

Ruth Nettles

080295-WU

From: Tonya Simpson [TSimpson@RSBattorneys.com]
Sent: Thursday, October 15, 2009 4:02 PM
To: Filings@psc.state.fl.us
Cc: Jennie Lingo; Keino Young
Subject: Sun Communities Finance LLC d/b/a Water Oak
Attachments: _1015155912_001.pdf

- a. F. Marshall Deterding, Esquire
Rose, Sundstrom & Bentley, LLP
2548 Blairstone Pines Drive
Tallahassee, FL 32301
PHONE: 877-6555
- b. Sun Communities Finance LLC D/B/A Water Oak Utility; PSC Docket No. 080295-WU
Rate Restructuring to Implement Conservation Rates in Lake County
- c. Sun Communities Finance LLC d/b/a Water Oak Utility
- d. One 1 page letter and a 25 page attachment - total of 26 pages

Tonya M. Simpson
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DOCUMENT NUMBER-DATE

10608 OCT 15 8

FPSC-COMMISSION CLERK

10/15/2009

LAW OFFICES

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MARTIN S. FRIEDMAN, P.A.
BRIDGET M. GRIMSLEY
CHRISTIAN W. MARCELLI
BRIAN J. STREET

October 15, 2009

VIA EMAIL

Ms. Jennie Lingo
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Sun Communities Finance LLC D/B/A Water Oak Utility; PSC Docket No. 080295-WU
Rate Restructuring to Implement Conservation Rates in Lake County
Our File No. 33013.01

Dear Ms. Lingo:

Attached in accordance with the request and your October 13, 2009 letter is a complete up-to-date breakdown for rate case expenses incurred by Sun Communities Finance LLC d/b/a Water Oak Utility in the above-referenced docket.

If you need any other information, please let me know. We will be glad to get it to you as quickly as possible. Thank you for your consideration of these costs incurred by the Utility for which it needs recovery.

Sincerely,
ROSE, SUNDSTROM & BENTLEY, LLP


F. Marshall Deterding
For The Firm

FMD/tms

cc: Keino Young, Esq.
James Hoekstra
Gabriel Umbel
Robert C. Nixon, CPA

DOCUMENT NUMBER-DATE

10608 OCT 15 09

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

Legal - Rose, Sundstrom & Bentley	\$ 28,604.00
Accounting - Carlstedt, Jackson, Nixon & Wilson CPA's	\$ 11,357.00
In-House Time and Expenses	<u>\$ 8,140.00</u>
Total Actual and Estimated Expense	<u>\$ 48,101.00</u>
Four Year Amortization	/4
Annual Amortization of Actual and Estimated Rate Restructuring Expense	<u>\$ 12,025.00</u>

DOCUMENT NUMBER-DATE
10608 OCT 15 08
FPSC-COMMISSION CLERK

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

<u>Estimate to Complete</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
Obtain and review staff recommendation and telephone conference with client and accountant re: same. Detailed correspondence with client re: same and issues related to same; review analysis of both and answer questions of client re: staff recommendation. 6.0 hours @ \$310 Fed-Ex, Photocopies, Fax, and Postage	1,860	200	2,060
Prepare for and attend final agenda conference; make presentation to Commission; return and contact client and detailed letter to client and accountant re: outcome of agenda conference and remaining steps to finalization. 6.0 hours @ \$310 Telephone and other expenses	1,860	100	1,960
Review of Final Order; discussion with client, and accountants re: same and effect of same; extensive letter to client re: same; discuss possibility of reconsideration or appeal and plan for implementation and remaining steps. 7.0 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	2,170	200	2,370
Check on finalization of Order; telephone conference, emails and correspondence to client and accountants re: same and re: implementation of same. 2.5 hours @ \$310 Telecopies, Photocopies, and Postage	775	75	850
Assist client in preparation of final customer notice of rates and preparation of final tariffs; work with staff on finalization of both; instructions to client on distribution of notice and implementation of rates; review final tariffs and forward to client for inclusion in tariff. 4.0 hours @ \$310 Telecopies, Fed-Ex, Photocopies, Postage, and Telephone	1,240	100	1,340
Total Estimated Expense to Complete	<u>\$ 7,905</u>	<u>\$675</u>	<u>\$8,580</u>

