u>

	A/D at 04/30/08	A/D at 05/31/08	A/D at 06/30/08	A/D at 07/31/08	A/D at 08/31/08	A/D at 09/30/08	A/D at 10/31/08	A/D at 11/30/08	A/D at 12/31/08
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)
Mini Computer (2005)	(60,863)	(62,653)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)
Mini Computer (2006)	(277,519)	(290,134)	(302,748)	(315,363)	(327,977)	(340,592)	(353,206)	(365,821)	(378,436)
Mini Computer (2007) (1)	145,878	149,368	152,858	156,348	159,838	163,328	166,818	170,308	173,798
Mini Computer (2008)	-	-	-	-	-	-	-	-	-
	<u>(423,101)</u>	<u>(434,016)</u>	<u>(444,930)</u>	<u>(454,055)</u>	<u>(463,179)</u>	<u>(472,304)</u>	<u>(481,428)</u>	<u>(490,553)</u>	<u>(499,677)</u>

Mini Computer (2002 and prior)  
Mini Computer (2003)  
Mini Computer (2004)  
Mini Computer (2005)  
Mini Computer (2006)  
Mini Computer (2007) (1)  
Mini Computer (2008)





**SANLANDO UTILITIES CORPORA**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 5 - ERRORS**

	<u>Asset at</u> <u>08/31/07</u>	<u>Asset at</u> <u>09/30/07</u>	<u>Asset at</u> <u>10/31/07</u>	<u>Asset at</u> <u>11/30/07</u>	<u>Asset at</u> <u>12/31/07</u>	<u>Asset at</u> <u>01/31/08</u>	<u>Asset at</u> <u>02/29/08</u>	<u>Asset at</u> <u>03/31/08</u>	<u>Asset at</u> <u>04/30/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912
Software 8 yrs (2003)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722
Software 8 yrs (2007) (1)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)
Software 8 yrs (2008)	-	-	-	-	-	13,996,114	14,029,135	14,189,502	14,208,437
	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>14,016,266</u>	<u>14,049,287</u>	<u>14,209,654</u>	<u>14,228,589</u>

	<u>A/D at</u> <u>08/31/07</u>	<u>A/D at</u> <u>09/30/07</u>	<u>A/D at</u> <u>10/31/07</u>	<u>A/D at</u> <u>11/30/07</u>	<u>A/D at</u> <u>12/31/07</u>	<u>A/D at</u> <u>01/31/08</u>	<u>A/D at</u> <u>02/29/08</u>	<u>A/D at</u> <u>03/31/08</u>	<u>A/D at</u> <u>04/30/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	(3,818)	(3,880)	(3,942)	(4,003)	(4,065)	(4,126)	(4,188)	(4,249)	(4,311)
Software 8 yrs (2003)	(7,417)	(7,565)	(7,713)	(7,862)	(8,010)	(8,158)	(8,307)	(8,455)	(8,603)
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	(74,189)	(79,488)	(84,787)	(90,086)	(95,385)	(100,685)	(105,984)	(111,283)	(116,582)
Software 8 yrs (2007) (1)	74,189	79,488	84,787	90,086	95,385	100,685	105,984	111,283	116,582
Software 8 yrs (2008)	-	-	-	-	-	-	-	-	-
	<u>(11,235)</u>	<u>(11,445)</u>	<u>(11,655)</u>	<u>(11,865)</u>	<u>(12,075)</u>	<u>(12,285)</u>	<u>(12,495)</u>	<u>(12,704)</u>	<u>(12,914)</u>

	<u>Dep Exp at</u> <u>09/30/08</u>	<u>Dep Exp at</u> <u>10/31/08</u>	<u>Dep Exp at</u> <u>11/30/08</u>	<u>Dep Exp at</u> <u>12/31/08</u>	<u>Total TY Dep Exp</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-
Software 8 yrs (2002)	62	62	62	62	739
Software 8 yrs (2003)	148	148	148	148	1,780
Software 8 yrs (2004)	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-
Software 8 yrs (2006)	5,299	5,299	5,299	5,299	63,590
Software 8 yrs (2007) (1)	(5,299)	(5,299)	(5,299)	(5,299)	(63,590)
Software 8 yrs (2008)	-	-	-	-	-
	<u>210</u>	<u>210</u>	<u>210</u>	<u>210</u>	<u>2,519</u>

