

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

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASTY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsbattorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

June 20, 2008

E-FILING

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

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

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

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

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

Dear Ms. Cole:

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

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

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

For each addition, provide the following:

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

RESPONSE:

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

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

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

RESPONSE:

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

3. The following items relate to the utility's requested rate case expense.
 - (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
 - (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.
 - (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
 - (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.
 - (e) Please provide an itemized list of all other costs estimate to be incurred through the PAA process.

RESPONSE:

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

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

RESPONSE:

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

During Business Hours:

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

After Hours:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

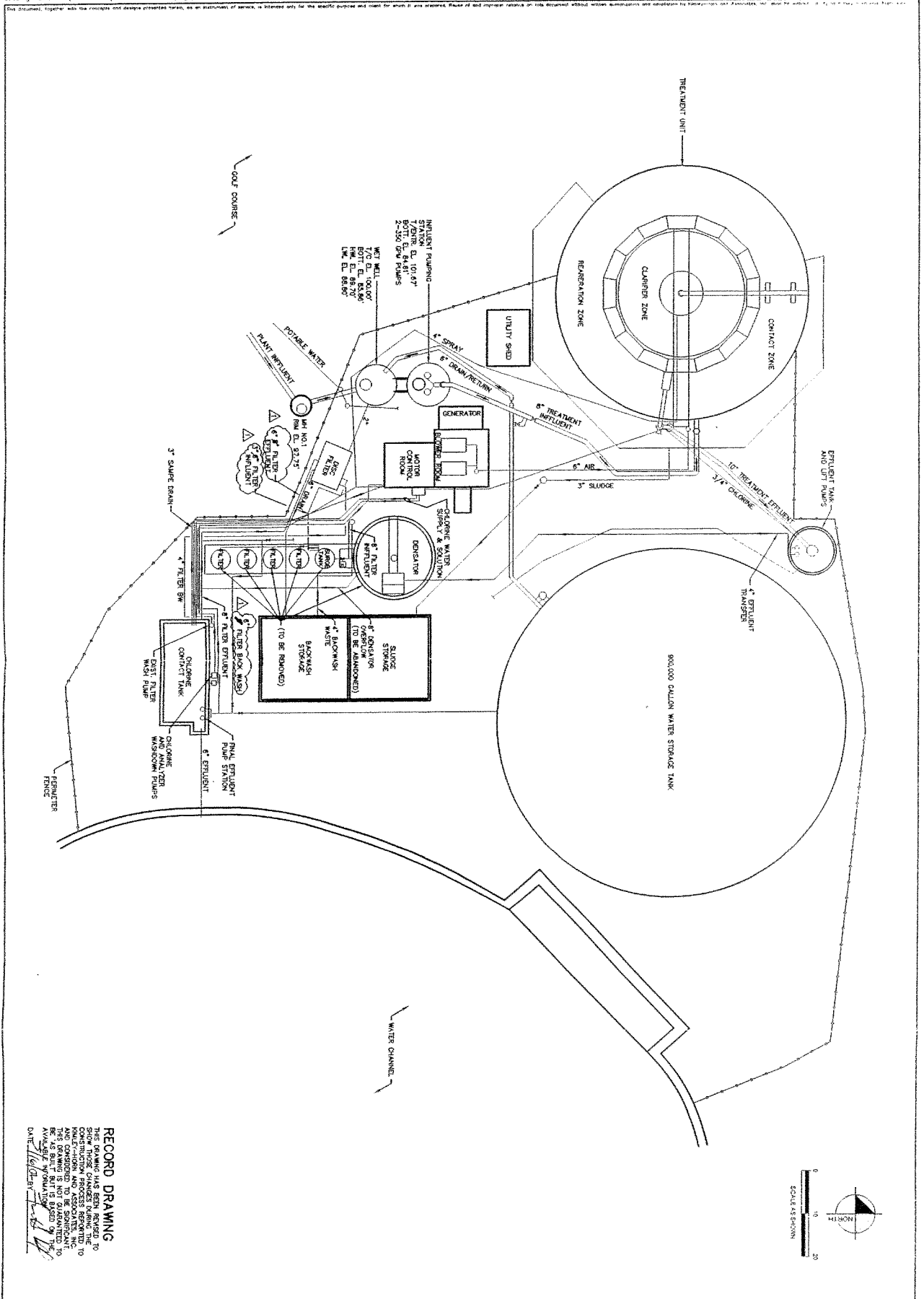
MSF/cm
Enclosures

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

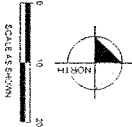
Attachments Responding to Item 1

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

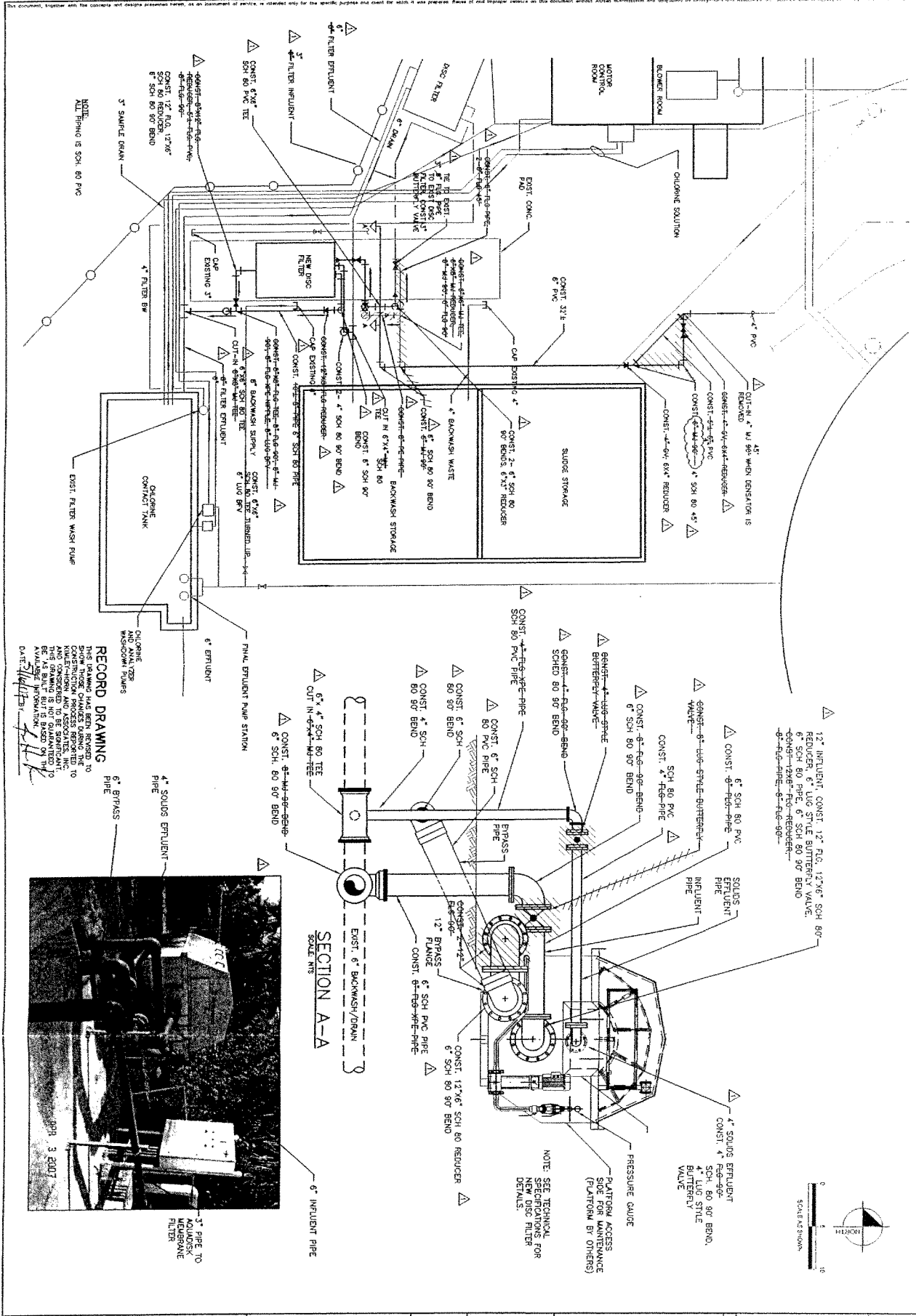
Attachments Responding to Item 2



RECORD DRAWING
 THIS DRAWING HAS BEEN REVIEWED TO THE SATISFACTION OF THE CITY OF STUART AND THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION AND IS BEING SUBMITTED TO THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION AS A RECORD DRAWING. THIS DRAWING IS NOT TO BE USED FOR CONSTRUCTION PURPOSES.
 DATE: 5/16/07
 BY: [Signature]

