



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

April 14, 2014

VIA EFILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in Polk County by Cypress Lakes Utilities, Inc.
Our File No.: 30057.212

Dear Ms. Stauffer:

The following are Cypress Lakes Utilities, Inc.'s ("Company" or "Cypress Lakes") responses to the Staff's Sixth Data Request dated March 28, 2014:

1. Please provide an update of actual and estimated rate case expense along with any necessary supporting documentation (i.e. invoices or receipts). In addition, please provide a detailed explanation and calculations to justify estimated expense to completion.

RESPONSE: Please see the attached update of actual and estimated rate case expense schedule and supporting documentation.

2. In response to staff's first data request asking for justification of the pro forma plant improvement, the attachment "Item 10 Steel Tank Refurb" provided the justification for this improvement as well as alternatives considered. This document states that "internal staffing and equipment is not available to perform in house repairs." However, in an email to staff dated March 25, 2014, supplying additional invoices for this project, a summation of the current project costs is "exclusive of capitalized time." Please provide clarification regarding capitalized costs, if any, along with supporting documentation of these costs.

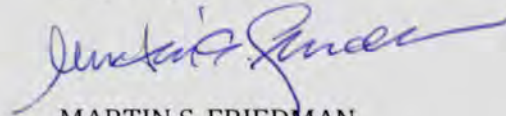
RESPONSE: The cap time posted to this project by Utility's employees reflects the time spent managing the project's contractors and vendors, which is an activity that historically qualifies for cap time. In addition, the scope of work involved in this project is much more than making repairs to the treatment facilities. Please see the attached schedule of cap time booked to date to this project.

3. In response to staff's fourth data request, Item 11, the Utility stated a \$23,660 invoice from TBE Group had been incorrectly booked to one of UI's subsidiaries. Please identify the subsidiary and provide the dates the invoice was booked and subsequently reversed in the subsidiary's records.

RESPONSE: Please see the attached schedule for the general ledger detail of the \$23,660 invoice from TBE Group that was incorrectly booked to Tierra Verde's account 1450 instead of Cypress Lakes.

If you or the Staff have any questions, please feel free to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/der

cc: Jason Barrett (via e-mail)
Patrick Flynn (via e-mail)
Frank Seidman (via e-mail)
Daniel Lee (via e-mail)

SIXTH DATA REQUEST #1

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 services for the applicant, the individuals for each firm working in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support labeled (b)(3).

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Actual Hours	(5) Total Actual of Charges by Firm	(6) Estimated Remaining Hours	(7) Total Estimated of Charges Remaining	(8) Total Estimated And Actual Charges by Firm	(9) Type of Service Rendered
1	FREIDMAN, FREIDMAN & LONG, P / J Martin Friedman		150.00	74	22,500	20	7,000	32,830	Legal Fees
2	FREIDMAN, FREIDMAN & LONG, P / J n/a		n/a		2,888			2,888	Various Expenses (travel) photocopiers, phone calls associated with legal fees
3	MARK Consultants	Frank Scudman	150.00	143	21,450			21,450	URI/Analysis. Assur w/ MPRs, data requests, audit incitations
4	Public Service Commission	in-house Staff	n/a	n/a	52,662	120	4,000	4,000	Filing Fee
5	Water Service Corp		n/a	229.5	2,525	n/a	2,525	5,702	Assur w/MPRs, data requests, audit incitation
6	Water Service Corp		n/a	n/a	2,525	n/a	2,525	3,200	Customer notices, postage
7	Water Service Corp		n/a	n/a		n/a			Travel, Hotel/Accommodations, Rental Car, Airfare
8	Water Service Corp		n/a	n/a		n/a			Temp Services
9	Water Service Corp		n/a	n/a	45	n/a	12,000	12,045	Fed Ex & other misc
10									
11	Estimate Through				<u>\$ 105,400</u>			<u>\$ 139,165</u>	
12	Estimate Through								
13	(X) PMA								
14	(X) PMA								
15	(1) Commission Hearing								
16	Amortization Period & Years								
17	Explanation if different from Section 367.02(1)(c), Florida								
18									
19									
20	Amortization of Rate Case Expense								
21	Water	(A)		(B)	(C)				
22	Wastewater								
23	Total								
24	Price Unamortized Rate Case Expense		54,923	50,477	105,400				
25	Current rate case expense		72,518	66,647	139,165				
26	Total Projected Rate Case Expense		\$ 127,441	\$ 117,124	\$ 244,565				
27	Annual Amortization		\$ 18,130	\$ 16,662	\$ 34,792				
28	Method of allocation between Cypress Lakes systems (based on ERC count 12/31/12):								
29	Total Customers - Cypress Lakes		1,263.60	1,161.30	2,424.90				
30	Percentage of Average Customers		52%	48%	100.00%				
31	Resulting %		52.11%	47.89%	100.00%				
32	Beginning Rate Case Expense				\$				
33	End - Rate Case Expense				\$ 139,165				
34	Average Rate Case to be Included in Working Capital				\$ 65,583				

Cypress Lakes Utilities, Inc.
Docket No. 130212-WS
Friedman, Friedman & Long, P.A.

Actual Fees and Costs through April 8, 2014 (Invoices & Report Attached)
\$32,122.99 (Includes \$4,000 filing fee)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
2.0 hrs	Respond to formal and informal data requests from Staff and OPC and any other discovery requests.
2.0 hrs	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
12.0 hrs	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
20.0 hrs @ \$350/hr	TOTAL ESTIMATED FEES: \$7,000.00

Estimate of costs to complete:

\$ 515.00 Attend Agenda Conference, travel/meals/hotel
\$ 50.00 Estimated photocopier costs
\$ 30.00 Estimated courier costs
\$ 595.00 **TOTAL ESTIMATED AND UNBILLED COSTS**

TOTAL ACTUAL AND ESTIMATED LEGAL FEES AND COSTS: \$39,717.99

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

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

SEPTEMBER 11, 2013
INVOICE # 51080
FILE # 30057-00212
PAGE 1

MATTER: CYPRESS LAKES (2012 TY RATE CASE)

8/02/13 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MS. MARKWELL, MR. DURHAM AND MR. FLYNN TO DISCUSS UPCOMING RATE CASE; RESEARCH AND DRAFT TEST YEAR REQUEST LETTER AND LETTER TO CLIENT CONCERNING SAME	1.10	385.00
8/05/13 MSF	REVIEW COMMENTS ON TEST YEAR LETTER AND REVISE ACCORDINGLY; CORRESPONDENCE WITH MR. SEIDMAN AND MS. MARKWELL REGARDING PREPARATION OF MFRS;	.40	140.00
8/26/13 MSF	REVIEW TEST YEAR APPROVAL LETTER AND LETTER TO MS. MARKWELL AND OTHERS CONCERNING SAME; FOLLOW-UP CORRESPONDENCE	.30	105.00
	TOTAL HOURS	1.80	