**SANLANDO UTILITIES CORPORA**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 5 - ERRORS**

w/p AF (5)

	<u>Asset at</u> <u>05/31/08</u>	<u>Asset at</u> <u>06/30/08</u>	<u>Asset at</u> <u>07/31/08</u>	<u>Asset at</u> <u>08/31/08</u>	<u>Asset at</u> <u>09/30/08</u>	<u>Asset at</u> <u>10/31/08</u>	<u>Asset at</u> <u>11/30/08</u>	<u>Asset at</u> <u>12/31/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912
Software 8 yrs (2003)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Software 8 yrs (2004)	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722
Software 8 yrs (2007) (1)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)
Software 8 yrs (2008)	14,211,455	21,347,108	21,356,306	21,361,378	21,378,680	21,419,766	21,637,275	21,525,403
	<u>14,231,607</u>	<u>21,367,260</u>	<u>21,376,458</u>	<u>21,381,530</u>	<u>21,398,832</u>	<u>21,439,918</u>	<u>21,657,428</u>	<u>21,545,555</u>

	<u>A/D at</u> <u>05/31/08</u>	<u>A/D at</u> <u>06/30/08</u>	<u>A/D at</u> <u>07/31/08</u>	<u>A/D at</u> <u>08/31/08</u>	<u>A/D at</u> <u>09/30/08</u>	<u>A/D at</u> <u>10/31/08</u>	<u>A/D at</u> <u>11/30/08</u>	<u>A/D at</u> <u>12/31/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	(4,373)	(4,434)	(4,496)	(4,557)	(4,619)	(4,681)	(4,742)	(4,804)
Software 8 yrs (2003)	(8,752)	(8,900)	(9,048)	(9,197)	(9,345)	(9,493)	(9,642)	(9,790)
Software 8 yrs (2004)	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	(121,881)	(127,181)	(132,480)	(137,779)	(143,078)	(148,377)	(153,676)	(158,976)
Software 8 yrs (2007) (1)	121,881	127,181	132,480	137,779	143,078	148,377	153,676	158,976
Software 8 yrs (2008)	-	-	-	-	-	-	-	-
	<u>(13,124)</u>	<u>(13,334)</u>	<u>(13,544)</u>	<u>(13,754)</u>	<u>(13,964)</u>	<u>(14,174)</u>	<u>(14,384)</u>	<u>(14,594)</u>

Software 8 yrs (1997 and prior)  
Software 8 yrs (1998)  
Software 8 yrs (1999)  
Software 8 yrs (2000)  
Software 8 yrs (2001)  
Software 8 yrs (2002)  
Software 8 yrs (2003)  
Software 8 yrs (2004)  
Software 8 yrs (2005)  
Software 8 yrs (2006)  
Software 8 yrs (2007) (1)  
Software 8 yrs (2008)

SANLANDO UTILITIES CORPORATION  
DOCKET NO. 090402-WS  
AUDIT FINDING NO. 5 - ERRORS IN COMMON PLANT ALLOCATION AND DEPRECIATION RATES

	Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07
Software (2002 and prior)	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117
Software (2003)	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312
Software (2004)	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877
Software (2005)	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318
Software (2006)	-	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090
Software (2007)	-	-	-	7,424	185,764	186,770	187,670	188,388	188,388	188,388	190,066
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>62,625</u>	<u>81,714</u>	<u>81,714</u>	<u>89,138</u>	<u>267,478</u>	<u>268,484</u>	<u>269,384</u>	<u>270,102</u>	<u>270,102</u>	<u>270,102</u>	<u>271,780</u>
	A/D Balance per Commission at 12/31/05	A/D at 12/31/06	A/D at 01/31/07	A/D at 02/28/07	A/D at 03/31/07	A/D at 04/30/07	A/D at 05/31/07	A/D at 06/30/07	A/D at 07/31/07	A/D at 08/31/07	A/D at 09/30/07
Software (2002 and prior)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)
Software (2003)	(6,927)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)
Software (2004)	(2,938)	(4,897)	(5,061)	(5,224)	(5,387)	(5,550)	(5,714)	(5,877)	(5,877)	(5,877)	(5,877)
Software (2005)	(5,220)	(15,659)	(16,529)	(17,399)	(18,269)	(19,139)	(20,009)	(20,879)	(21,749)	(22,619)	(23,489)
Software (2006)	-	(3,182)	(3,712)	(4,242)	(4,772)	(5,303)	(5,833)	(6,363)	(6,893)	(7,424)	(7,954)
Software (2007)	-	-	-	-	-	-	-	-	-	-	-
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>(32,202)</u>	<u>(49,168)</u>	<u>(50,731)</u>	<u>(52,294)</u>	<u>(53,858)</u>	<u>(55,421)</u>	<u>(56,985)</u>	<u>(58,548)</u>	<u>(59,949)</u>	<u>(61,349)</u>	<u>(62,749)</u>
	Dep Exp at 01/31/08	Dep Exp at 02/28/08	Dep Exp at 03/31/08	Dep Exp at 04/30/08	Dep Exp at 05/31/08	Dep Exp at 06/30/08	Dep Exp at 07/31/08	Dep Exp at 08/31/08	Dep Exp at 09/30/08	Dep Exp at 10/31/08	Dep Exp at 11/30/08
Software (2002 and prior)	-	-	-	-	-	-	-	-	-	-	-
Software (2003)	-	-	-	-	-	-	-	-	-	-	-
Software (2004)	-	-	-	-	-	-	-	-	-	-	-
Software (2005)	870	870	870	870	870	870	870	870	870	870	870
Software (2006)	530	530	530	530	530	530	530	530	530	530	530
Software (2007)	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>

(1) Includes reclass entry (credit) that was entered in 2006 and reclassified to Project Phoenix in 2007.

Note: Does not include adjustment to account 1590 made in AF 6.

w/p AF (5)

Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	Asset at 01/31/08	Asset at 02/29/08	Asset at 03/31/08	Asset at 04/30/08	Asset at 05/31/08	Asset at 06/30/08	Asset at 07/31/08	Asset at 08/31/08	Asset at 09/30/08	Asset at 10/31/08	Asset at 11/30/08	Asset at 12/31/08
17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117
8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312
5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877
31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318
19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090
190,066	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625
-	-	-	16,412	16,412	16,412	60,604	60,604	60,604	60,604	60,604	60,604	60,604	60,604	60,604
271,780	400,339	400,339	416,751	416,751	416,751	460,943	460,943	460,943	460,943	460,943	460,943	460,943	460,943	460,943

A/D at 10/31/07	A/D at 11/30/07	A/D at 12/31/07	A/D at 01/31/08	A/D at 02/29/08	A/D at 03/31/08	A/D at 04/30/08	A/D at 05/31/08	A/D at 06/30/08	A/D at 07/31/08	A/D at 08/31/08	A/D at 09/30/08	A/D at 10/31/08	A/D at 11/30/08	A/D at 12/31/08
(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)
(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)
(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)
(24,359)	(25,229)	(26,099)	(26,969)	(27,839)	(28,709)	(29,579)	(30,449)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)
(8,484)	(9,015)	(9,545)	(10,075)	(10,605)	(11,136)	(11,666)	(12,196)	(12,726)	(13,257)	(13,787)	(14,317)	(14,847)	(15,378)	(15,908)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(64,149)	(65,549)	(66,950)	(68,350)	(69,750)	(71,150)	(72,551)	(73,951)	(75,351)	(76,751)	(78,151)	(79,551)	(80,951)	(82,351)	(83,751)

Dep Exp at 12/31/08	Total TY Dep Exp
-	-
-	-
-	-
870	10,439
530	6,363
8,851	106,208
-	-
10,251	123,011