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

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

<u>Invoice Date</u>	<u>Hours</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
4/15/2008	3.0	\$ 870.00	\$ -	\$ 870.00
5/13/2008	4.0	\$ 1,160.00	\$ -	\$ 1,160.00
6/12/2008	13.9	\$ 4,031.00	\$ 1,001.10	\$ 5,032.10
7/11/2008	4.8	\$ 1,392.00	\$ -	\$ 1,392.00
11/12/2008	5.8	\$ 1,682.00	\$ -	\$ 1,682.00
12/10/2008	0.3	\$ 87.00	\$ -	\$ 87.00
1/12/2009	14.4	\$ 4,176.00	\$ 120.75	\$ 4,296.75
4/16/2009	4.7	\$ 1,504.00	\$ -	\$ 1,504.00
5/11/2009	2.2	\$ 704.00	\$ -	\$ 704.00
6/30/2009	0.7	\$ 224.00	\$ -	\$ 224.00
7/9/2009	6.9	\$ 2,208.00	\$ -	\$ 2,208.00
8/10/2009	<u>2.7</u>	<u>\$ 864.00</u>	<u>\$ -</u>	<u>\$ 864.00</u>
	63.4	\$ 18,902.00	\$ 1,121.85	\$ 20,023.85

TOTAL ACTUAL FEES AND COSTS \$ 20,023.85

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

DECEMBER 10, 2008
INVOICE # 39010
FILE # 33013-00001
PAGE 1

11/14/08	REVIEW MESSAGE FROM PAUL STALLCUP AND ATTEMPT TO CONTACT STALLCUP REGARDING STAFF RECOMMENDATION.	.30
	TOTAL HOURS	.30
	PROFESSIONAL FEES	\$ 87.00
	TOTAL COSTS ADVANCED	\$.00
	TOTAL STATEMENT	----- \$ 87.00 =====

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C/O JOHN B. MCLAREN, CFO
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SOUTHFIELD, MI 48034

JANUARY 12, 2009
INVOICE # 39176
FILE # 33013-00003
PAGE 1

MATTER: GENERAL MATTERS-WATER OAK UTILITIES

11/03/08	REVIEW EMAIL FROM BOB NIXON REGARDING ISSUES ON REVENUE RESTRUCTURING; REVIEW FILE REGARDING SAME.	.50
11/13/08	REVIEW FILE AND FILE ON THE WEBSITE AND NOTES; DRAFT EMAIL TO PAUL STALLCUP; REVIEW EMAILS FROM JIM HOEKSTRA AND RESPOND TO SAME; REVIEW PSC WEBSITE REGARDING SAME.	1.90
11/17/08	TELEPHONE CONFERENCE WITH PAUL STALLCUP; WORK ON DRAFT RATE CASE EXPENSE SCHEDULE; REVIEW RULES ON CUSTOMER MEETINGS AND NOTICES AND LIMITED PROCEEDINGS.	1.50
11/18/08	TELEPHONE CONFERENCE WITH JENNIE LINGO OF THE PSC STAFF; CONTINUE WORK ON RATE CASE EXPENSE SCHEDULE; SEND OUT DRAFTS OF ESTIMATE TO COMPLETE; TELEPHONE CONFERENCE WITH WATER OAK STAFF REGARDING LOCATION OF CLUBHOUSES AND SIZE FOR CUSTOMER MEETING AND CONTACT FOR SAME; ADDITIONAL CONFERENCE CALL WITH STAFF ANALYST REGARDING SAME.	2.20
11/19/08	REVIEW BOB NIXON'S SCHEDULE ON RATE CASE EXPENSE; INCORPORATE THOSE SCHEDULES INTO A GROUP OF SCHEDULES; EMAIL TO HOEKSTRA AND UMBEL REGARDING IN-HOUSE COSTS; PREPARE ESTIMATE OF NOTICE AND OTHER COSTS; REVIEW EMAIL FROM HOEKSTRA REGARDING SAME; SET UP CONFERENCE CALL FOR FOLLOWING WEEK.	1.70
11/25/08	REVIEW SCHEDULES REGARDING RATE CASE EXPENSE AND PREPARE FOR TELEPHONE CONFERENCE; TELEPHONE CONFERENCE WITH JIM HOEKSTRA REGARDING RATE CASE EXPENSE AND PROCESS AND ISSUES IN RATE RESTRUCTURING PROCEEDING; TELEPHONE CONFERENCE WITH BOB NIXON REGARDING NEED TO DISCUSS TWO ISSUES FURTHER WITH STAFF.	1.20
11/26/08	FINISH DRAFT OF RATE CASE EXPENSE SCHEDULES AND FORWARD ALL WITH COVER LETTER TO CLIENT.	1.40