PROFESSIONAL FRES \$ 630.00

MARTIN S FRIEDMAN 1.80 630.00

FEDERAL EXPRESS 25.61
PHOTOCOPIES .50

TOTAL COSTS ADVANCED \$ 26.11

TOTAL STATEMENT \$ 656.11

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2546 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

F F : # 59-2783536

(850) 677-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

OCTOBER 9, 2013
INVOICE # 51251
FILE # 30057-00212
PAGE 1

MATTER: CYPRESS LAKES (2012 TY RATE CASE)

9/12/13 MSF	DRAFT AFFIDAVIT FOR LISA SPARROW AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; BEGIN DRAFT OF TARIFFS;	.50	175.00
9/13/13 MSF	RESEARCH AND DRAFT APPLICATION; REVIEW SYSTEM MAPS ;	1.70	595.00
9/17/13 MSF	REVIEW CORRESPONDENCE FROM MR. SEIDMAN AND MS. DISPASQUALE; REVISE MAPS AND APPLICATION; REVIEW BILLING ANALYSIS;	.90	315.00
9/18/13 MSF	REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN;	.30	105.00
9/19/13 MSF	CORRESPONDENCE WITH MR. SEIDMAN AND REVISE APPLICATION AND TARIFFS ACCORDINGLY;	.40	140.00
9/20/13 MSF	CORRESPONDENCE WITH MR. LUBERTOZZI AND MS. MARKWELL REGARDING DOCUMENTATION FOR FILING;	.20	70.00
9/23/13 MSF	REVIEW AND COMMENT UPON MFRS; FOLLOW-UP CORRESPONDENCE WITH MR. SEIDMAN	.80	280.00
9/24/13 MSF	REVIEW ENGINEERING INFORMATION AND TELEPHONE CONFERENCE AND CORRESPONDENCE WITH MY. FLYNN CONCERNING SAME;	1.90	665.00
9/25/13 MSF	DRAFT REVISED TARIFF SHEETS; LETTER TO MS. MARKWELL; DRAFT LETTER TO PSC CLERK WITH APPLICATION; FINALIZE APPLICATION; CORRESPONDENCE WITH MS. MARKWELL;	.90	315.00
9/26/13 MSF	CONTINUE GENERAL FILING PREPARATION	1.20	420.00
9/27/13 MSF	FINALIZE DOCUMENTS FOR FILING APPLICATION;	1.10	385.00
	TOTAL HOURS	9.90	
	PROFESSIONAL FEES		\$ 3,465.00

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 51251

PAGE 2

MARTIN S FRIEDMAN	9.90	3,465.00
-------------------	------	----------

PHOTOCOPIES		5.75
FILING FEE		4,000.00
SUPPLIES		312.13

TOTAL COSTS ADVANCED		\$ 4,317.88
----------------------	--	-------------

TOTAL STATEMENT		----- \$ 7,782.88 -----
-----------------	--	-------------------------------

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

F.E. # 59-2783536

(850) 677-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

NOVEMBER 12, 2013
INVOICE # 51544
FILE # 30057-00212
PAGE 1

MATTER: CYPRESS LAKES (2012 TY RATE CASE)

10/09/13 MSP	TELEPHONE CONFERENCE WITH MS. LAMAROUX WHO TELEPHONED REGARDING WAIVER; CORRESPONDENCE WITH CLIENT CONCERNING SAME; DRAFT WAIVER; CORRESPONDENCE WITH MR. PITTS;	.60	210.00
10/30/13 MSP	TELEPHONE CONFERENCE WITH COUNTY MANAGER WHO TELEPHONED;	.20	70.00
	TOTAL HOURS	.80	

PROFESSIONAL FEES \$ 280.00

MARTIN S FRIEDMAN .80 280.00

FEDERAL EXPRESS 133.13
PHOTOCOPIES 897.00

TOTAL COSTS ADVANCED \$ 1,030.13

TOTAL STATEMENT \$ 1,310.13

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

DECEMBER 11, 2013
INVOICE # 51657
FILE # 30057-00212
PAGE 1

MATTER: CYPRESS LAKES (2012 TY RATE CASE)

11/04/13 MSF	REVIEW PSC DOCKET AND LETTER TO STAFF REGARDING ACCEPTANCE OF MFR FILING;	.20	70.00
11/06/13 MSF	PSC DOCKET SEARCH FOR RESPONSE TO MFR FILING; REVIEW CORRESPONDENCE FROM MS. MERCHANT AT OPC AND LETTER TO MS. MARKWELL CONCERNING SAME; LETTER TO MS. MERCHANT; REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MS. NORWOODS IN RESPONSE TO AUDITOR'S QUESTION;	1.40	490.00
11/07/13 MSF	FOLLOW-UP CORRESPONDENCE WITH MS. NORWOODS ON TARIFF ISSUE; TELEPHONE CONFERENCE WITH PSC STAFF WHO TELEPHONED; LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME ; RESEARCH AND DRAFT SYNOPSIS AND LETTER TO PSC STAFF CONCERNING SAME; REVIEW OFFICIAL DATE OF FILING LETTER AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;	2.20	770.00
11/08/13 MSF	RESEARCH AND DRAFT WAIVER OF 5 MONTH DEADLINE	.20	70.00
11/10/13 MSF	RESEARCH AND DRAFT INITIAL CUSTOMER NOTICE AND LETTER TO MR. VICKERY CONCERNING SAME;	.70	245.00
11/12/13 MSF	REVIEW PSC STAFF COMMENTS TO SYNOPSIS AND INITIAL CUSTOMER NOTICE AND MAKE REVISIONS ACCORDINGLY; LETTER TO MR. LEE; DRAFT AFFIDAVIT OF MAILING; LETTER TO MR. BARRETT; LETTER TO MR. FLYNN; LETTER TO PUBLIC LIBRARY; REVIEW STAFF'S FIRST DATA REQUEST AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;	1.90	665.00
11/13/13 MSF	CORRESPONDENCE WITH MR. SEIDMAN REGARDING DATA REQUEST RESPONSES; TELEPHONE CONFERENCE WITH MR. LEE OF PSC WHO TELEPHONED; LETTER TO MR. LEE REGARDING ENGINEER VISIT;	.50	175.00
11/16/13 MSF	RESEARCH AND DRAFT NOTICE OF CUSTOMER MEETING AND LETTER TO MR. VICKERY AND MS. GILCHER AT PSC CONCERNING SAME;	.40	140.00
11/20/13 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. BARRETT REGARDING AUDIT REQUEST; REVIEW STAFF	1.80	630.00