Computer Adjustment fro

	Asset at <u>04/30/08</u>	Asset at <u>05/31/08</u>	Asset at <u>06/30/08</u>	Asset at <u>07/31/08</u>	Asset at <u>08/31/08</u>	Asset at <u>09/30/08</u>	Asset at <u>10/31/08</u>	Asset at <u>11/30/08</u>	Asset at <u>12/31/08</u>
Mainframe (2002 and prior)	-	-	-	-	-	-	-	-	-
Mainframe (2003)	171,680	171,680	171,680	171,680	171,680	171,680	171,680	171,680	171,680
Mainframe (2004)	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640
Mainframe (2005)	-	-	-	-	-	-	-	-	-
Mainframe (2006)	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194
Mainframe (2007) (1)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)
Mainframe (2008)	-	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476
	<u>187,705</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>	<u>194,181</u>

	A/D at <u>04/30/08</u>	A/D at <u>05/31/08</u>	A/D at <u>06/30/08</u>	A/D at <u>07/31/08</u>	A/D at <u>08/31/08</u>	A/D at <u>09/30/08</u>	A/D at <u>10/31/08</u>	A/D at <u>11/30/08</u>	A/D at <u>12/31/08</u>
Mainframe (2002 and prior)	-	-	-	-	-	-	-	-	-
Mainframe (2003)	(165,957)	(168,818)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)	(171,680)
Mainframe (2004)	(10,457)	(10,685)	(10,912)	(11,139)	(11,367)	(11,594)	(11,821)	(12,049)	(12,276)
Mainframe (2005)	-	-	-	-	-	-	-	-	-
Mainframe (2006)	(98,338)	(102,808)	(107,278)	(111,747)	(116,217)	(120,687)	(125,157)	(129,627)	(134,097)
Mainframe (2007) (1)	97,463	101,893	106,324	110,754	115,184	119,614	124,044	128,474	132,904
Mainframe (2008)	-	-	-	(108)	(216)	(324)	(432)	(540)	(648)
	<u>(177,289)</u>	<u>(180,417)</u>	<u>(183,546)</u>	<u>(183,921)</u>	<u>(184,296)</u>	<u>(184,671)</u>	<u>(185,046)</u>	<u>(185,421)</u>	<u>(185,796)</u>

Mainframe (2002 and prior)  
Mainframe (2003)  
Mainframe (2004)  
Mainframe (2005)  
Mainframe (2006)  
Mainframe (2007) (1)  
Mainframe (2008)



**SANLANDO UTILITIES CORPORATION**

**DOCKET NO. 090402-WS**

**AUDIT FINDING NO. 5 - ERRORS IN COMMON PLANT ALLOCATION AND DEPRECIATION RATES**

	Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	-	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	-	-	124	5,139	8,999	13,771	17,719	24,489
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>295,040</u>	<u>749,162</u>	<u>749,286</u>	<u>754,301</u>	<u>758,162</u>	<u>762,933</u>	<u>766,882</u>	<u>773,651</u>

	A/D Balance per Commission at 12/31/05	A/D at 12/31/06	A/D at 01/31/07	A/D at 02/28/07	A/D at 03/31/07	A/D at 04/30/07	A/D at 05/31/07	A/D at 06/30/07
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(27,495)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(14,150)	(23,583)	(24,369)	(25,156)	(25,942)	(26,728)	(27,514)	(28,300)
Mini Computer (2005)	(10,741)	(32,222)	(34,012)	(35,802)	(37,592)	(39,382)	(41,172)	(42,962)
Mini Computer (2006)	-	(75,687)	(88,302)	(100,916)	(113,531)	(126,145)	(138,760)	(151,374)
Mini Computer (2007) (1)	-	-	-	-	-	-	-	-
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>(221,690)</u>	<u>(333,789)</u>	<u>(348,979)</u>	<u>(364,170)</u>	<u>(379,361)</u>	<u>(394,552)</u>	<u>(409,742)</u>	<u>(424,933)</u>

