

Marguerite McLean

090349-WS

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Wednesday, April 14, 2010 3:20 PM
To: Filings@psc.state.fl.us
Cc: smlubertozzi@uiwater.com; keweeks@uiwater.com; jdwilliams@uiwater.com; pcflynn@uiwater.com; Curt Mouring; Stan Rieger; Jennifer Brubaker; Reilly.steve@leg.state.fl.us; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No. 090349-WS; Cypress Lake Utilities, Inc.'s Application for a Limited Proceeding Water and Wastewater Rate Increase in Polk County, Florida
Importance: High
Attachments: PSC Clerk 20 (documentation in support of rate case exp estimates).ltr.pdf

- a. Martin S. Friedman, Esq.
Christian W. Marcelli, Esq.
Rose, Sundstrom & Bentley, LLP
Sanlando Center
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Longwood, FL 32779
Phone: (407) 830-6331
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Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com
- b. Docket No. 090349-WS; Cypress Lake Utilities, Inc.'s Application for a Limited Proceeding Water and Wastewater Rate Increase in Polk County, Florida - Filing Cypress Lake Utilities, Inc.'s documentation in support of the Utility's updated rate case expense estimates filed on April 9, 2010.
- c. Cypress Lakes Utilities, Inc.
- d. 16 pages.
- e. Letter to Commission Clerk and supporting documentation - 16 pages.

4/15/2010

DOCUMENT NUMBER DATE

02823 APR 14 2010

FPSC-COMMISSION CLERK

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

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REPLY TO CENTRAL FLORIDA OFFICE

April 14, 2010

E-FILING

CENTRAL FLORIDA OFFICE
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MARTIN S. FRIEDMAN, P.A.
BRIDGET M. GRIMSLEY
CHRISTIAN W. MARCELLI
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Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

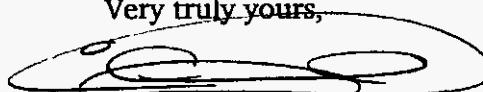
Re: Docket No. 090349-WS; Cypress Lake Utilities, Inc.'s Application for a Limited Proceeding Water and Wastewater Rate Increase in Polk County, Florida
Our File No. 30057.182

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is documentation in support of the Utility's updated rate case expense estimates filed on April 9, 2010.

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

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: Steven M. Lubertozi, Executive Director of Regulatory Accounting and Affairs (w/enclosures) (via e-mail)
Kirsten E. Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)
John Williams, Director of Governmental Affairs (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Curt Mouring, Division of Economic Regulation (w/enclosures) (via e-mail)
Stan Rieger, Division of Economic Regulation (w/enclosures) (via e-mail)
Jennifer Brubaker, Esquire, Office of General Counsel (w/enclosures) (via e-mail)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures) (via e-mail)

M:\AL\ALTAMONTE\UTILITIES INC\CYPRESS LAKES\(.182) 2009 RATE CASE\PSC Clerk 20 (documentation in support of rate case exp estimates).lrr.doc