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SUN COMMUNITIES, INC-WATER OAK

Invoice #: 39176

PAGE 2

12/02/08	REVIEW BOB NIXON'S EMAIL AND HOEKSTRA RESPONSE; ADDITIONAL EMAIL TO HOEKSTRA.	.90
12/05/08	TELEPHONE CONFERENCE WITH HOEKSTRA; REVIEW PRIOR EMAILS AND DRAFT REVISIONS TO RATE TARIFFS AND SEND TO HOEKSTRA.	.80
12/08/08	REVIEW HOEKSTRA EMAIL AND RESPOND IN DETAIL; REVIEW ADDITIONAL EMAILS FROM HOEKSTRA AND UMBEL.	1.30
12/12/08	FINALIZE RATE CASE EXPENSE EXHIBITS AND LETTER TO PAUL STALLCUP AND FINALIZE AND SEND SAME.	1.00

TOTAL HOURS 14.40

PROFESSIONAL FEES \$ 4,176.00

PHOTOCOPIES 120.75

TOTAL COSTS ADVANCED \$ 120.75

TOTAL STATEMENT \$ 4,296.75
=====

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WHEN REMITTING

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

APRIL 16, 2009
INVOICE # 39886
FILE # 33013-00004
PAGE 1

2/13/09	REVIEW FILE AND WEBSITE AND EMAIL TO STAFF REGARDING STATUS OF CASE.	.80
3/02/09	REVIEW PRIOR EMAIL REGARDING STATUS OF RATE RESTRUCTURING AND PSC WEBSITE REGARDING SAME; SEND ADDITIONAL EMAIL.	.60
3/04/09	REVIEW EMAIL FROM JENNIE LINGO AND RESPOND; REVIEW ADDITIONAL EMAILS REGARDING STATUS AND RESPOND AND FORWARD TO JAMES HOEKSTRA WITH COVER EMAIL.	1.60
3/26/09	REVIEW EMAIL REGARDING CUSTOMER MEETING NOTICES; RESPOND TO GABRIELE UMBEL; SEND EMAIL TO STAFF REGARDING SAME; REVIEW FILE AND WEBSITE.	1.20
3/27/09	FORWARD EMAIL SENT TO STAFF ONTO CLIENT REGARDING STATUS OF CASE.	.50

TOTAL HOURS 4.70

PROFESSIONAL FEES \$ 1,504.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT -----
\$ 1,504.00
=====

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

MAY 11, 2009
INVOICE # 40025
FILE # 33013-00004
PAGE 1

4/08/09	REVIEW PRIOR EMAILS AND ADDITIONAL EMAIL TO STAFF REGARDING STATUS AND REVIEW RESPONSES AND FORWARD ALL TO CLIENT.	.60
4/24/09	REVIEW CLIENT CORRESPONDENCE; EMAIL TO STAFF REGARDING STATUS; REVIEW PRIOR CORRESPONDENCE WITH STAFF; TELEPHONE CONFERENCE WITH BOB NIXON REGARDING PREPARATION OF INDEX AND IMPLEMENTATION; REVIEW EMAIL RESPONSE FROM STAFF AND FORWARD SAME TO CLIENT WITH COVER EMAIL; ADDITIONAL EMAIL CORRESPONDENCE WITH STAFF AND ADDITIONAL EMAIL TO CLIENT REGARDING CUSTOMER MEETING SETUP.	1.60
	TOTAL HOURS	2.20
	PROFESSIONAL FEES	\$ 704.00
	TOTAL COSTS ADVANCED	\$.00
	TOTAL STATEMENT	----- \$ 704.00 =====