	Dep Exp at 01/31/08	Dep Exp at 02/28/08	Dep Exp at 03/31/08	Dep Exp at 04/30/08	Dep Exp at 05/31/08	Dep Exp at 06/30/08	Dep Exp at 07/31/08	Dep Exp at 08/31/08
Mini Computer (2002 and prior)	-	-	-	-	-	-	-	-
Mini Computer (2003)	-	-	-	-	-	-	-	-
Mini Computer (2004)	-	-	-	-	-	-	-	-
Mini Computer (2005)	1,790	1,790	1,790	1,790	1,790	1,790	-	-
Mini Computer (2006)	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615
Mini Computer (2007) (1)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)
Mini Computer (2008)	-	-	-	-	-	-	-	-
	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>10,915</u>	<u>9,125</u>	<u>9,125</u>

**SANLANDO UTILITIES CORPORATI**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 5 - ERRORS IN**

	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07	Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	Asset at 01/31/08	Asset at 02/29/08	Asset at 03/31/08
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	24,780	(294,802)	(296,026)	(293,141)	(220,982)	(125,640)	(125,640)	(125,640)	(125,640)
Mini Computer (2008)	-	-	-	-	-	-	246	117	9,937
	<u>773,943</u>	<u>454,360</u>	<u>453,136</u>	<u>456,021</u>	<u>528,180</u>	<u>623,523</u>	<u>623,769</u>	<u>623,640</u>	<u>633,459</u>

	A/D at 07/31/07	A/D at 08/31/07	A/D at 09/30/07	A/D at 10/31/07	A/D at 11/30/07	A/D at 12/31/07	A/D at 01/31/08	A/D at 02/29/08	A/D at 03/31/08
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)
Mini Computer (2005)	(44,752)	(46,542)	(48,332)	(50,122)	(51,912)	(53,703)	(55,493)	(57,283)	(59,073)
Mini Computer (2006)	(163,989)	(176,603)	(189,218)	(201,832)	(214,447)	(227,061)	(239,676)	(252,290)	(264,905)
Mini Computer (2007) (1)	-	117,958	121,448	124,938	128,428	131,918	135,408	138,898	142,388
Mini Computer (2008)	-	-	-	-	-	-	-	-	-
	<u>(439,338)</u>	<u>(335,784)</u>	<u>(346,699)</u>	<u>(357,614)</u>	<u>(368,528)</u>	<u>(379,443)</u>	<u>(390,357)</u>	<u>(401,272)</u>	<u>(412,187)</u>

	Dep Exp at 09/30/08	Dep Exp at 10/31/08	Dep Exp at 11/30/08	Dep Exp at 12/31/08	Total TY Dep Exp
Mini Computer (2002 and prior)	-	-	-	-	-
Mini Computer (2003)	-	-	-	-	-
Mini Computer (2004)	-	-	-	-	-
Mini Computer (2005)	-	-	-	-	10,741
Mini Computer (2006)	12,615	12,615	12,615	12,615	151,374
Mini Computer (2007) (1)	(3,490)	(3,490)	(3,490)	(3,490)	(41,880)
Mini Computer (2008)	-	-	-	-	-
	<u>9,125</u>	<u>9,125</u>	<u>9,125</u>	<u>9,125</u>	<u>120,235</u>

SANLANDO UTILITIES CORPORATI  
DOCKET NO. 090402-WS  
AUDIT FINDING NO. 5 - ERRORS IN

w/p AF (5)

	Asset at 04/30/08	Asset at 05/31/08	Asset at 06/30/08	Asset at 07/31/08	Asset at 08/31/08	Asset at 09/30/08	Asset at 10/31/08	Asset at 11/30/08	Asset at 12/31/08
Mini Computer (2002 and prior)	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304	169,304
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443
Mini Computer (2006)	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123
Mini Computer (2007) (1)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)	(125,640)
Mini Computer (2008)	15,139	20,752	28,599	31,984	37,984	50,144	59,059	60,552	70,702
	<u>638,662</u>	<u>644,274</u>	<u>652,122</u>	<u>655,507</u>	<u>661,507</u>	<u>673,667</u>	<u>682,582</u>	<u>684,074</u>	<u>694,225</u>