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 51657

PAGE 2

	RECOMMENDATION ON INTERIM RATES AND LETTER TO CLIENT CONCERNING SAME; RESEARCH AND DRAFT PROPOSED INTERIM RATE NOTICE, CORPORATE UNDERTAKING, CORPORATE GUARANTEE, REVISED TARIFFS AND LETTER TO PSC STAFF CONCERNING SAME; LETTER TO MR. BARRETT REGARDING UNDERTAKING AND GUARANTEE;		
11/21/13 MSF	CORRESPONDENCE WITH MR. SEIDMAN AND WITH MS. THOMPSON OF PSC STAFF REGARDING INTERIM RECOMMENDATION; CORRESPONDENCE WITH STAFF REGARDING NOTICES; DRAFT AFFIDAVIT OF MAILING; LETTER TO MR. BARRETT CONCERNING SAME ;	.70	245.00
11/25/13 MSF	REVIEW INTERIM RATE NOTICE COMMENTS FROM MR. LEE AND REVISE NOTICE ACCORDINGLY; LETTER TO MR. LEE; REVIEW AFFIDAVIT OF MAILING INITIAL CUSTOMER NOTICE AND DRAFT NOTICE OF FILING;	.40	140.00
11/26/13 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY GILCHER WHO TELEPHONED; LETTER TO MR. BARRETT; REVIEW CORPORATE GUARANTEES AND LETTER TO MR. LEE AT PSC; DRAFT NOTICE OF FILING; LETTER TO MS. THOMPSON AT PSC REGARDING INTERIM RATES; LETTER TO MR. BARRETT REGARDING DOCUMENTATION TO IMPLEMENT INTERIM RATES; REVIEW LETTER FROM OPC TO STAFF AND CORRESPONDENCE WITH MR. SEIDMAN CONCERNING SAME	1.20	420.00

TOTAL HOURS 11.60

PROFESSIONAL FEES \$ 4,060.00

MARTIN S FRIEDMAN

11.60

4,060.00

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

2335 SANDERS RD

Invoice #: 51657

PAGE 3

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 4,060.00

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

JANUARY 10, 2014
INVOICE # 51895
FILE # 30057-00212
PAGE 1

MATTER: CYPRESS LAKES (2012 TY RATE CASE)

12/02/13 MSF	TRAVEL TO TALLAHASSEE FOR PSC AGENDA; FOLLOW-UP LETTER WITH MS. THOMPSON;	4.10	1,435.00
12/03/13 MSF	PREPARE FOR AND ATTEND PUBLIC SERVICE COMMISSION AGENDA AND REPORT OUTCOME TO CLIENT AND RETURN TO CENTRAL FLORIDA; DRAFT AFFIDAVIT OF MAILING; DRAFT SEVERAL LETTERS TO MR. BARRETT REGARDING IMPLEMENTATION;	5.80	2,030.00
12/09/13 MSF	BEGIN PREPARATION OF RESPONSES TO FIRST DATA REQUEST; LETTER TO MR. BARRETT CONCERNING SAME;	.90	315.00
12/11/13 MSF	REVIEW AND COMMENT ON PARTIAL RESPONSE AND CORRESPONDENCE FROM MR. SEIDMAN AND MR. PITTS; BEGIN INCORPORATION OF RESPONSE AND FOLLOW-UP CORRESPONDENCE CONCERNING SAME;	1.40	490.00
12/12/13 MSF	FINALIZE AND FILE RESPONSES TO STAFF'S FIRST DATA REQUEST INCLUDING CORRESPONDENCE WITH MR. BARRETT AND MS. WIOREK, AND TELEPHONE CONFERENCES AND CORRESPONDENCE WITH MR. SEIDMAN;	3.90	1,365.00
12/13/13 MSF	REVIEW OPC LIST OF ISSUES AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;	.20	70.00
12/16/13 MSF	REVIEW PSC AUDIT AND LETTER TO MR. BARRETT CONCERNING SAME; REVIEW OTHER COMMENTS;	.30	105.00
12/19/13 MSF	CORRESPONDENCE WITH MR. BARRETT AND MR. PITTS REGARDING AFFIDAVIT OF MAILING CUSTOMER MEETING NOTICE; TRAVEL TO LAKE LAND AND ATTEND CUSTOMER MEETING; RETURN TO LAKE MARY OFFICE; REVIEW PSC ORDER GRANTING INTERIM RATES AND LETTER TO MR. LUBERTOZZI AND OTHERS REGARDING ORDER AND CUSTOMER MEETING	5.50	1,925.00
12/20/13 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. BARRETT REGARDING RATE CASE EXPENSE; REVIEW AFFIDAVITS OF MAILING INTERIM RATE NOTICE AND CUSTOMER MEETING NOTICE AND ACTUAL NOTICES; DRAFT NOTICES OF FILING;	.70	245.00
12/23/13 MSF	REVIEW STAFF'S SECOND DATA REQUEST AND LETTER TO	.20	70.00

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI# 59 2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 51895

PAGE 2

12/30/13 MSF	MR. LUBERTOZZI AND OTHERS CONCERNING SAME RESEARCH AND DRAFT RESPONSE TO AUDIT;	.60	210.00
12/31/13 MSF	REVIEW STAFF'S THIRD DATA REQUEST AND LETTER TO MR. LEE CONCERNING SAME; LETTER TO MR. FLYNN AND OTHERS CONCERNING SAME; CORRESPONDENCE WITH MR. BARRETT AND OTHERS REGARDING RESPONSES TO SECOND AND THIRD DATA REQUESTS;	.90	315.00