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WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK
C/O JOHN B. MCLAREN, CFO
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SOUTHFIELD, MI 48034

JUNE 30, 2009
INVOICE # 40330
FILE # 33013-00003
PAGE 1

MATTER: GENERAL MATTERS-WATER OAK UTILITIES

5/13/09 REVIEW EMAIL REGARDING INFORMAL MEETING AND .70
REPLY.

TOTAL HOURS .70

PROFESSIONAL FEES \$ 224.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 224.00
=====

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

JULY 9, 2009
INVOICE # 40425
FILE # 33013-00003
PAGE 1

MATTER: GENERAL MATTERS-WATER OAK UTILITIES

6/08/09	TELEPHONE CONFERENCE WITH JENNIE LINGO; REVIEW PRIOR CORRESPONDENCE; REVIEW PRIOR NOTICES AND EMAILS; EMAIL TO CLIENT REGARDING HURRIED NOTICE; TELEPHONE CONFERENCE WITH STAFF ATTORNEY; REVIEW RULE; REVIEW STAFF NOTICE AND FORWARD TO CLIENT.	2.60
6/09/09	RESPOND TO EMAILS REGARDING NOTICE; PREPARE AFFIDAVIT AND SEND; REVIEW JENNIE LINGO INFORMATION AND RESPOND; FORWARD TO CLIENT AND REVIEW RESPONSE FROM CLIENT; REVIEW STAFF ATTORNEY EMAIL; PREPARE AFFIDAVIT AND REVIEW FINAL AFFIDAVIT AND EMAIL REGARDING COMPLETION.	1.90
6/10/09	FINALIZE AND SEND MEMO REGARDING CUSTOMER MEETING AND LETTER TO PSC REGARDING AFFIDAVIT; REVIEW EMAIL FROM JENNIE LINGO REGARDING STAFF REC.	1.30
6/11/09	REVIEW EMAIL REGARDING AGENDA CHANGE AND FORWARD TO CLIENT AND RESPOND TO HOEKSTRA QUESTION REGARDING SAME BY EMAIL.	.60
6/26/09	REVIEW GABRIELE UMBEL EMAIL REGARDING CUSTOMER MEETING OUTCOME.	.50
	TOTAL HOURS	6.90

PROFESSIONAL FEES

\$ 2,208.00

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WHEN REMITTING

SUN COMMUNITIES, INC-WATER OAK

Invoice #: 40425

PAGE 2

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 2,208.00

=====

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WHEN REMITTING

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

AUGUST 10, 2009
INVOICE # 40641
FILE # 33013-00004
PAGE 1

7/30/09	TELEPHONE CONFERENCE WITH JENNIE LINGO AND KEINO YOUNG OF PSC STAFF REGARDING ISSUES WITH CASE AND CONCERNS; REVIEW FILES REGARDING SAME; REVIEW PRIOR CASES, STATUTE AND RULES REGARDING SAME.	1.70
7/31/09	DRAFT EMAIL TO CLIENT REGARDING STATUS AND REPLY TO ADDITIONAL EMAILS.	1.00

TOTAL HOURS		2.70
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PROFESSIONAL FEES		\$ 864.00
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TOTAL COSTS ADVANCED		\$.00
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TOTAL STATEMENT		----- \$ 864.00 =====
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Sun Communities Finance d/b/a Water Oak Utility
 Limited Proceeding for Conservation Rate Structure
 Actual and Estimated Accounting Expense
 Carlstedt, Jackson, Nixon & Wilson CPA's, PA
 As of October 15, 2009