DOCUMENT NUMBER-DATE
U2823 APR 14 09

FPSC-COMMISSION CLERK

Cypress Lakes Utilities, Inc.
Docket No. 090349-WS

CAPTIVE REPORT

DOCUMENT NUMBER-DATE

02823 APR 14 2

FPSC-COMMISSION CLERK

Do Ty	Doc Number	Doc Co	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	LT 1 Amount	Units/Hours	Hrly Rate	Name
T4	261237	00182	5/15/2009	NKC 05/15/09 TIME ENTRY	216.00		216.00		#DIV/0!	Cancels Out
T4	261237	00182	5/15/2009	NKC 05/15/09 TIME ENTRY	306.00		306.00		#DIV/0!	Cancels Out
T4	261237	00182	5/15/2009	NKC 05/15/09 TIME ENTRY	144.00		144.00		#DIV/0!	Cancels Out
T4	261231	00110	5/19/2009	JCT 05/19/09 TIME ENTRY	18.97		18.97		#DIV/0!	Cancels Out
T4	261231	00110	5/19/2009	JCT 05/19/09 TIME ENTRY	84.80		84.80		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	111.00		111.00		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	18.97		18.97		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	75.86		75.86		#DIV/0!	Cancels Out
T4	261236	00182	5/31/2009	NKC 05/31/09 TIME ENTRY	72.00		72.00		#DIV/0!	Cancels Out
T4	261237	00182	6/26/2009	NKC 05/15/09 TIME ENTRY		(144.00)	(144.00)		#DIV/0!	Cancels Out
T4	261237	00182	6/26/2009	NKC 05/15/09 TIME ENTRY		(306.00)	(306.00)		#DIV/0!	Cancels Out
T4	261237	00182	6/26/2009	NKC 05/15/09 TIME ENTRY		(216.00)	(216.00)		#DIV/0!	Cancels Out
T4	261231	00110	6/27/2009	JCT 05/19/09 TIME ENTRY		(84.80)	(84.80)		#DIV/0!	Cancels Out
T4	261231	00110	6/27/2009	JCT 05/19/09 TIME ENTRY		(18.97)	(18.97)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(111.00)	(111.00)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(75.86)	(75.86)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(18.97)	(18.97)		#DIV/0!	Cancels Out
T4	261236	00182	6/28/2009	NKC 05/31/09 TIME ENTRY		(72.00)	(72.00)		#DIV/0!	Cancels Out
					1,161.39	(1,161.39)	(0.00)	0		Cancels Out Total
T4	417	00102	6/15/2009	Ciecierski, Daniel	18.76		18.76	0.67	28.00	Ciecierski, Daniel
T4	468	00102	8/31/2009	Ciecierski, Daniel	112.00		112.00	4	28.00	Ciecierski, Daniel
T4	477	00102	9/15/2009	Ciecierski, Daniel	7.00		7.00	0.25	28.00	Ciecierski, Daniel
T4	477	00102	9/15/2009	Ciecierski, Daniel	224.00		224.00	8	28.00	Ciecierski, Daniel
T4	477	00102	9/15/2009	Ciecierski, Daniel	112.00		112.00	4	28.00	Ciecierski, Daniel
T4	477	00102	9/15/2009	Ciecierski, Daniel	168.00		168.00	6	28.00	Ciecierski, Daniel
T4	477	00102	9/15/2009	Ciecierski, Daniel	84.00		84.00	3	28.00	Ciecierski, Daniel
T4	392	00135	4/21/2009	Ciecierski, Daniel	58.00		58.00	2	29.00	Ciecierski, Daniel
T4	392	00135	6/20/2009	Ciecierski, Daniel		(58.00)	(58.00)	-2	29.00	Ciecierski, Daniel
T4	397	00102	6/21/2009	Ciecierski, Daniel	58.00		58.00	2	29.00	Ciecierski, Daniel
T4	526	00101	12/15/2009	Ciecierski, Daniel	58.00		58.00	2	29.00	Ciecierski, Daniel
					899.76	(58.00)	841.76	29.92		Ciecierski, Daniel Total
T4	406	00110	6/27/2009	DiPasquale, Susan M	18.97		18.97	0.5	37.93	DiPasquale, Susan M
					18.97	-	18.97	0.5		DiPasquale, Susan M Total
T4	501	00102	10/31/2009	Durham, Rick J	106.24		106.24	1	106.24	Durham, Rick J
					106.24	-	106.24	1		Durham, Rick J Total
T4	411	00102	6/28/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	411	00102	6/28/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	411	00102	6/28/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	465	00101	8/15/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	468	00102	8/31/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	468	00102	8/31/2009	Flynn, Patrick C	113.79		113.79	3	37.93	Flynn, Patrick C
T4	486	00105	9/30/2009	Flynn, Patrick C	75.86		75.86	2	37.93	Flynn, Patrick C
T4	489	00101	10/15/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	489	00101	10/15/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C