TOTAL HOURS 24.50

PROFESSIONAL FEES \$ 8,575.00

MARTIN S FRIEDMAN 24.50 8,575.00

FEDERAL EXPRESS 34.60
TRAVEL EXPENSE 599.72
PHOTOCOPIES 34.50

TOTAL COSTS ADVANCED \$ 668.82

TOTAL STATEMENT \$ 9,243.82

WebTime Query Report

0003 - MARTIN S FRIEDMAN

02/07/2014

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
01/06/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) REVIEW CORRESPONDENCE FROM MR. LEE AT PSC REGARDING CUSTOMER COMMENTS AND LETTER TO MR. FLYNN CONCERNING SAME; LETTER TO MR. LEE; CORRESPONDENCE WITH MR. FLYNN; REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. FLYNN REGARDING STAFF'S SECOND DATA REQUEST; FOLLOW-UP CORRESPONDENCE WITH MR. FLYNN AND PSC STAFF		10000	0.50	A
Date Total (01/06/2014):							0.50	
01/07/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) TELEPHONE CONFERENCE WITH PSC ATTORNEY GILCHER WHO TELEPHONED AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME; DRAFT WAIVER; CORRESPONDENCE WITH STAFF AND UTILITY REPRESENTATIVES REGARDING RESPONSE TO CUSTOMER COMMENTS AND DATA REQUEST RESPONSES;		10000	0.70	A
Date Total (01/07/2014):							0.70	
01/08/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) CORRESPONDENCE WITH MR. BARRETT REGARDING SECOND DATA REQUEST RESPONSES AND DOCUMENTS REQUESTED BY MR. LEE; FILE RESPONSE		10000	0.60	A
Date Total (01/08/2014):							0.60	
01/09/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) REVIEW TARIFF SHEETS APPROVING INTERIM RATES AND LETTER TO MR. BARRETT CONCERNING SAME; REVIEW LETTER FROM MR. LEE AT PSC AND LETTER TO MR. FLYNN CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. FLYNN WHO TELEPHONED;		10000	0.60	A
Date Total (01/09/2014):							0.60	
01/10/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) CORRESPONDENCE WITH MR. BARRETT AND MR LUBERTOZZI REGARDING DATA REQUEST RESPONSES;		10000	0.30	A
Date Total (01/10/2014):							0.30	
01/13/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) CORRESPONDENCE WITH PSC ATTORNEY GILCHER;		10000	0.20	A
Date Total (01/13/2014):							0.20	
01/15/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE)		10000	0.50	A

WebTime Query Report

0003 - MARTIN S FRIEDMAN

02/07/2014

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
TELEPHONE CONFERENCE WITH PSC ATTORNEY GILCHER WHO TELEPHONED; RESEARCH AND DRAFT LETTER TO MR. LUBERTOZZI; REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MS. THOMPSON AT THE PSC;								
Date Total (01/15/2014):							0.50	
01/17/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) CORRESPONDENCE WITH PSC ATTORNEY GILCHER; RESEARCH AND DRAFT RESPONSES TO STAFF'S THIRD DATA REQUEST;		10000	0.90	A
Date Total (01/17/2014):							0.90	
01/20/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) CORRESPONDENCE WITH MR. LUBERTOZZI REGARDING DATA REQUEST RESPONSES; LETTER TO PSC CLERK WAIVING DEADLINE; REVIEW INTERIM RATE REPORT AND DRAFT LETTER TO PSC CLERK ; REVIEW AND COMMENT UPON AFFILIATE AUDIT;		10000	0.70	A
Date Total (01/20/2014):							0.70	
01/28/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH PSC STAFF; FOLLOW-UP CALL WITH MR. FLYNN; LETTER TO MR. LUBERTOZZI;; REVIEW RESPONSES FROM MR. LUBERTOZZI AND MR. FLYNN		10000	1.10	A
Date Total (01/28/2014):							1.10	
01/29/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) REVIEW STAFF'S FOURTH DATA REQUEST AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;		10000	0.20	A
Date Total (01/29/2014):							0.20	
01/30/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) REVIEW OPC SECOND LIST OF CONCERNS TO PSC AND LETTER TO MR. BARRETT AND OTHERS CONCERNING SAME;		10000	0.20	A
Date Total (01/30/2014):							0.20	
01/31/2014	30057	UTILITIES, INC	212	CYPRESS LAKES (2012 TY RATE CASE) REVIEW CONFIDENTIAL SALARY/EMPLOYEE INFORMATION AND REDRAFT SAME; LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING REMAINING RESPONSES;		10000	0.30	A
Date Total (01/31/2014):							0.30	

WebTime Query Report

0003 - MARTIN S FRIEDMAN

02/07/2014

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
Report Totals:							6.80	\times \$350

\$ 2,380

Cost Report

Unbilled

UTILITIES, INC / CYPRESS LAKES (2012 TY RATE CASE) (30057-212)

02/07/2014

Date	SM/Task	Service Code	Description	Attorney	Orig Qty	Orig Amt	Rev Qty	Rev Amt	Vendor	Voucher Status
12/30/2013		00002	FEDERAL EXPRESS	COST	0.00	25.84	0.00	25.84		0 Unbilled
01/27/2014		00020	PHOTOCOPIES	COST	62.00	15.50	62.00	15.50		0 Unbilled
Report Totals:					62.00	41.34	62.00	41.34		

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

Utilities, Inc.
2335 Sanders Road
Northbrook, IL
60062 USA

March 5, 2014

Attention: John Stover

File #: 30057.212
Inv #: 199

RE: Cypress Lakes Utilities Rate Case

Feb-07-14	MSF	Begin research and draft responses to Staff's 4th Data Request	0.50	175.00
Feb-10-14	MSF	Correspondence with Mr. Barrett and with Mr. Lee at the PSC, and with Ms. Norwoods regarding 4th Data Request Responses;	0.30	105.00
Feb-11-14	MSF	Review correspondence from Mr. Barrett, review Audit workpaper and respond to Mr. Barrett; telephone conference with Ms. Hywak who telephoned	0.40	140.00
Feb-12-14	MSF	Research and draft responses to Staff's Fourth Data Request; Call from PSC attorney Gilcher and draft letter to PSC clerk waiving statutory deadline;	2.90	1,015.00
Feb-17-14	MSF	Research and draft Request for Confidential Classification of responses to Second Data Request; Letter to Mr. Barrett and Mr. Flynn; Call to Mr. Lubertozi;	1.00	350.00
Feb-18-14	MSF	Review information from Mr. Flynn and finalize draft of responses to second data request; Revise Request for Confidential Classification to incorporate new documents;	1.20	420.00
Feb-19-14	MSF	Review, research and draft responses to Staff 5th data Request;	2.40	840.00
Feb-20-14	MSF	Review interim rate report and prior month for differences and telephone conference with Mr. Pitts; Review revised schedules and draft	1.10	385.00

		letter to PSC Clerk; Review, research and respond to correspondence from Mr. Lee at PSC regarding data request responses; Review schedules justifying late payment charge and correspondence and telephone conference with Ms. Norwoods concerning same; Letter to PSC Clerk;		
	MSF	Review schedules justifying late payment charge and correspondence and telephone conference with Ms. Norwoods concerning same; Letter to Ms. Roberts at PSC concerning same ;	0.20	70.00
Feb-21-14	MSF	Correspondence with Mr. Lubertozzi regarding confidential audit documents; Review and redact invoices and general review of supplemental responses to fifth data request; Correspondence with Mr. Pitts concerning same;Fu correspondence with Mr. Pitts and finalize response;	1.40	490.00
Feb-24-14	MSF	Reasearch and draft Motion for Confidential Classisfiation and Justification Matrix; Letter to PSC Clerk Concerning Same; Review and redact additional invoices to submit in response to Fifth Data Request	3.10	1,085.00
Feb-25-14	MSF	Review, research and respond to correspondence from Mr. Lee and Ms. Kelley of the PSC Staff;	0.30	105.00
	Totals		14.80	\$5,180.00