	A/D at 04/30/08	A/D at 05/31/08	A/D at 06/30/08	A/D at 07/31/08	A/D at 08/31/08	A/D at 09/30/08	A/D at 10/31/08	A/D at 11/30/08	A/D at 12/31/08
Mini Computer (2002 and prior)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)	(169,304)
Mini Computer (2003)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)
Mini Computer (2004)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)	(28,300)
Mini Computer (2005)	(60,863)	(62,653)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)	(64,443)
Mini Computer (2006)	(277,519)	(290,134)	(302,748)	(315,363)	(327,977)	(340,592)	(353,206)	(365,821)	(378,436)
Mini Computer (2007) (1)	145,878	149,368	152,858	156,348	159,838	163,328	166,818	170,308	173,798
Mini Computer (2008)	-	-	-	-	-	-	-	-	-
	<u>(423,101)</u>	<u>(434,016)</u>	<u>(444,930)</u>	<u>(454,055)</u>	<u>(463,179)</u>	<u>(472,304)</u>	<u>(481,428)</u>	<u>(490,553)</u>	<u>(499,677)</u>

Mini Computer (2002 and prior)  
Mini Computer (2003)  
Mini Computer (2004)  
Mini Computer (2005)  
Mini Computer (2006)  
Mini Computer (2007) (1)  
Mini Computer (2008)



**SANLANDO UTILITIES CORPORA**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 5 - ERRORS**

	<u>Asset at</u> <u>08/31/07</u>	<u>Asset at</u> <u>09/30/07</u>	<u>Asset at</u> <u>10/31/07</u>	<u>Asset at</u> <u>11/30/07</u>	<u>Asset at</u> <u>12/31/07</u>	<u>Asset at</u> <u>01/31/08</u>	<u>Asset at</u> <u>02/29/08</u>	<u>Asset at</u> <u>03/31/08</u>	<u>Asset at</u> <u>04/30/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912
Software 8 yrs (2003)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722
Software 8 yrs (2007) (1)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)
Software 8 yrs (2008)	-	-	-	-	-	13,996,114	14,029,135	14,189,502	14,208,437
	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>20,152</u>	<u>14,016,266</u>	<u>14,049,287</u>	<u>14,209,654</u>	<u>14,228,589</u>

	<u>A/D at</u> <u>08/31/07</u>	<u>A/D at</u> <u>09/30/07</u>	<u>A/D at</u> <u>10/31/07</u>	<u>A/D at</u> <u>11/30/07</u>	<u>A/D at</u> <u>12/31/07</u>	<u>A/D at</u> <u>01/31/08</u>	<u>A/D at</u> <u>02/29/08</u>	<u>A/D at</u> <u>03/31/08</u>	<u>A/D at</u> <u>04/30/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	(3,818)	(3,880)	(3,942)	(4,003)	(4,065)	(4,126)	(4,188)	(4,249)	(4,311)
Software 8 yrs (2003)	(7,417)	(7,565)	(7,713)	(7,862)	(8,010)	(8,158)	(8,307)	(8,455)	(8,603)
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	(74,189)	(79,488)	(84,787)	(90,086)	(95,385)	(100,685)	(105,984)	(111,283)	(116,582)
Software 8 yrs (2007) (1)	74,189	79,488	84,787	90,086	95,385	100,685	105,984	111,283	116,582
Software 8 yrs (2008)	-	-	-	-	-	-	-	-	-
	<u>(11,235)</u>	<u>(11,445)</u>	<u>(11,655)</u>	<u>(11,865)</u>	<u>(12,075)</u>	<u>(12,285)</u>	<u>(12,495)</u>	<u>(12,704)</u>	<u>(12,914)</u>

	<u>Dep Exp at</u> <u>09/30/08</u>	<u>Dep Exp at</u> <u>10/31/08</u>	<u>Dep Exp at</u> <u>11/30/08</u>	<u>Dep Exp at</u> <u>12/31/08</u>	<u>Total TY Dep Exp</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-
Software 8 yrs (2002)	62	62	62	62	739
Software 8 yrs (2003)	148	148	148	148	1,780
Software 8 yrs (2004)	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-
Software 8 yrs (2006)	5,299	5,299	5,299	5,299	63,590
Software 8 yrs (2007) (1)	(5,299)	(5,299)	(5,299)	(5,299)	(63,590)
Software 8 yrs (2008)	-	-	-	-	-
	<u>210</u>	<u>210</u>	<u>210</u>	<u>210</u>	<u>2,519</u>