Do Ty	Doc Number	Doc Co	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	LT 1 Amount	Units/Hours	Hrly Rate	Name
T4	489 00101		10/15/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	75.86		75.86	2	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	75.86		75.86	2	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	37.93		37.93	1	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	75.86		75.86	2	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	170.69		170.69	4.5	37.93	Flynn, Patrick C
T4	417 00102		6/15/2009	Flynn, Patrick C	18.97		18.97	0.5	37.93	Flynn, Patrick C
T4	411 00102		6/28/2009	Flynn, Patrick C	18.97		18.97	0.5	37.93	Flynn, Patrick C
T4	501 00102		10/31/2009	Flynn, Patrick C	18.97		18.97	0.5	37.93	Flynn, Patrick C
T4	507 00101		11/15/2009	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	507 00101		11/15/2009	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	507 00101		11/15/2009	Flynn, Patrick C	19.30		19.30	0.5	38.60	Flynn, Patrick C
T4	518 00105		11/30/2009	Flynn, Patrick C	9.65		9.65	0.25	38.60	Flynn, Patrick C
T4	518 00105		11/30/2009	Flynn, Patrick C	231.60		231.60	6	38.60	Flynn, Patrick C
T4	526 00101		12/15/2009	Flynn, Patrick C	154.40		154.40	4	38.60	Flynn, Patrick C
T4	526 00101		12/15/2009	Flynn, Patrick C	96.50		96.50	2.5	38.60	Flynn, Patrick C
T4	526 00101		12/15/2009	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	532 00105		12/31/2009	Flynn, Patrick C	9.65		9.65	0.25	38.60	Flynn, Patrick C
T4	532 00105		12/31/2009	Flynn, Patrick C	19.30		19.30	0.5	38.60	Flynn, Patrick C
T4	532 00105		12/31/2009	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	532 00105		12/31/2009	Flynn, Patrick C	77.20		77.20	2	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	57.90		57.90	1.5	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	115.80		115.80	3	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	57.90		57.90	1.5	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	538 00101		1/15/2010	Flynn, Patrick C	9.65		9.65	0.25	38.60	Flynn, Patrick C
T4	544 00101		1/31/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	552 00101		2/15/2010	Flynn, Patrick C	57.90		57.90	1.5	38.60	Flynn, Patrick C
T4	561 00105		2/28/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	575 00101		3/31/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	575 00101		3/31/2010	Flynn, Patrick C	38.60		38.60	1	38.60	Flynn, Patrick C
T4	575 00101		3/31/2010	Flynn, Patrick C	115.80		115.80	3	38.60	Flynn, Patrick C
T4	575 00101		3/31/2010	Flynn, Patrick C	19.30		19.30	0.5	38.60	Flynn, Patrick C
					2,500.58	-	2,500.58	65.25		Flynn, Patrick C Total
T4	492 00105		10/6/2009	Granite, Deborah R	16.50		16.50	0.5	33.00	Granite, Deborah R
T4	504 00105		11/3/2009	Granite, Deborah R	34.00		34.00	1	34.00	Granite, Deborah R
					50.50	-	50.50	1.5		Granite, Deborah R Total
T4	406 00110		6/27/2009	Hanks, Peggy Jean	84.80		84.80	2.5	33.92	Hanks, Peggy Jean
					84.80	-	84.80	2.5		Hanks, Peggy Jean Total
T4	417 00102		6/15/2009	Hoy, John Patrick	111.00		111.00	1	111.00	Hoy, John Patrick
T4	411 00102		6/28/2009	Hoy, John Patrick	111.00		111.00	1	111.00	Hoy, John Patrick
					222.00	-	222.00	2		Hoy, John Patrick Total
T4	403 00102		6/26/2009	Povich, Erin Patricia	144.00		144.00	4	36.00	Povich, Erin Patricia
T4	403 00102		6/26/2009	Povich, Erin Patricia	216.00		216.00	6	36.00	Povich, Erin Patricia
T4	403 00102		6/26/2009	Povich, Erin Patricia	306.00		306.00	8.5	36.00	Povich, Erin Patricia
T4	411 00102		6/28/2009	Povich, Erin Patricia	72.00		72.00	2	36.00	Povich, Erin Patricia
T4	423 00102		6/30/2009	Povich, Erin Patricia	156.00		156.00	4	39.00	Povich, Erin Patricia