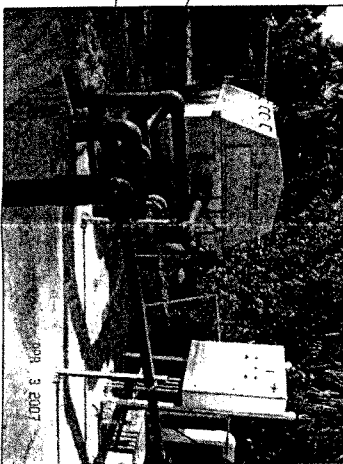


| | | | | | | |
|----------------------|---|-----------|---|---|--|--------------------------------------|
| C-01 SHEET NUMBER | MILES GRANT WWT FILTER REPLACEMENT STUART, FLORIDA | SITE PLAN | SCALE: AS SHOWN DESIGNED BY: JEP DRAWN BY: JEP CHECKED BY: JEP | DESIGN ENGINEER: JIMMY E. POTES FLORIDA REGISTRATION NUMBER: 22861 SEAL | Kimley-Horn and Associates, Inc. © 2004 KIMLEY-HORN AND ASSOCIATES, INC. 6411 BIRMINGHAM DRIVE, WEST PALM BEACH, FL 33411 PHONE (561) 845-0865 FAX (561) 863-8175 WWW.KIMLEY-HORN.COM CA 00033096 | RECORDED DRAWINGS REC. NO. 07-015 |
| | | | DATE: 5/16/07 PROJECT NO: 144080000 | DESIGNER'S SEAL | RECORD NUMBER | |

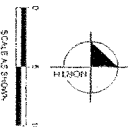


NOTE:
ALL PIPING IS SCH. 80 PVC

RECORD DRAWING
THIS DRAWING IS TO BE USED FOR THE CONSTRUCTION PROCESS REFERRED TO AND CONSIDERED TO BE QUANTITATIVE PRELIMINARY INFORMATION.
DATE: 5/16/07



SECTION A-A
SCALE: NTS



MILES GRANT WWTP
FILTER
REPLACEMENT
STUART, FLORIDA

IMPROVEMENT PLAN
AND
SECTIONS

SCALE: AS NOTED
DESIGN ENGINEER: JOHN E. POTTS
DESIGNED BY: J.P.
DRAWN BY: J.P.
CHECKED BY: J.P.
DATE: 2/28/07

Kimley-Horn and Associates, Inc.
2004 KIMLEY-HORN AND ASSOCIATES, INC.
4433 FARMWOOD DRIVE, WEST PALM BEACH, FL 33411
PHONE: 561-840-0800 FAX: 561-840-0801
WWW.KIMLEY-HORN.COM CA 00000096

| | |
|-----------------------|-------------------|
| PROJECT NO. 144080000 | SHEET NUMBER C-02 |
| DATE: 2/06 | DATE: 2/06 |
| DESIGNED BY: J.P. | CHECKED BY: J.P. |
| DRAWN BY: J.P. | DATE: 2/28/07 |

Attachments Responding to Item 3

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Miles Grant Water & Sewer Co.
 Docket No: 070695-VIS
 Test Year Ended: 06/30/07