DISBURSEMENTS

	Photocopies	51.50
Feb-04-14	documents to Florida Public Service Commission	30.63
Feb-27-14	FedEx	26.90
	Totals	\$109.03

Total Fee & Disbursements**\$5,289.03**

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

Utilities, Inc.
2335 Sanders Road
Northbrook, IL
60062 USA

March 31, 2014

Attention: John Stover

File #: 30057.212
Inv #: 392

RE: Cypress Lakes Utilities Rate Case

Mar-03-14	MSF	Review, research and respond to correspondence from Ms. Thompson at PSC including correspondence with Ms. sasik;	0.30	105.00
Mar-05-14	MSF	Telephone Conference with Mr. Hudson and Ms. Thompson of the PSC Staff who telephoned with question for Staff Recommendation; Research response; Review revised late payment charge calculation and letter to PSC clerk concerning same; telephone conference with Mr Flynn and letter to Ms. Thompson and Ms. Hudson;	1.20	420.00
Mar-10-14	MSF	Review revised Late payment charge schedule and letter to Ms. Roberts at PSC concerning same;	0.20	70.00
Mar-16-14	MSF	Review Order granting confidential classification and letter to Mr. Lubertozzi and others concerning same;	0.20	70.00
Mar-18-14	MSF	Review interim rate report and draft letter to PSC Clerk;	0.30	105.00
Mar-25-14	MSF	Correspondence with Mr. Lee of PSC Staff and with Mr. Flynn regarding last minute items for Staff Recommendation; Telephone Conference with PSC attorney Gilcher who telephoned and draft letter to Mr. Flynn and others;	0.70	245.00
Mar-26-14	MSF	Telephone Conference with Mr. Hoy regarding	0.70	245.00

continuance of Agenda; Telephone
Conference with PSC attorney Gilcher; Draft
waiver of statutory deadlines; Follow-up
correspondence with Mr. Hoy and Mr. Pitts

Totals	3.60	<u>\$1,260.00</u>
--------	------	-------------------

DISBURSEMENTS

Mar-10-14	FedEx	51.16
	FedEx	24.26
	FedEx	24.26
Totals		<u>\$99.68</u>

Total Fee & Disbursements**\$1,359.68**

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through December 31, 2013
 Cypress Lakes

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	126.00	17.00			143.00
Billing Rate: \$150/hr	Amount	\$18,900.00	\$2,550.00	\$0.00	\$0.00	\$21,450.00

PROJECTED REMAINING EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Prepare for and Attend Agenda	Exp. (est.)	Totals
Frank Seidman	Hours	0.00	5.00	0.00		5.00
Billing Rate: \$150/hr	Amount	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00
Cumulative Total, Billed and Remaining						\$22,200.00

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through December 31, 2013
 Cypress Lakes

Bill Date/Wk	Cyp. Lakes
8/30/2013	
8/5/2013	14.00
8/12/2013	19.00
8/19/2013	8.00
8/26/2013	8.00
Subtotal, Hrs	<u>49.00</u>
Expenses	
9/25/2013	
9/2/2013	3.00
9/2/2013	14.00
9/2/2013	46.00
9/2/2013	14.00
Subtotal, Hrs	<u>77.00</u>
Expenses	
12/31/2013	
10/28/2013+	0.50
11/11/2013+	10.00
11/18/2013+	2.00
11/25/2013+	0.75
12/9/2013+	2.50
12/31/2013+	1.25
Subtotal, Hrs	<u>17.00</u>
Expenses	
Total, Hrs	143.00
Total, Exp.	0.00

+ Time spent responding to data requests and new information.

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net+

Batch 173334
Doc 577744

Management & Regulatory Consultants, Inc.

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

248102.

12/31/13
21300.10

CONSULTING - CYPRESS LAKES 2013

PREVIOUS BALANCE		\$18900.00	
Week of:		HOURS	
10/28/13	FS CONSULTING - ASSIST WITH AUDIT RESPONSES	0.50	75.00
11/11/13	FS CONSULTING - ASSIST W/RESPONSE TO STAFF'S 1 ST DATA REQUEST.	10.00	1500.00
11/18/13	FS CONSULTING - ASSIST W/RESPONSE TO STAFF'S 1 ST DATA REQUEST.	2.00	300.00
11/25/13	FS CONSULTING - ASSIST WITH AUDIT RESPONSES	0.75	112.50
12/9/13	FS CONSULTING - ASSIST W/RESPONSE TO STAFF'S 1 ST DATA REQUEST.	2.50	375.00
12/9/13	FS CONSULTING - ASSIST W/RESPONSE TO STAFF'S 3 rd DATA REQUEST.	1.25	225.00
	FOR CURRENT SERVICES RENDERED	17.00	\$ 2550.00
PAYMENTS AND CREDITS			
11/08/13	PAYMENT		18900.00
	BALANCE DUE		\$ 2550.00

OK
SO

2013072.2910

2013072.2910

3000882

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Batch 167283

Doc 558711

Management & Regulatory Consultants, Inc.

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

08/30/13
21300.10

CONSULTING - CYPRESS LAKES 2013

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
08/05/13	FS CONSULTING - PREPARE MFRS - HISTORIC SCHEDULES, REFORMATTING & PREPARING U&U, F SCHEDULES.	14.00	2100.00
08/12/13	FS CONSULTING - PREPARE MFRS - A & B SCHEDULES.	19.00	2850.00
08/19/13	FS CONSULTING - PREPARE MFRS - A & B SCHEDULES.	8.00	1200.00
08/26/13	FS CONSULTING - PREPARE MFRS - FORMAT E SCHEDULES, PREPARE RECONCILIATION TABLES. FOR CURRENT SERVICES RENDERED	<u>8.00</u> 49.00	<u>1200.00</u> \$ 7350.00

PAYMENTS AND CREDITS
08/30/13 PAYMENT, AS OF
BALANCE DUE

0.00
\$ 7350.00
[Handwritten signature]

* THESE CHARGES WERE INADVERTENTLY NOT BILLED WHEN THEY WERE INCURRED.