Do Ty	Doc Number	Doc Co	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	LT 1 Amount	Units/Hours	Hrly Rate	Name
T4	423 00102		6/30/2009	Povich, Erin Patricia	19.50		19.50	0.5	39.00	Povich, Erin Patricia
T4	429 00101		7/15/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	429 00101		7/15/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	435 00101		7/31/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	435 00101		7/31/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	435 00101		7/31/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	468 00102		8/31/2009	Povich, Erin Patricia	78.00		78.00	2	39.00	Povich, Erin Patricia
T4	468 00102		8/31/2009	Povich, Erin Patricia	78.00		78.00	2	39.00	Povich, Erin Patricia
T4	468 00102		8/31/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	477 00102		9/15/2009	Povich, Erin Patricia	39.00		39.00	1	39.00	Povich, Erin Patricia
T4	477 00102		9/15/2009	Povich, Erin Patricia	97.50		97.50	2.5	39.00	Povich, Erin Patricia
T4	477 00102		9/15/2009	Povich, Erin Patricia	19.50		19.50	0.5	39.00	Povich, Erin Patricia
T4	486 00105		9/30/2009	Povich, Erin Patricia	58.50		58.50	1.5	39.00	Povich, Erin Patricia
T4	486 00105		9/30/2009	Povich, Erin Patricia	331.50		331.50	8.5	39.00	Povich, Erin Patricia
T4	486 00105		9/30/2009	Povich, Erin Patricia	58.50		58.50	1.5	39.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	120.00		120.00	3	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	120.00		120.00	3	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	80.00		80.00	2	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	80.00		80.00	2	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	320.00		320.00	8	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	200.00		200.00	5	40.00	Povich, Erin Patricia
T4	507 00101		11/15/2009	Povich, Erin Patricia	80.00		80.00	2	40.00	Povich, Erin Patricia
T4	538 00101		1/15/2010	Povich, Erin Patricia	120.00		120.00	3	40.00	Povich, Erin Patricia
T4	552 00101		2/15/2010	Povich, Erin Patricia	140.00		140.00	3.5	40.00	Povich, Erin Patricia
T4	569 00101		3/15/2010	Povich, Erin Patricia	40.00		40.00	1	40.00	Povich, Erin Patricia
T4	569 00101		3/15/2010	Povich, Erin Patricia	160.00		160.00	4	40.00	Povich, Erin Patricia
					3,368.00	-	3,368.00	87		Povich, Erin Patricia Total
T4	414 00110		6/2/2009	Valrie, LaWanda N	11.00		11.00	0.5	22.00	Valrie, LaWanda N
T4	414 00110		6/2/2009	Valrie, LaWanda N	23.00		23.00	1	23.00	Valrie, LaWanda N
					34.00	-	34.00	1.5		Valrie, LaWanda N Total
T4	411 00102		6/28/2009	Weeks, Kirsten Elise	441.00		441.00	9	49.00	Weeks, Kirsten Elise
T4	411 00102		6/28/2009	Weeks, Kirsten Elise	490.00		490.00	10	49.00	Weeks, Kirsten Elise
T4	411 00102		6/28/2009	Weeks, Kirsten Elise	196.00		196.00	4	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	49.00		49.00	1	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	49.00	Weeks, Kirsten Elise
T4	438 00245		7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	49.00	Weeks, Kirsten Elise
					1,666.00	-	1,666.00	34		Weeks, Kirsten Elise Total
T4	411 00102		6/28/2009	Wierzbicki, Anthony	75.86		75.86	2	37.93	Wierzbicki, Anthony
T4	468 00102		8/31/2009	Wierzbicki, Anthony	113.79		113.79	3	37.93	Wierzbicki, Anthony
T4	538 00101		1/15/2010	Wierzbicki, Anthony	270.20		270.20	7	38.60	Wierzbicki, Anthony
T4	538 00101		1/15/2010	Wierzbicki, Anthony	38.60		38.60	1	38.60	Wierzbicki, Anthony
T4	538 00101		1/15/2010	Wierzbicki, Anthony	38.60		38.60	1	38.60	Wierzbicki, Anthony
					537.05	-	537.05	14		Wierzbicki, Anthony Total
					10,649.29	(1,219.39)	9,429.90	239.17		Grand Total