**SANLANDO UTILITIES CORPORA**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 5 - ERRORS**

w/p AF (5)

	<u>Asset at</u> <u>05/31/08</u>	<u>Asset at</u> <u>06/30/08</u>	<u>Asset at</u> <u>07/31/08</u>	<u>Asset at</u> <u>08/31/08</u>	<u>Asset at</u> <u>09/30/08</u>	<u>Asset at</u> <u>10/31/08</u>	<u>Asset at</u> <u>11/30/08</u>	<u>Asset at</u> <u>12/31/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912
Software 8 yrs (2003)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Software 8 yrs (2004)	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722
Software 8 yrs (2007) (1)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)	(508,722)
Software 8 yrs (2008)	14,211,455	21,347,108	21,356,306	21,361,378	21,378,680	21,419,766	21,637,275	21,525,403
	<u>14,231,607</u>	<u>21,367,260</u>	<u>21,376,458</u>	<u>21,381,530</u>	<u>21,398,832</u>	<u>21,439,918</u>	<u>21,657,428</u>	<u>21,545,555</u>

	<u>A/D at</u> <u>05/31/08</u>	<u>A/D at</u> <u>06/30/08</u>	<u>A/D at</u> <u>07/31/08</u>	<u>A/D at</u> <u>08/31/08</u>	<u>A/D at</u> <u>09/30/08</u>	<u>A/D at</u> <u>10/31/08</u>	<u>A/D at</u> <u>11/30/08</u>	<u>A/D at</u> <u>12/31/08</u>
Software 8 yrs (1997 and prior)	-	-	-	-	-	-	-	-
Software 8 yrs (1998)	-	-	-	-	-	-	-	-
Software 8 yrs (1999)	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	(4,373)	(4,434)	(4,496)	(4,557)	(4,619)	(4,681)	(4,742)	(4,804)
Software 8 yrs (2003)	(8,752)	(8,900)	(9,048)	(9,197)	(9,345)	(9,493)	(9,642)	(9,790)
Software 8 yrs (2004)	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	(121,881)	(127,181)	(132,480)	(137,779)	(143,078)	(148,377)	(153,676)	(158,976)
Software 8 yrs (2007) (1)	121,881	127,181	132,480	137,779	143,078	148,377	153,676	158,976
Software 8 yrs (2008)	-	-	-	-	-	-	-	-
	<u>(13,124)</u>	<u>(13,334)</u>	<u>(13,544)</u>	<u>(13,754)</u>	<u>(13,964)</u>	<u>(14,174)</u>	<u>(14,384)</u>	<u>(14,594)</u>

Software 8 yrs (1997 and prior)  
Software 8 yrs (1998)  
Software 8 yrs (1999)  
Software 8 yrs (2000)  
Software 8 yrs (2001)  
Software 8 yrs (2002)  
Software 8 yrs (2003)  
Software 8 yrs (2004)  
Software 8 yrs (2005)  
Software 8 yrs (2006)  
Software 8 yrs (2007) (1)  
Software 8 yrs (2008)

SANLANDO UTILITIES CORPORATION

DOCKET NO. 090402-WS

AUDIT FINDING NO. 5 - ERRORS IN COMMON PLANT ALLOCATION AND DEPRECIATION RATES

	Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07
Software (2002 and prior)	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117
Software (2003)	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312
Software (2004)	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877
Software (2005)	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318
Software (2006)	-	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090
Software (2007)	-	-	-	7,424	185,764	186,770	187,670	188,388	188,388	188,388	190,066
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>62,625</u>	<u>81,714</u>	<u>81,714</u>	<u>89,138</u>	<u>267,478</u>	<u>268,484</u>	<u>269,384</u>	<u>270,102</u>	<u>270,102</u>	<u>270,102</u>	<u>271,780</u>