2013072.2910

3000882

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

167283
Batch
558710
Doc

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

09/25/13
21300.10

CONSULTING - CYPRESS LAKES 2013

PREVIOUS BALANCE \$ 7350.00

<u>Week of:</u>			HOURS	
09/2/13	FS	CONSULTING - PREPARE MFRS - E SCHEDULES.	3.00	450.00
09/9/13	FS	CONSULTING - PREPARE MFRS - A & B SCHEDULES.	14.00	2100.00
09/16/13	FS	CONSULTING - PREPARE MFRS - C, D & E SCHEDULES; ADJUSTMENTS, COORD. SCHEDULES	46.00	6900.00
09/23/13	FS	CONSULTING - PREPARE MFRS - DRAFT, FINAL REVIEW PREPARE FOR FILING FOR CURRENT SERVICES RENDERED	14.00 77.00	2100.00 \$ 11550.00

ok

PAYMENTS AND CREDITS
09/25/13 PAYMENT, AS OF BALANCE DUE 0.00
\$18900.00

2013072.2910

Picked up: Sep 24, 2013

Cust. Ref.: 2013072 2013073

Ref.#2:

Payor: Shipper

Ref.#3:

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 3751.57
- Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
- Distance Based Pricing, Zone 5

Automation USAB
Tracking ID 898712178953
Service Type FedEx Priority Overnight
Package Type FedEx Envelope
Zone 05
Packages 1
Rated Weight N/A
Delivered Sep 25, 2013 10:12
Svc Area A1
Signed by D.RUDOLF
FedEx Use 026792998/0000219/_

Sender
REGENE NORWOODS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6108 US

Recipient
MARTY FRIEDMAN
SUNDSTROM FRIEDMAN & FUMERO LL
766 N SUNS DR STE 4030
LAKE MARY FL 32746 US

Transportation Charge	29.65
Earned Discount	-12.16
Fuel Surcharge	1.66
Total Charge	USD \$19.15





I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice.

FedEx Office is your destination for printing and shipping.

150 S STATE ROAD 434
Altamonte Springs, FL 32714
Tel: (407) 682-4440

9/11/2013 1:23:50 PM EST
Team Member: Janae M.
Account #: XXXXXX8424-0032
Account: UTILITIES INC OF FLORIDA

Please remit payment to:

FedEx Office
Customer Administrative Services
P.O. Box 672085
Dallas, TX 75267-2085

INVOICE
Official bill of Sale
Terms Net 30 Days
Please Reference Invoice # 239500011704

Nancy,

*Can you change this
from 855100 to*

*2013072 (Cypress
Rate Case)*

*When you get the
bill? Sue*

This was a scan of a map.

Office or by making a purchase in the FedEx Office store, you agree to all the FedEx Office terms and conditions located at fedex.com/office or you may request a copy of our terms and conditions, which will be made available to you upon request.

Customer Copy

Account #: XXXXXX8424-0032
Authorized User: SUSAN DIPASQUALE
Account: UTILITIES INC OF FLORIDA
Reference: 855100
Signee: Susan Dipasquale
Signee Phone: (321) 972-0357

Color Scan/SqFt	6 @	3.9900 T
002577 Reg. Price	3.99	
Regular Total	23.94	
Discounts	0.00	
Total	23.94	

Sub-Total	23.94
Tax	1.44
Deposit	0.00
Total	25.38
Invoiced Account	25.38
Total Tender	25.38
Change Due	0.00

Total Discounts 0.00



Process Summary Report

Job Code: UTN1118A

Report Generated 11/18/2013 12:25:58PM

Sp. (4)

Data Files

File Name	File Received
UTI.CVST.248A.PDF	11/18/13 11:48:01 AM

Document Input

Accounts	First pages	Total pages	Batch Amount
1,415	1,415	5,660	\$.00

Print Output

Accounts	First Pages	Total Pages	Amount	Mallpieces	Non-Barcoded Mallpieces	Householded Mallpieces	NCOA Updates
1,415	1,415	5,660	\$ 0.00	1,415	82	0	19

Inserts

Name	Count
INL8731 - *** CLUIAPPFILING.248.pdf	1,415
INL8732 - *** CLUIAPPFILING.248.pdf	1,415
INL8733 - *** CLUIAPPFILING.248.pdf	1,415

Postage Summary (estimated)

Name	Count	Amount
Multi-Page Statement Postage (5,332 Pages: 1,333 Accts)	1	\$539.87
Multi-Page Non-Barcoded Pstg (328 Pages: 82 Accts)	82	\$37.72

248 - Cypress Lakes - sub 095.

Project ID # 2013072

Customer notice 1415 customer.



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690 • Fax: 714.993.1306

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	11/25/2013	74531

CUSTOMER

MAKE CHECKS PAYABLE TO

ATTN: Adrienne Krugler
 UTILITIES, INC
 2335 Sanders Road
 Northbrook, IL 60062

|||||
 INFOSEND, INC
 4240 E. La Palma Ave.
 Anaheim, CA 92807-1816

CHECK BOX FOR MAILING ADDRESS CHANGE. PLEASE INDICATE CHANGES ON THE REVERSE SIDE.