Cypress Lakes Utilities, Inc.
Docket No. 090349-WS

ESTIMATE TO COMPLETE

Cypress Lakes Utilities, Inc.
Docket No. 090349-WS

Estimate to complete rate case through PAA Order

Rose, Sundstrom & Bentley, LLP

<u>Hours</u>	<u>Description</u>
4.6	Unbilled hours through date of filing (March-April 2010)
16.0	Respond to formal data requests from Staff and informal requests for information from Staff and/or OPC
4.0	Respond to informal data requests from Cypress Lakes HOA
6.0	Legal research and documentation regarding confidentiality of workpapers, NSF tariffs, WSC allocation issues, water quality and customer concerns
3.5	Review Staff recommendation; conference with client and consultant regarding recommendation; conference with Staff regarding recommendation
15.0	Prepare for and attend Agenda conference; discuss Agenda with client and Staff
2.0	Review PAA Order; Conference with client and consultant regarding PAA Order
4.0	Prepare revised tariff sheets; Obtain Staff approval of tariffs; Draft and revise customer notice; Obtain Staff approval of notice; Coordinate mailing of notices and implementation of tariffs; Facilitate compliance with Order
55.1	<hr/> <hr/> @ \$330/hour = \$18,183

Estimate of costs to complete:

\$500.00	Attend Agenda Conference, travel/lodging/meals
\$ 40.21	Unbilled photocopier costs
\$175.00	Estimated photocopier costs
\$ 60.00	Unbilled and estimated courier costs
<u>\$ 50.00</u>	Long distance / telephone conferencing
\$825.21	

Cypress Lakes Utilities, Inc.
Docket No. 090349-WS

INVOICES

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 10, 2010
INVOICE # 41956
FILE # 30057-00182
PAGE 1

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

2/11/10 CWM	REVIEW LETTER FROM ROBERT HALLEEN RESPONDING TO THE UTILITY'S LETTER REGARDING TBE ENGINEERING REPORT; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING MR. HALLEEN'S LETTER; TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING TRANSCRIPT FROM PRIOR RATE CASE AGENDA CONFERENCE.	.80	244.00
2/24/10 CWM	REVIEW STAFF'S SIXTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SIXTH DATA REQUEST; DRAFT CORRESPONDENCE TO ROBERT HALLEEN REQUESTING COPY OF TRANSCRIPT FROM PREVIOUS RATE CASE.	.60	183.00
2/26/10 CWM	REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CYPRESS LAKES HOA REGARDING REQUEST FOR TRANSCRIPT OF COMMISSION AGENDA IN LAST RATE CASE.	.20	61.00

TOTAL HOURS 1.60

PROFESSIONAL FEES \$ 488.00

CHRISTIAN W MARCELLI

1.60

488.00

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UTILITIES, INC

Invoice #: 41956

PAGE 2

LONG DISTANCE CALLS 2.75

TOTAL COSTS ADVANCED \$ 2.75

TOTAL STATEMENT \$ 490.75
=====

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UTILITIES, INC
ATTN: JOHN STOVER
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NORTHBROOK, IL 60062

MARCH 10, 2010
INVOICE # 41956
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