Line No.	Month of Service	Invoice Date	Fees	Out of Pocket	Total
1	Actual expense				
2	February, 2008	3/17/08	\$ 320		\$ 320
3	March, 2008	4/16/08	5,940		5,940
4	April, 2008	5/16/08	386	\$ 66	452
5	October, 2008	11/12/08	1,540	-	1,540
6	November, 2008	12/8/08	990	65	1,055
7	Total actual expense		<u>9,176</u>	<u>131</u>	<u>9,307</u>
8	Estimate to Complete				
9	Prepare rate case expense schedule				
10	R. Nixon - 2 hrs. @ \$225		450		450
11	Review Staff Recommendation				
12	R. Nixon - 4 hrs. @ \$225		900		900
13	Conferences with client/attorney				
14	R. Nixon - 2 hrs. @ \$225		450		450
15	Proof final revenues				
16	R. Nixon - 1 hr. @ \$225		225	25	250
17	Total estimate to complete		<u>2,025</u>	<u>25</u>	<u>2,050</u>
18	Total actual & estimated accounting expense		<u>\$ 11,201</u>	<u>\$ 156</u>	<u>\$ 11,357</u>



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

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

INVOICE

March 17, 2008

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

Re: Water Oaks Utilities Company, Inc.

#1965

For professional services rendered during February 2008, as follows:

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

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

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

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp ALL Catch									
<i>Work Code PROG Progress Billing</i>									
ALL Staff	02/07/08	BI	0.00	0.00	-140.00		140.00	46953	F
ALL Staff	02/07/08	BI	0.00	0.00	140.00		-140.00	46736	F
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	0.00	0.00	0.00		
WC Grp ALL Catch Total:			0.00	0.00	0.00	0.00	0.00		
WC Grp COMP COMPUTER									
<i>Work Code 181 WRITE-UP AND REVIEW</i>									
HMT TOWNER	02/18/08	BT	4.00	388.00	388.00		0.00	46953	F
HMT TOWNER	02/21/08	BT	2.00	194.00	194.00		0.00	46953	F
<i>Work Code 181 WRITE-UP AND REVIEW Total:</i>			6.00	582.00	582.00	0.00	0.00		
WC Grp COMP COMPUTER Total:			6.00	582.00	582.00	0.00	0.00		
WC Grp EXP. EXPENSES									
<i>Work Code 904 XEROX</i>									
ALL Staff	02/29/08	BX	0.00	44.40	44.40		0.00	46953	F
<i>Work Code 904 XEROX Total:</i>			0.00	44.40	44.40	0.00	0.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	02/26/08	BX	0.00	13.12	13.12		0.00	46953	F
ALL Staff	02/26/08	BX	0.00	16.41	16.41		0.00	46953	F
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	29.53	29.53	0.00	0.00		
WC Grp EXP. EXPENSES Total:			0.00	73.93	73.93	0.00	0.00		
WC Grp MISC MISCELLANEOUS									
<i>Work Code 197 TYPING</i>									
PAD DEALY	02/26/08	BT	1.00	43.00	43.00		0.00	46953	F
<i>Work Code 197 TYPING Total:</i>			1.00	43.00	43.00	0.00	0.00		
WC Grp MISC MISCELLANEOUS Total:			1.00	43.00	43.00	0.00	0.00		
WC Grp R/C REVIEWS/COMPILATION									
<i>Work Code 134 REVIEW</i>									
KUJ JACKSON	02/25/08	BT	0.25	50.00	50.00		0.00	46953	F
<i>Work Code 134 REVIEW Total:</i>			0.25	50.00	50.00	0.00	0.00		
WC Grp R/C REVIEWS/COMPILATION Total:			0.25	50.00	50.00	0.00	0.00		

Detail Worksheet

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



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INVOICE

April 16, 2008

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

#1965

Re: Water Oaks Utilities Company, Inc.