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	12/15/2013		2966	74531

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	UT1118B : # 9 Return Envelope	4,383	0.0121	53.03
	UT1118B : UTLSTMT.1459B.PDF			
11/19/13	UT1118A : Statement Postage (Level-1 Sort) (5049 Mailpieces)	1	1,888.76	1,888.76
	UT1118A : Multi-Page Stmt Postage (48 Pages: 24 Accts)	1	9.72	9.72
	UT1118A : Single-Page Non-Barcoded Postage (21 Accts)	1	9.66	9.66
	UT1118A : Address Update	53	0.25	13.25
	UT1118A : Data Processing/Mail Prep Services	5,118	0.0465	237.99
	UT1118A : Paper Stock	5,118	0.0122	62.44
	UT1118A : UTI # 10 Outgoing Envelope	5,094	0.0142	72.33
	UT1118A : # 9 Return Envelope	4,516	0.0121	54.64
	UT1118A : UTLSTMT.1459A.PDF			
11/19/13	UTN118A : Multi-Page Stmt Postage (5332 Pages: 1333 Accts)	1	539.865	539.87
	UTN118A : Multi-Page Non-Barcoded Pstg (328 Pages: 82 Accts)	1	37.72	37.72
	UTN118A : Foreign Mail Additional Postage-CANADA	82	0.695	56.99
	UTN118A : Address Update	19	0.25	4.75
	UTN118A : Data Processing/Mail Prep Services	5,660	0.0465	263.19
	UTN118A : Paper Stock	5,660	0.0122	69.05
	UTN118A : UTI # 10 Outgoing Envelope	1,415	0.0142	20.09
	UTN118A : UTLCVST.248A.PDF			
11/19/13	UTG118A : Letter Postage (Level-2 Sort)	2	0.405	0.81
	UTG118A : Multi-Page Stmt Postage (2 Pages: 1 Acct)	1	0.405	0.41
	UTG118A : Data Processing/Mail Prep Services	4	0.0465	0.19
	UTG118A : Paper Stock	4	0.0122	0.05
	UTG118A : UTI # 10 Outgoing Envelope	3	0.0142	0.04
	UTG118A : # 9 Return Envelope	3	0.0121	0.04
	UTG118A : UTI IL LETTER 1413.PDF			
11/19/13	UTL118A : Letter Postage (Level-2 Sort)	116	0.405	46.98
	UTL118A : Multi-Page Stmt Postage (2 Pages: 1 Acct)	1	0.405	0.41
	UTL118A : Single-Page Non-Barcoded Postage (2 Accts)	1	0.92	0.92
	UTL118A : Address Update	17	0.25	4.25
	UTL118A : Data Processing/Mail Prep Services	120	0.0465	5.58
	UTL118A : Paper Stock	120	0.0122	1.46

THANK YOU FOR YOUR BUSINESS

Total



Process Summary Report

Job Code: UTN1202A

Report Generated 12/2/2013 10:55:38AM



Data Files

File Name	File Received
UTI.CVST.248A.PDF	12/02/13 10:33:01 AM

Document Input

Accounts	First pages	Total pages	Batch Amount
1,415	1,415	2,830	\$.00

Print Output

Accounts	First Pages	Total Pages	Amount	Mailpieces	Non-Barcoded Mailpieces	Household Mailpieces	NCOA Updates
1,415	1,415	2,830	\$ 0.00	1,415	81	0	22

Inserts

Name	Count
INL8773 - *** CYPRESSLKSMGTG.248.pdf	1,415

Postage Summary (estimated)

Name	Count	Amount
Statement Postage (Level-1 Sort) (1,334 Mailpieces)	1	\$0.00
Multi-Page Non-Barcoded Pstg (162 Pages; 81 Accts)	81	\$37.26

Project ID# 2013072

Customer meeting notice

Company #248 1415 cust.



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690 • Fax: 714.993.1306

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	12/9/2013	75080

CUSTOMER

MAKE CHECKS PAYABLE TO

ATTN: Adrienna Krugler
 UTILITIES, INC
 2335 Sanders Road
 Northbrook, IL 60062

|||||
 INFOSEND, INC
 4240 E. La Palma Ave.
 Anaheim, CA 92807-1816

CHECK BOX FOR MAILING ADDRESS CHANGE. PLEASE INDICATE CHANGES ON THE REVERSE SIDE.

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	12/31/2013		2966	75080

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	UTL1202A : Single-Page Non-Barcoded Postage (22 Accts)	1	10.12	10.12
	UTL1202A : Address Update	84	0.25	21.00
	UTL1202A : Data Processing/Mail Prep Services	1,853	0.0465	86.16
	UTL1202A : Paper Stock	1,853	0.0122	22.61
	UTL1202A : UTI # 10 Outgoing Envelope	1,852	0.0142	26.30
	UTL1202A : # 9 Return Envelope	1,850	0.0121	22.39
	UTL1202A : UTI LETTERS 1421.PDF			
12/03/13	UTH1202F : Statement Postage (Level-1 Sort) (7417 Mailpieces)	1	2,696.82	2,696.82
	UTH1202F : Multi-Page Stmt Postage (158 Pages; 79 Accts)	1	31.995	32.00
	UTH1202F : Single-Page Non-Barcoded Postage (50 Accts)	1	23.00	23.00
	UTH1202F : Address Update	51	0.25	12.75
	UTH1202F : Data Processing/Mail Prep Services	7,625	0.0465	354.56
	UTH1202F : Paper Stock	7,625	0.0122	93.03
	UTH1202F : UTI # 10 Outgoing Envelope	7,546	0.0142	107.15
	UTH1202F : # 9 Return Envelope	6,452	0.0121	78.07
	UTH1202F : UTI.STMT.1468.PDF			
12/03/13	UTN1202A : Notices Postage (Level-1 Sort) (1334 Mailpieces)	1	486.36	486.36
	UTN1202A : Multi-Page Non-Barcoded Pstg (162 Pages; 81 Accts)	1	37.26	37.26
	UTN1202A : Foreign Mail Additional Postage-CANADA	75	0.695	52.13
	UTN1202A : Foreign Mail Additional Postage-INTERNATIONAL	3	0.695	2.09
	UTN1202A : Address Update	22	0.25	5.50
	UTN1202A : Data Processing/Mail Prep Services	2,830	0.0465	131.60
	UTN1202A : Paper Stock	2,830	0.0122	34.53
	UTN1202A : UTI # 10 Outgoing Envelope	1,415	0.0142	20.09
	UTN1202A : UTI.CVST.248A.PDF			
12/03/13	UTH1202B : Statement Postage (Level-1 Sort) (6805 Mailpieces)	1	2,549.68	2,549.68
	UTH1202B : Multi-Page Stmt Postage (87 Pages; 39 Accts)	1	15.795	15.80
	UTH1202B : Multi-Page Non-Barcoded Pstg (61 Pages; 60 Accts)	1	27.60	27.60
	UTH1202B : Foreign Mail Additional Postage-CANADA	2	0.695	1.39
	UTH1202B : Address Update	79	0.25	19.75
	UTH1202B : Data Processing/Mail Prep Services	6,953	0.0465	323.31
	UTH1202B : Paper Stock	6,953	0.0122	84.83
	UTH1202B : UTI # 10 Outgoing Envelope	6,904	0.0142	98.04
THANK YOU FOR YOUR BUSINESS			Total	



Process Summary Report

Job Code: UTN1204A

Report Generated 12/4/2013 12:09:21PM

14

Data Files

File Name	File Received
UTI.CVST.095A.PDF	12/04/13 11:58:01 AM

Document Input

Accounts	First pages	Total pages	Batch Amount
1,415	1,415	2,830	\$.00

Print Output

Accounts	First Pages	Total Pages	Amount	Mailpieces	Non-Barcoded Mailpieces	Householded Mailpieces	NCOA Updates
1,415	1,415	2,830	\$ 0.00	1,415	81	0	21

Inserts

Name	Count
INL8789 - *** CYPRESSLKSRATE.095.pdf	1,415

Postage Summary (estimated)

Name	Count	Amount
Statement Postage (Level-1 Sort) (1,334 Mailpieces)	1	\$0.00
Multi-Page Non-Barcoded Pstg (162 Pages: 81 Accts)	81	\$37.26

is 248 sub. ^{off} Cypress Lakes ✓

reject #
~~2013072~~ 2013072

Customer notice - Rates.