C U R R E N T I N V O I C E S U M M A R Y

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 488.00
CURRENT COSTS:	\$ 2.75

TOTAL CHARGES FOR THIS INVOICE:	\$ 490.75

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 490.75
	=====

300118

SL ✓
KW ✓

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

201016012906.00901

Batch 77926

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

FEBRUARY 10, 2010
INVOICE # 41798
FILE # 30057-00182
PAGE 1

Doc 244101

3423.78

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

1/05/10 CWM	TELEPHONE CONFERENCE WITH CURT MOURING REGARDING RESPONSE TO 12/21/09 LETTER AND LETTER FROM ROBERT HALLEEN; REVIEW CORRESPONDENCE FROM CURT MOURING REGARDING SAME; DRAFT CORRESPONDENCE TO CURT MOURING REGARDING SAME.	.50	152.50
1/06/10 CWM	LEGAL RESEARCH REGARDING STAFF'S LETTER CONCERNING COMPLIANCE WITH ORDER NO. PSC-07-0199-PAA-WS; TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING LETTER OF ROBERT HALLEEN OF CYPRESS LAKES HOA; REVIEW ENGINEERING REPORT REQUESTED BY CURT MOURING IN RESPONSE TO MR. HALLEEN'S LETTER; DRAFT CORRESPONDENCE TO CLIENT REGARDING PROPOSED RESPONSES TO STAFF'S FIFTH DATA REQUEST; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	1.80	549.00
1/08/10 CWM	DRAFT CORRESPONDENCE TO CLIENT REGARDING RESPONSE TO LETTER OF ROBERT HALLEEN OF CYPRESS LAKES HOA; DRAFT CORRESPONDENCE TO CURT MOURING OF PSC STAFF REGARDING SAME.	.30	91.50
1/11/10 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSES TO STAFF'S FIFTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW AND REVISE PROPOSED RESPONSES FROM CLIENT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING RESPONSES; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	1.20	366.00
1/13/10 CWM	DRAFT CORRESPONDENCE TO CLIENT REGARDING RESPONSE TO STAFF'S FIFTH DATA REQUEST; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	.20	61.00
1/14/10 MSF	REVIEW CORRESPONDENCE, ORDERS AND REPORTS REGARDING COMPLIANCE WITH PRIOR ORDER AND COMMENTS UPON DRAFT RESPONSE.	.70	231.00
1/14/10 CWM	REVIEW AND REVISE LETTER TO STAFF RESPONDING TO JENNIFER BRUBAKER'S 12/21/09 LETTER; LEGAL	3.50	1,067.50