	A/D Balance per Commission at 12/31/05	A/D at 12/31/06	A/D at 01/31/07	A/D at 02/28/07	A/D at 03/31/07	A/D at 04/30/07	A/D at 05/31/07	A/D at 06/30/07	A/D at 07/31/07	A/D at 08/31/07	A/D at 09/30/07
Software (2002 and prior)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)
Software (2003)	(6,927)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)
Software (2004)	(2,938)	(4,897)	(5,061)	(5,224)	(5,387)	(5,550)	(5,714)	(5,877)	(5,877)	(5,877)	(5,877)
Software (2005)	(5,220)	(15,659)	(16,529)	(17,399)	(18,269)	(19,139)	(20,009)	(20,879)	(21,749)	(22,619)	(23,489)
Software (2006)	-	(3,182)	(3,712)	(4,242)	(4,772)	(5,303)	(5,833)	(6,363)	(6,893)	(7,424)	(7,954)
Software (2007)	-	-	-	-	-	-	-	-	-	-	-
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>(32,202)</u>	<u>(49,168)</u>	<u>(50,731)</u>	<u>(52,294)</u>	<u>(53,858)</u>	<u>(55,421)</u>	<u>(56,985)</u>	<u>(58,548)</u>	<u>(59,949)</u>	<u>(61,349)</u>	<u>(62,749)</u>

	Dep Exp at 01/31/08	Dep Exp at 02/28/08	Dep Exp at 03/31/08	Dep Exp at 04/30/08	Dep Exp at 05/31/08	Dep Exp at 06/30/08	Dep Exp at 07/31/08	Dep Exp at 08/31/08	Dep Exp at 09/30/08	Dep Exp at 10/31/08	Dep Exp at 11/30/08
Software (2002 and prior)	-	-	-	-	-	-	-	-	-	-	-
Software (2003)	-	-	-	-	-	-	-	-	-	-	-
Software (2004)	-	-	-	-	-	-	-	-	-	-	-
Software (2005)	870	870	870	870	870	870	870	870	870	870	870
Software (2006)	530	530	530	530	530	530	530	530	530	530	530
Software (2007)	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851
Software (2008)	-	-	-	-	-	-	-	-	-	-	-
	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>

(1) Includes reclass entry (credit) that was entered in 2006 and reclassified to Project Phoenix in 2007.

Note: Does not include adjustment to account 1590 made in AF 6.

w/p AF (5)

Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	Asset at 01/31/08	Asset at 02/29/08	Asset at 03/31/08	Asset at 04/30/08	Asset at 05/31/08	Asset at 06/30/08	Asset at 07/31/08	Asset at 08/31/08	Asset at 09/30/08	Asset at 10/31/08	Asset at 11/30/08	Asset at 12/31/08
17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117	17,117
8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312
5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877
31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318
19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090
190,066	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625	318,625
-	-	-	16,412	16,412	16,412	16,412	16,412	16,412	16,412	16,412	16,412	16,412	16,412	16,412
271,780	400,339	400,339	416,751	416,751	416,751	460,943	460,943	460,943	460,943	460,943	460,943	460,943	460,943	460,943

A/D at 10/31/07	A/D at 11/30/07	A/D at 12/31/07	A/D at 01/31/08	A/D at 02/29/08	A/D at 03/31/08	A/D at 04/30/08	A/D at 05/31/08	A/D at 06/30/08	A/D at 07/31/08	A/D at 08/31/08	A/D at 09/30/08	A/D at 10/31/08	A/D at 11/30/08	A/D at 12/31/08
(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)	(17,117)
(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)
(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)	(5,877)
(24,359)	(25,229)	(26,099)	(26,969)	(27,839)	(28,709)	(29,579)	(30,449)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)	(31,318)
(8,484)	(9,015)	(9,545)	(10,075)	(10,605)	(11,136)	(11,666)	(12,196)	(12,726)	(13,257)	(13,787)	(14,317)	(14,847)	(15,378)	(15,908)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(64,149)	(65,549)	(66,950)	(68,350)	(69,750)	(71,150)	(72,551)	(73,951)	(75,351)	(76,751)	(78,151)	(79,551)	(80,951)	(82,351)	(83,751)

Dep Exp at 12/31/08	Total TY Dep Exp
-	-
-	-
-	-
870	10,439
530	6,363
8,851	106,208
-	-
10,251	123,011