.1415 cust.



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690 • Fax: 714.993.1306

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	12/9/2013	75080

CUSTOMER

MAKE CHECKS PAYABLE TO

ATTN: Adrienne Krugler
 UTILITIES, INC
 2335 Sanders Road
 Northbrook, IL 60062

INFOSEND, INC
 4240 E. La Palma Ave.
 Anaheim, CA 92807-1816

CHECK BOX FOR MAKING ADDRESS CHANGE. PLEASE INDICATE CHANGES ON THE REVERSE SIDE.

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	12/31/2013		2966	75080

DATE	DESCRIPTION	QTY	RATE	AMOUNT
13	UTH1204A : Multi-Page Stmt Postage (54 Pages, 26 Accts)	1	10.53	10.53
	UTH1204A : Multi-Page Non-Barcoded Pstg (57 Pages: 55 Accts)	1	25.30	25.30
	UTH1204A : Foreign Mail Additional Postage-CANADA	4	0.695	2.78
	UTH1204A : Foreign Mail Additional Postage-INTERNATIONAL	1	0.695	0.70
	UTH1204A : Address Update	37	0.25	9.25
	UTH1204A : Data Processing/Mail Prep Services	3,185	0.0465	148.10
	UTH1204A : Paper Stock	3,185	0.0122	38.86
	UTH1204A : UTI # 10 Outgoing Envelope	3,155	0.0142	44.80
	UTH1204A : # 9 Return Envelope	2,351	0.0121	28.45
	UTH1204A : UTI.STMT.1470.PDF			
14	UTN1204A : Notices Postage (Level-1 Sort) (1334 Mailpieces)	1	486.36	486.36
	UTN1204A : Multi-Page Non-Barcoded Pstg (162 Pages: 81 Accts)	1	37.26	37.26
	UTN1204A : Foreign Mail Additional Postage-CANADA	76	0.695	52.82
	UTN1204A : Foreign Mail Additional Postage-INTERNATIONAL	2	0.695	1.39
	UTN1204A : Address Update	21	0.25	5.25
	UTN1204A : Data Processing/Mail Prep Services	2,830	0.0465	131.60
	UTN1204A : Paper Stock	2,830	0.0122	34.53
	UTN1204A : UTI # 10 Outgoing Envelope	1,415	0.0142	20.09
UTN1204A : UTI.CVST.095A.PDF				
12/05/13	UTL1204A : Letter Postage (Level-1 Sort) (1349 Mailpieces)	1	511.22	511.22
	UTL1204A : Single-Page Non-Barcoded Postage (18 Accts)	1	8.28	8.28
	UTL1204A : Foreign Mail Additional Postage-CANADA	4	0.695	2.78
	UTL1204A : Address Update	32	0.25	8.00
	UTL1204A : Data Processing/Mail Prep Services	1,368	0.0465	63.61
	UTL1204A : Paper Stock	1,368	0.0122	16.69
	UTL1204A : UTI # 10 Outgoing Envelope	1,367	0.0142	19.41
	UTL1204A : # 9 Return Envelope	1,327	0.0121	16.06
UTL1204A : UTI LETTERS 1424.PDF				
12/05/13	UTF1204A : Statement Postage (Level-2 Sort)	62	0.405	25.11
	UTF1204A : Multi-Page Stmt Postage (5 Pages: 2 Accts)	1	0.81	0.81
	UTF1204A : Single-Page Non-Barcoded Postage (1 Acct)	1	0.46	0.46
	UTF1204A : Address Update	5	0.25	1.25
	UTF1204A : Data Processing/Mail Prep Services	68	0.0465	3.16

THANK YOU FOR YOUR BUSINESS

Total

SIXTH DATA REQUEST #2

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
248	2013083	1775	403	Wilson, Michael A.	T4	1302	3/15/2014	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1302	3/15/2014	80.62		80.62	AA	P
248	2013083	1775	403	Flynn, Patrick C.	T4	1302	3/15/2014	84		84	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1296	2/28/2014	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1290	2/15/2014	322.48		322.48	AA	P
248	2013083	1775	403	Feathergill, Adam K	T4	1281	1/21/2014	22		22	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1278	1/15/2014	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1269	12/31/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1263	12/15/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1263	12/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Flynn, Patrick C.	T4	1263	12/15/2013	84		84	AA	P
248	2013083	1775	403	Flynn, Patrick C.	T4	1263	12/15/2013	168		168	AA	P
248	2013083	1775	403	Durham, Rick J.	T4	1263	12/15/2013	126.2		126.2	AA	P
248	2013083	1775	403	Flynn, Patrick C.	T4	1263	12/15/2013	84		84	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1260	11/30/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1260	11/30/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1260	11/30/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1254	11/15/2013	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1254	11/15/2013	40.31		40.31	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1254	11/15/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1248	10/31/2013	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1248	10/31/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1239	10/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1233	9/30/2013	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1233	9/30/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1233	9/30/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1227	9/15/2013	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1227	9/15/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1227	9/15/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1227	9/15/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1221	8/31/2013	322.48		322.48	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1221	8/31/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1221	8/31/2013	161.24		161.24	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1221	8/31/2013	80.62		80.62	AA	P
248	2013083	1775	403	Wilson, Michael A.	T4	1221	8/31/2013	161.24		161.24	AA	P

Total 6,251.91

SIXTH DATA REQUEST #3

JE Line	Do Ty	Doc No.	G/L Date	Explanation	Purchase Order	Asset Number	LT 1 Amount	P C	Doc Co	LT 1 Debit
1	OV	881	12/26/2007	TBE GROUP, INC.	00000011	2001311	23,660.00	P	00248	23,660.00
				Column Total			23,660.00			23,660.00
				Ledger Total			23,660.00			23,660.00
				Posted Total			23,660.00			23,660.00
				Unposted Total						

Address Number	Service/ Tax Date	Transaction Originator	User ID	Business Unit
3006994	12/26/2007	TWIERZBICK	JAMURPHY	241