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
|--------|--------------------------------|--------------------------------|------------------------|-----------------|-----------------------------------|-----------------------------------|-------------------------|----------------------------------|---|---|
| Line # | Firm or Vendor Name | Counsel, Consultant or Witness | Hourly Rate Per Person | Estimated Hours | Total Estimate of Charges by Firm | Actual Hours Worked as of 6/11/09 | Actual Charges Incurred | Estimate to Complete Through PAA | Estimate of Charges to Complete Through PAA | Type of Service Rendered |
| 1 | Milan, Swain & Associates | Deborah Swain | 180 | 5 | 810 | 17.00 | 3,060 | 5.00 | 900 | Assist w/MFRs, data requests, audit facilitation |
| 2 | Milan, Swain & Associates | Cynthia Yapp | 140 | 333 | 46,820 | 341.70 | 47,838 | 15.00 | 2,100 | Assist w/MFRs, data requests, audit facilitation |
| 3 | Milan, Swain & Associates | Maria Bravo | 140 | 12 | 1,645 | 3.75 | 525 | 1.00 | 140 | Assist w/MFRs, data requests, audit facilitation |
| 4 | Milan, Swain & Associates | Sandra Castillo | 50 | 2 | 100 | 2.00 | 100 | 1.00 | 50 | Assist w/MFRs, data requests, audit facilitation |
| 5 | Rose, Sundstrom & Bentley, LLP | Marlin Friedman | 290 | 156 | 45,240 | 22.30 | 12,600 | 133.70 | 38,773 | Legal Fees |
| 6 | M&R Consultants | Frank Seidman | 135 | 50 | 6,900 | 22.11 | 3,039 | 44.00 | 6,240 | U&U Analysis, Assist w/ MFRs, data requests, audit facilitation |
| 7 | Public Service Commission | | n/a | n/a | 4,000 | n/a | - | 0.00 | - | Filing Fee |
| 8 | Water Service Corp. | John Hoy | 96 | 50 | 4,800 | 9.00 | 864 | 50.00 | 4,750 | Assist w/MFRs, data requests, audit facilitation |
| 9 | Water Service Corp. | Kristen Weeks | 46 | 300 | 13,800 | 61.00 | 2,806 | 300.00 | 13,500 | Assist w/MFRs, data requests, audit facilitation |
| 10 | Water Service Corp. | Patrick Flynn | 33.92 | 100 | 3,392 | 24.75 | 840 | 100.00 | 3,292 | Assist w/MFRs, data requests, audit facilitation |
| 11 | Water Service Corp. | Michelle Rochow | 34 | 450 | 15,300 | 188.50 | 6,409 | 450.00 | 14,850 | Assist w/MFRs, data requests, audit facilitation |
| 12 | Water Service Corp. | Erin Povich | 31 | 450 | 13,950 | 117.00 | 3,627 | 450.00 | 13,500 | Assist w/MFRs, data requests, audit facilitation |
| 13 | Water Service Corp. | Dipasquale, Susan M | 33.92 | 100 | 3,392 | 11.00 | 373 | 100.00 | 3,292 | Assist w/MFRs, data requests, audit facilitation |
| 14 | Water Service Corp. | Durham, Rick | 96.49 | 50 | 4,825 | 5.50 | 531 | 450.00 | 4,375 | Assist w/MFRs, data requests, audit facilitation |
| 15 | Water Service Corp. | Marzouk, Michelle | 14 | 100 | 1,400 | 38.50 | 539 | 450.00 | 950 | Assist w/MFRs, data requests, audit facilitation |
| 16 | Water Service Corp. | Valerie, LaWanda | 14 | 100 | 1,400 | 95.24 | 1,333 | 450.00 | 950 | Assist w/MFRs, data requests, audit facilitation |
| 13 | Water Service Corp. | | n/a | na | 1,779 | na | 2,734 | na | 1,000 | Customer notices, postage |
| 14 | Water Service Corp. | | n/a | n/a | 228 | n/a | 342 | n/a | 200 | Customer notices, stock |
| 15 | Water Service Corp. | | n/a | n/a | 1,200 | n/a | - | n/a | 1,200 | Travel, Airfare |
| 16 | Water Service Corp. | | n/a | n/a | 1,600 | n/a | - | n/a | 1,600 | Travel, Hotel/Accommodation |
| 17 | Water Service Corp. | | n/a | n/a | 400 | n/a | - | n/a | 400 | Travel, Rental Car |
| 18 | Water Service Corp. | | n/a | n/a | 12,000 | n/a | 12,000 | n/a | 12,000 | Fed Ex, copies & other misc. |
| 19 | Estimate Through | | | | \$ 184,781 | | \$ 99,560 | | \$ 124,062 | |

20 PAA
 21 Commission Hearing

22 Amortization Period 4 Years
 23 Explanation if different from Section 367.0816, Florida

24 Amortization of Rate Case Expense:

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

29 Method of allocation between systems:

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

inv. 63827

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

Management & Regulatory Consultants, Inc.

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

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

09/10/07
20026.10

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

PREVIOUS BALANCE \$ 0.00

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

EXPENSES

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

BALANCE DUE \$ 1755.00

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

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

Management & Regulatory Consultants, Inc.

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

11/01/07
 20026.10

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

PREVIOUS BALANCE \$ 1755.00

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

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

Management & Regulatory Consultants, Inc.

(11/01/07 Invoice) - cont.

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

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

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

Management & Regulatory Consultants, Inc.

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

12/27/07
 20026.10

Doc # 29622
 2/11/08

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

PREVIOUS BALANCE \$12423.17

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

EXPENSES

PAYMENTS AND CREDITS

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

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

\$1539 \$972 \$999

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

Doc 38006
 3/7/08

Management & Regulatory Consultants, Inc.

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

02/14/08
 20026.10

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

PREVIOUS BALANCE

\$14178.17

Week of:

HOURS

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

EXPENSES

PAYMENTS AND CREDITS

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

BALANCE DUE

=====
 \$ 6516.92

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

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

Note: LUSI is Lake Utility Services, Inc.

\$ 1768.50

\$499.50

\$330.75

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

Management & Regulatory Consultants, Inc.