For professional services rendered during March 2008, as follows:

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

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

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

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp ALL Catch									
<i>Work Code PROG Progress Billing</i>									
ALL Staff	03/17/08	BI	0.00	0.00	440.00		-440.00	46953	F
ALL Staff	03/17/08	BI	0.00	0.00	-440.00		440.00	47177	F
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	0.00	0.00	0.00		
WC Grp ALL Catch Total:			0.00	0.00	0.00	0.00	0.00		
WC Grp EXP. EXPENSES									
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	03/13/08	BX	0.00	10.76	10.76		0.00	47177	F
<i>Work Code 901 TELEPHONE Total:</i>			0.00	10.76	10.76	0.00	0.00		
<i>Work Code 904 XEROX</i>									
ALL Staff	03/31/08	BX	0.00	67.80	67.80		0.00	47177	F
<i>Work Code 904 XEROX Total:</i>			0.00	67.80	67.80	0.00	0.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	03/25/08	BX	0.00	35.23	35.23		0.00	47177	F
ALL Staff	03/25/08	BX	0.00	26.59	26.59		0.00	47177	F
ALL Staff	03/25/08	BX	0.00	18.52	18.52		0.00	47177	F
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	80.34	80.34	0.00	0.00		
WC Grp EXP. EXPENSES Total:			0.00	158.90	158.90	0.00	0.00		
WC Grp MISC MISCELLANEOUS									
<i>Work Code 197 TYPING</i>									
PAD DEALY	03/04/08	BT	0.50	21.50	21.50		0.00	47177	F
PAD DEALY	03/10/08	BT	1.25	53.75	53.75		0.00	47177	F
<i>Work Code 197 TYPING Total:</i>			1.75	75.25	75.25	0.00	0.00		
WC Grp MISC MISCELLANEOUS Total:			1.75	75.25	75.25	0.00	0.00		
WC Grp UTIL UTILITIES									
<i>Work Code 2160 ANNUAL REPORT-REVIEW</i>									
RCN NIXON	03/05/08	BT	1.00	200.00	200.00		0.00	47177	F
RCN NIXON	03/07/08	BT	1.50	300.00	300.00		0.00	47177	F
<i>Work Code 2160 ANNUAL REPORT-REVIEW To</i>			2.50	500.00	500.00	0.00	0.00		
<i>Work Code 2644 LTD PROC-BILLING ANALYSIS</i>									
PED DeCHARIO	03/01/08	BT	5.00	800.00	800.00		0.00	47177	F
PED DeCHARIO	03/03/08	BT	0.25	40.00	40.00		0.00	47177	F
PED DeCHARIO	03/07/08	BT	2.25	360.00	360.00		0.00	47177	F
PED DeCHARIO	03/10/08	BT	0.25	40.00	40.00		0.00	47177	F

Detail Worksheet

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



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INVOICE

May 16, 2008

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

Re: Water Oaks Utilities Company, Inc.

#1965

For professional services rendered during April 2008, as follows:

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

Client: 1965

WATER OAK UTILITIES

Alpha: WATER OAK

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

Engage: GEN

General

Contract Amount: \$0.00

Biller: PED DeCHARIO
 Office: MAIN Main Office

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



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INVOICE

November 12, 2008

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

#1965

Re: Water Oaks Utilities Company, Inc.

For professional services rendered during October 2008, as follows:

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

Client: 1965 WATER OAK UTILITIES
Alpha: WATER OAK

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

Engage: GEN General
Contract Amount: \$0.00

Bill: PED DeCHARIO
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp COMP COMPUTER									
<i>Work Code 181 WRITE-UP AND REVIEW</i>									
HMT TOWNER	10/02/08	BT	0.50	52.50	52.50		0.00	47800	F
PED DeCHARIO	10/13/08	BT	1.00	175.00	175.00		0.00	47800	F
HMT TOWNER	10/20/08	BT	1.75	183.75	183.75		0.00	47800	F
HMT TOWNER	10/21/08	BT	0.50	52.50	52.50		0.00	47800	F
HMT TOWNER	10/22/08	BT	4.00	420.00	420.00		0.00	47800	F
HMT TOWNER	10/27/08	BT	3.50	367.50	367.50		0.00	47800	F
<i>Work Code 181 WRITE-UP AND REVIEW Total:</i>			11.25	1,251.25	1,251.25	0.00	0.00		
WC Grp COMP COMPUTER Total:			11.25	1,251.25	1,251.25	0.00	0.00		
WC Grp R/C REVIEWS/COMPILATION									
<i>Work Code 134 REVIEW</i>									
KUJ JACKSON	10/30/08	BT	0.25	55.00			55.00		
<i>Work Code 134 REVIEW Total:</i>			0.25	55.00	0.00	0.00	55.00		
WC Grp R/C REVIEWS/COMPILATION Total:			0.25	55.00	0.00	0.00	55.00		
WC Grp UTIL UTILITIES									
<i>Work Code 2250 RC-CONSERV RATES(HISTORIC)</i>									
RCN NIXON	10/30/08	BT	3.00	860.00	860.00		0.00	47800	F
RCN NIXON	10/31/08	BT	4.00	880.00	880.00		0.00	47800	F
<i>Work Code 2250 RC-CONSERV RATES(HISTO</i>			7.00	1,540.00	1,540.00	0.00	0.00		
WC Grp UTIL UTILITIES Total:			7.00	1,540.00	1,540.00	0.00	0.00		
Client 1965 Total:			18.50	2,846.25	2,791.25	0.00	55.00		