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

03/04/08
20026.10

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

PREVIOUS BALANCE \$ 6516.92

Week of: HOURS

| | | | |
|-------------|---|------|-----------|
| 02/11/08 FS | CONSULTING - LUSI - UPDATE "F" SCHEDULES. | 0.50 | 67.50 |
| 02/25/08 FS | CONSULTING - MILES GRANT - UPDATE "F" SCHEDULES. | 0.50 | 67.00 |
| | FOR CURRENT SERVICES RENDERED | 1.00 | \$ 135.00 |

EXPENSES

PAYMENTS AND CREDITS

| | | | |
|----------|----------------|---|------------|
| 03/04/08 | PAYMENT, as of | - | 0.00 |
| | | | ===== |
| | BALANCE DUE | | \$ 6651.92 |

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

Doc
44342

\$67.50

\$67.00

3/28/08

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

Management & Regulatory Consultants, Inc.

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

05/07/08
 20026.10

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

PREVIOUS BALANCE \$ 6516.92

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

EXPENSES

PAYMENTS AND CREDITS

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

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

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

BILLED EXPENSE

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

PROJECTED REMAINING EXPENSE

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

Cumulative Total, Billed and Remaining

\$7,739.94

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

TOTAL HOURS 2.70

PROFESSIONAL FEES \$ 607.50

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT
\$ 607.50

Invoice # 62423
Vendor # 08662

LAW OFFICES
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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

TOTAL HOURS 2.30

PROFESSIONAL FEES \$ 632.50

TELECOPIER 1.50
LONG DISTANCE CALLS 1.75
LEXIS SERVICE 8.72

TOTAL COSTS ADVANCED \$ 11.97

TOTAL STATEMENT
\$ 644.47

invoice # 65218
vendor # 08662

LAW OFFICES
ROSE, SUNDBSTROM & 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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

TOTAL STATEMENT -----
\$ 225.75
=====

LAW OFFICES
ROSE, SUNDBSTROM & 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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

TOTAL HOURS .30

PROFESSIONAL FEES \$ 67.50

FEDERAL EXPRESS 5.56
PHOTOCOPIES 18.00

TOTAL COSTS ADVANCED \$ 23.56

TOTAL STATEMENT -----
\$ 91.06
=====

LAW OFFICES
ROSE, SUNDBSTROM & 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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

12/05/07 REVIEW CORRESPONDENCE FROM PSC APPROVING TEST YEAR LETTER; DRAFT CORRESPONDENCE TO CLIENT AND RATE CASE CONSULTANTS REGARDING APPROVAL OF TEST YEAR AND REQUIREMENTS CONTAINED IN THE PSC'S LETTER. .30

TOTAL HOURS .30

PROFESSIONAL FEES \$ 67.50

PHOTOCOPIES 1.00

TOTAL COSTS ADVANCED \$ 1.00

TOTAL STATEMENT -----
\$ 68.50
=====

Doc 29608
2/11/08

LAW OFFICES
ROSE, SUNDBSTROM & 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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

PROFESSIONAL FEES \$ 142.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT
\$ 142.00

Doc # 38615

3/10/08

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

TOTAL HOURS 4.00

PROFESSIONAL FEES \$ 1,160.00

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

TOTAL COSTS ADVANCED \$ 4,715.85

TOTAL STATEMENT -----
\$ 5,875.85
=====

LAW OFFICES
ROSE, 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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

| | | |
|---------|---|------|
| 3/11/08 | DRAFT RATE CASE SYNOPSIS PURSUANT TO FLORIDA RULE 25-22.0407; REVIEW MATERIALS NEEDED TO DRAFT SYNOPSIS, INCLUDING: REVIEW OF PROPOSED INTERIM AND FINAL RATES, REVIEW OF APPLICATION FOR RATE INCREASE AND REVIEW OF TEST YEAR LETTER. | 1.80 |
| 3/26/08 | TELEPHONE CONFERENCE WITH MR. FLETCHER OF PSC WHO TELEPHONED AND DRAFT LETTER TO MS. COLE EXTENDING INTERIM RATE DEADLINE. | .30 |

TOTAL HOURS 2.10

PROFESSIONAL FEES \$ 582.00

| | |
|---------------------|----------|
| FEDERAL EXPRESS | 183.42 |
| LEXIS SERVICE | 3.01 |
| OUTSIDE PHOTOCOPIES | 1,608.81 |
| PHOTOCOPIES | 1.75 |

TOTAL COSTS ADVANCED \$ 1,796.99

TOTAL STATEMENT \$ 2,378.99

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

MATTER: MILES GRANT WATER AND SEWER CO
2007 RATE CASE

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

LAW OFFICES
ROSE, SUNDBSTROM & 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 #: 37585

PAGE 2

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

TOTAL HOURS 9.10

PROFESSIONAL FEES \$ 2,523.50

PHOTOCOPIES 42.50

TOTAL COSTS ADVANCED \$ 42.50

TOTAL STATEMENT \$ 2,566.00

=====

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

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

Estimated Disbursements

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

Current Timesheets Report

Order By: Project

Milian, Swain & Associates

Page 1

Project: U02-14 — U02-14

Period: 07/01/2007 — 05/30/2008

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

Current Timesheets Report

Order By: Project

Milian, Swain & Associates

Page 2

Project: U02-14 — U02-14

Period: 07/01/2007 — 05/30/2008

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

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

INVOICE

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

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

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

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

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

Inv# 63826
Vendor 15933

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

INVOICE

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

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

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

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

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

invoice # 63826
vendor 15933

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

INVOICE

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

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

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

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

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

Doc # 15974
12/22/07

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

INVOICE

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

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

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

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

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

Doc. # 15977
12/22/07

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

INVOICE

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

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

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

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

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

Doc. # 29609
2/11/08

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

INVOICE

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

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

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

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

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

Doc # 41789
3/18/08

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

INVOICE

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

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

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

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

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

Doc # 44325
3/28/08

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

INVOICE

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

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

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

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

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

Doc # 60750
5/27/08

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

Estimate to Complete Through PAA

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

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

300 24 21

Invoice

RECEIVED
APR 24 2008

Batch 22860

Doc 51957



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

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

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

ENTERED

APR 23 2008

Miscellaneous Service Area Mapping
Professional Services through November 18, 2007

Professional Personnel

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

Unit Billing

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

Total this Invoice **\$13,051.30**

Outstanding Invoices

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

** call her with check #51957*

Billings to Date

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

Services provided during this period include:

3739.60 LUSI Rate Case Mapping

5584.60 Wedgefield Mapping

3727.10 Miles Grant Mapping

13051.30 Total

CPH Engineers, Inc.



Accounting Distribution

1/3 to LUSI Rate Case 2009507 -6050

1/3 to Wedgefield Rate Case 2009508 -6050

1/3 to Miles Grant Rate Case 2009509 -6050



8/23/08

Account Description

G/L

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

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

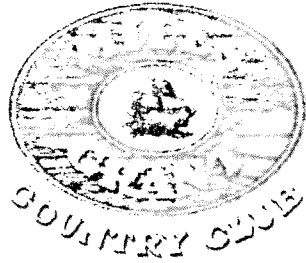
| | | | | | |
|---------------------------------------|----|------------|-----|---------------|-----------------|
| Rochow, Michelle Menotti | 34 | 1/15/2008 | 253 | 2.00 | 68 |
| Rochow, Michelle Menotti | 34 | 1/15/2008 | 253 | 3.00 | 102 |
| Rochow, Michelle Menotti | 34 | 1/15/2008 | 253 | 1.00 |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

Captive Rates

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

Attachments Responding to Item 5

Service Agreement



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

December 16, 1985

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

Dear Mr. Owens:

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

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

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

Sincerely,

Harvey Mahlig
President

HM:dlc

enc.



South Florida Water Management District

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

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

IN REPLY REFER TO:

December 11, 1985

Harvey Mahlig, President
Miles Grant Country Club
5141 SE Miles Grant Road
Seventi, FL 33494

RE: Modification, water use Permit 43-00067-W
Martin County

Dear Mr. Mahlig:

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

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

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

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

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

Stanley W. Doherty, Chairman - North Palm Beach
William E. Sadowski, Vice Chairman - Miami

J. Neil Gallagher
St. Cloud

Nathaniel P. Reed
Hobe Sound

William E. Abrams
Plantation

John F. Flanagan
North Palm Beach

Timor E. Powers
Indiantown

Nancy H. Roen
Plantation

Oscar M. Corbin, Jr.
Ft. Myers

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

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

Sincerely,



Richard F. Power
Hydrogeologist
Water Use Division
Resource Control Department

cc: Mr. Nathaniel Reed
Mr. Timar Powers

UTILITIES, INC. OF FLORIDA

AN AFFILIATE OF UTILITIES, INC.