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INVOICE

December 8, 2008

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

Re: Water Oaks Utilities Company, Inc.

#1965

For professional services rendered during November 2008, as follows:

1. Continuing work on 2008 financial statements	\$ 276.00
2. Continuing work on rate case and Staff conference	990.00
3. Telephone, copies and Federal Express	<u>65.23</u>
Total	<u>\$ 1,331.23</u>

Client: 1965 WATER OAK UTILITIES
Alpha: WATER OAK

Owner: RCN NIXON
Bill: RCN NIXON
Office: MAIN Main Office
Group: ALL

Engage: GEN General
Contract Amount: \$0.00

Bill: PED DeCHARIO
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward			11/01/08	2,927.00	110,214.86	101,488.11	-8,726.75	0.00	R
Nov 2008									
<i>Work Code 181 WRITE-UP AND REVIEW</i>									
PED DeCHARIO	11/18/08	BT	1.00	175.00	175.00		0.00	47838 F	Rate: 175.00
<i>Work Code 181 WRITE-UP AND REVIEW Total:</i>			1.00	175.00	175.00	0.00	0.00		
<i>Work Code 197 TYPING</i>									
PAD DEALY	11/03/08	BT	0.50	23.00	23.00		0.00	47838 F	Rate: 46.00
PAD DEALY	11/07/08	BT	0.50	23.00	23.00		0.00	47838 F	Rate: 46.00
<i>Work Code 197 TYPING Total:</i>			1.00	46.00	46.00	0.00	0.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	11/13/08	BX	0.00	25.35	25.35		0.00	47838 F	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	25.35	25.35	0.00	0.00		
<i>Work Code 904 XEROX</i>									
ALL Staff	11/30/08	BX	0.00	19.80	19.80		0.00	47838 F	
<i>Work Code 904 XEROX Total:</i>			0.00	19.80	19.80	0.00	0.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	11/25/08	BX	0.00	20.08	20.08		0.00	47838 F	
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	20.08	20.08	0.00	0.00		
<i>Work Code 2395 RC-SCHED OF RATE CASE EXP</i>									
RCN NIXON	11/19/08	BT	3.00	660.00	660.00		0.00	47838 F	Rate 220.00
<i>Work Code 2395 RC-SCHED OF RATE CASE E</i>			3.00	660.00	660.00	0.00	0.00		
<i>Work Code 2410 RC ADMIN-STAFF CONFERENCE</i>									
RCN NIXON	11/26/08	BT	1.50	330.00	330.00		0.00	47838 F	Rate: 220.00
<i>Work Code 2410 RC ADMIN-STAFF CONFEREN</i>			1.50	330.00	330.00	0.00	0.00		
<i>Work Code PROG Progress Billing</i>									
ALL Staff	11/12/08	BI	0.00	0.00	-55.00		55.00	47838 F	
ALL Staff	11/12/08	BI	0.00	0.00	55.00		-55.00	47800 F	
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	0.00	0.00	0.00		
Nov 2008 Total:			6.50	1,276.23	1,276.23	0.00	0.00		
Client 1965 Total:			2,933.50	111,491.09	102,764.34	-8,726.75	0.00		