200 WEATHERSFIELD AVE.

ALTAMONTE SPRINGS, FLORIDA 32701

TELEPHONE: 305-869-1919

CORPORATE OFFICES:

2335 Sanders Road

Northbrook, Illinois 60062

Telephone: 312/498-6440

January 2, 1986

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

Dear Mr. Mahlig:

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

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

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

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

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

Page -2-

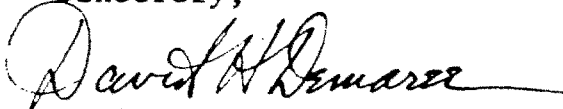
Mr. Harvey Mahlig
January 2, 1986

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

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

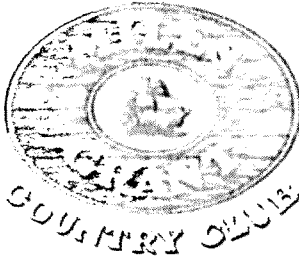
Please let us know if you wish to pursue this subject further.

Sincerely,

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

David H. Demaree
Vice President

DHD:ajm



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

August 25, 1988

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

Dear Mr. O'Brien:

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

Please advise to the correctness of this rate.

Sincerely,

Carlton H. Burcher
Carlton H. Burcher
Vice President

CHB:dlc

UTILITIES, INC.

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

*file
Miles Grant
Rates*

August 30, 1988

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

Dear Mr. Burcher:

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

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

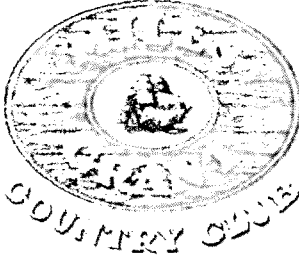
We are interested in working with you and the country club in this matter in the spirit of cooperation. If you have a question on any of these conditions, please feel free to call me collect.

Sincerely,



David H. Demaree
Vice President, Operations

DHD:ajm



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

August 14, 1989

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

Dear Mr. Demaree:

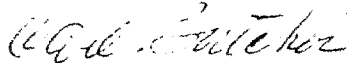
We would like to formalize our agreement with your company to provide supplemental water to Miles Grant Country Club. This water will enable us to maintain our ponds at the legally set limit of 6" above mean sea level (?) and still properly irrigate our golf course. This additional water will only be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

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

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

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

Very truly yours,


Carl Butcher
President

CB:al

MILES GRANT WATER & SEWER COMPANY

Sub 640

Rates are stated bimonthly

Effective 08/12/07

WATER:

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

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

SEWER:

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

MISCELLANEOUS:

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

Discovery Items 5(d)

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

| REPORT UBR | THD/ (S2BD RC) S | UMMARY CONSUMPT | ION BY THOUSAND | \$ FOR INVOICES | ISSUED | CREA | TED ON 18/18/24 | 7/31/2007 | GE 3 | | | | | |
|--------------|------------------|-----------------|-----------------|-----------------|---------------|------|-----------------|-----------|--------|-----------|---------|----------|----------|-------------|
| U REPORT UBR | THD/ (S2BD RC) | SUMPTION BY THO | USANDS FOR INVO | ICES ISSUED | BILING SYSTEM | CREA | TED ON 18/18/24 | PA | GE 3 | | | | | |
| SUMMARY CON | | | | | | | | | | | | | | |
| BillCode | Page | January | February | March | April | May | June | July | August | September | October | November | December | Grand Total |
| 64002 | 130 | | | | | 1 | | | | | | | | 1 |

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

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

| (S2BA, RC) Report UB | RCONS, BRCONS | RC Detail Casu | ption Informal | ion by Bill Cod | e By Account | Created | On 18/15/05 07 | Page 2 | -37 | 8 | Grand Total | | | | |
|----------------------|---------------|----------------|----------------|---------------------------|--------------------------------|------------------------|----------------|--------|-------|--------|-------------|---------|----------|----------|-------------|
| (S2BA, RC) Report UB | | | Detail Co | Utilites, reumption Infor | Inc - Billing S mation by Bill | System Code by Account | | | | | | | | | |
| BillCode | Account Numbr | B, Pro | January | February | March | April | May | June | July | August | September | October | November | December | Grand Total |
| 64002 | 6400107092 | 3 | | | 2570 | | 139050 | | 77580 | | | | | | 210200 |

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

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

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

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

REPORT UBR THDW(528D,RC) UTILITY BILLING SYSTEM TED ON 7/30/2007
 (1)REPORT UBR THDW(528D,RC) UTILITY BILLING SYSTEM PA GE 10
 SUMMARY CON SUMPTION OF USANDS FICES ISSUED

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

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

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

(528A, RC) Report UB RCONS, RC Detail (mption Info) by Bill (e By Accou Created On 16:15:0
 (1)528A .RC) Report U BROONS .RC Utilities, Inc - Billing system Page 4 -37
 Detail Co nsumption mation by f Code by Account 6

| BLCode | Account Numb | B.Pro | January | February | March | April | May | June | July | August | September | October | November | December | GrandTotal |
|--------|--------------|-------|---------|----------|-------|-------|-------|------|--------|--------|-----------|---------|----------|----------|------------|
| 64022 | 6400105131 | 6 | | 72030 | | | 81500 | | 137200 | | 90790 | | 101790 | | 156150 |
| 64022 | 6400105112 | 6 | | 88160 | | | 73320 | | 99310 | | 94280 | | 85360 | | 111080 |
| 64022 | 6400104163 | 6 | | 480820 | | | 4750 | | 1110 | | 520 | | 2040 | | 15560 |
| | | | | | | | | | | | | | | | 504800 |

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

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

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

Discovery Items 5(e)

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

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

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

| Line No. | Bill Code | Class/Meter Size | Total Bills | Total Gallons (MG) | Adjustments | Test Year Rates | Test Year Revenues | Current Rates Eff. 8.12.07 | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
|----------|-----------|---|-------------|--------------------|-------------|-----------------|--------------------|----------------------------|---------------------|----------------|----------------------------|
| 1 | | RESIDENTIAL | | | | | | | | | |
| 2 | 64022 | 5/8" | 7,215 | | | \$ 27.98 | \$201,875.70 | \$ 28.79 | \$ 207,719.85 | \$ 54.82 | \$ 395,526.30 |
| 3 | | Gallonage Charge per 1000 gallons | | 29,619 | | 3.95 | 116,995.05 | 4.06 | 120,253.14 | 7.56 | 223,919.64 |
| 4 | | (Maximum 20,000 gallons) | | | | | | | | | |
| 5 | | Total Residential | 7,215 | 29,619 | | | \$318,870.75 | | \$ 327,972.99 | | \$ 619,445.94 |
| 6 | | Average Residential Bill | | | | | \$ 44.20 | | \$ 45.46 | | \$ 85.85 |
| 7 | | | | | | | | | | | |
| 8 | | GENERAL SERVICE | | | | | | | | | |
| 9 | 64029 | 5/8" | 72 | | | 27.98 | \$2,014.56 | 28.79 | \$ 2,072.88 | \$ 54.82 | \$ 3,947.04 |
| 10 | 64032 | 1-1/2" | 6 | | | 139.95 | 839.76 | 144.00 | 864.00 | 274.10 | 1,644.60 |
| 11 | 64033 | 2" | 6 | | | 223.94 | 1,343.64 | 230.41 | 1,382.46 | 438.56 | 2,631.36 |
| 12 | 64035 | 4" | 0 | | | 699.88 | - | 720.11 | - | 1,370.50 | - |
| 13 | | Gallonage Charge per 1000 gallons | | 1,717 | | 3.95 | 6,782.15 | 4.06 | 6,971.02 | 9.07 | 15,573.19 |
| 14 | | Total General Service | 84 | 1,717 | | | \$10,980.11 | | \$ 11,290.36 | | \$ 23,796.19 |
| 15 | | Average General Service Bill | | | | | \$ 130.72 | | \$ 134.41 | | \$ 283.29 |
| 16 | | IRRIGATION | | | | | | | | | |
| 17 | 64007 | 2" Irrigation Bulk Rate | 6 | | | 0.00 | - | - | - | - | - |
| 18 | | Gallonage Charge per 1,000 Gallons | | 9,347 | -9,347 | 0 | 0.53 | 4,953.91 | 0.54 | 5,047.38 | - |
| 19 | | Total Irrigation | 6 | 9,347 | (9,347) | 0 | \$ 4,953.91 | | \$ 5,047.38 | | \$ - |
| 20 | | Average Irrigation Bill | | | | | \$825.65 | | \$841.23 | | \$0.00 |
| 21 | | Other Revenues | | | | | \$ 1,501.05 | | \$ 1,501.05 | | \$ 1,501.05 |
| 22 | | | | | | | | | | | |
| 23 | | Total Annualized / Proposed Revenues | | | | | \$336,305.82 | | \$ 345,811.78 | | \$ 644,743.18 |
| 24 | | Adjustment to reclassify revenues for Bill Code 64007 booked to the incorrect account | | | | | \$ (4,953.91) | | \$ (5,047.38) | | |
| 25 | | Adjusted Annualized / Proposed Revenues | | | | | \$ 331,351.91 | | \$ 340,764.40 | | \$ 644,743.18 |
| 26 | | Total Per Books | | | | | \$ 337,176.06 | | \$ 337,176.06 | | \$ 337,176.06 |
| 27 | | Difference | | | | | \$ (5,824.15) | | \$ 3,588.34 | | \$ 307,567.12 |
| 28 | | Percentage | | | | | -1.73% | | 1.06% | | 91.22% |