Approved by Legal

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

(850) 877-8555

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WHEN REMITTING

UTILITIES, INC

Invoice #: 41798

PAGE 2

	RESEARCH REGARDING COMPLIANCE WITH PRIOR ORDER; REVIEW SAID ORDER AND LIST OF ITEMS FILED IN RESPONSE THERETO; DRAFT CORRESPONDENCE TO CLIENT REQUESTING SUPPORTING DOCUMENTATION; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW DOCUMENTS IN SUPPORT OF RESPONSE LETTER; TELEPHONE CONFERENCE WITH PATRICK REGARDING RESPONSE TO STAFF'S 12/21/09 LETTER; REVIEW AND REVISE LETTER IN ACCORDANCE WITH CONVERSATION WITH PATRICK FLYNN; REVIEW CORRESPONDENCE FROM STAN RIEGER REGARDING USED & USEFUL ISSUES; REVIEW RESPONSES FROM CLIENT TO STAN RIEGER'S INQUIRIES; REVIEW FRANK SEIDMAN'S JUSTIFICATION FOR 100% USED & USEFUL; DRAFT CORRESPONDENCE TO COMMISSION CLERK REGARDING REQUEST FOR 100% USED & USEFUL DETERMINATION.		
1/15/10 CWM	REVIEW AND REVISE LETTER TO STAFF RESPONDING TO JENNIFER BRUBAKER'S 12/21/09 LETTER; LEGAL RESEARCH REGARDING PAST COMMISSION ORDERS ADDRESSING HYDROGEN SULFIDE VS. TOTAL SULFIDES; DRAFT CORRESPONDENCE TO CLIENT REGARDING SUPPORTING DOCUMENTATION RECEIVED; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW ADDITIONAL DOCUMENTS IN SUPPORT OF RESPONSE LETTER; TELEPHONE CONFERENCE WITH PATRICK REGARDING RESPONSE TO STAFF'S 12/21/09 LETTER; REVIEW AND REVISE FRANK'S USED & USEFUL SCHEDULES; DRAFT CORRESPONDENCE TO STAN RIEGER REGARDING USED & USEFUL SCHEDULES.	1.10	335.50
1/18/10 MSF	REVIEW AND COMMENT UPON RESPONSE TO PSC ON USED AND USEFUL ANALYSIS	.20	66.00
1/18/10 CWM	REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING USED & USEFUL FILING; REVIEW ADDITIONAL SUPPORTING INFORMATION FOR USED & USEFUL FILING; REVIEW AND REVISE CORRESPONDENCE TO PSC CLERK REGARDING SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	1.00	305.00
1/19/10 CWM	REVIEW AND REVISE CORRESPONDENCE TO PSC CLERK REQUESTING 100% USED & USEFUL DETERMINATION; TELEPHONE CONFERENCE WITH STAN RIEGER REGARDING	.50	152.50

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TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

FEBRUARY 10, 2010
INVOICE # 41798
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 3,377.50
CURRENT COSTS:	\$ 46.28
TOTAL CHARGES FOR THIS INVOICE:	<u>\$ 3,423.78</u> <i>ok jaw</i>
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 2,061.00
TOTAL AMOUNT DUE THIS MATTER:	<u><u>\$ 5,484.78</u></u>

2010160.2906 - \$3,423.78

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 41798

PAGE 3

SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S
E-FILING SYSTEM.

TOTAL HOURS 11.00

PROFESSIONAL FEES \$ 3,377.50

MARTIN S FRIEDMAN	.90	297.00
CHRISTIAN W MARCELLI	10.10	3,080.50

FEDERAL EXPRESS	25.78
PHOTOCOPIES	20.50

TOTAL COSTS ADVANCED \$ 46.28

TOTAL STATEMENT -----
\$ 3,423.78
=====

3000882

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

Batch 77935

Management & Regulatory Consultants, Inc.

Doc 244138

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

02/08/10
20029.10

CONSULTING - PENNBROOKE (PB) - 2008 TY - MFR
LAKE PLACID (LP) - 2008 TY - MFR
SANLANDO (SAN) - 2008 TY - U&U
UIF (UIF) - 2008 TY - U&U
LONGWOOD (LW) - 2008 TY - U&U
CYPRESS LAKES U&U (CLU)
PREVIOUS BALANCE \$ 507.50

Week of:

			HOURS	
01/04/10	FS	CONSULTING - CLU - U&U ANALYSIS FOR STAFF.	7.00	1050.00 ✓
01/04/10	FS	CONSULTING - UIF - REVIEW U&U AND PREPARE FINAL.	3.00	450.00 ✓
01/11/10	FS	CONSULTING - UI - RESEARCH ACQUISITION POLICY FOR J. WILLIAMS. <i>02/01/10</i>	3.00	450.00 ✓
01/11/10	FS	CONSULTING - UIF - REVIEW U&U FOR FINAL; RECONCILE "F's" And "E's"	15.00	2250.00 ✓
01/18/10	FS	CONSULTING - UIF - RECONCILE PASCO COUNTY.	10.00	1500.00 ✓
		FOR CURRENT SERVICES RENDERED	38.00	\$5700.00

PAYMENTS AND CREDITS
02/08/10 PAYMENT

BALANCE DUE

~~507.50~~
\$ 5700.00 *OK KW*

NOTE: BILLING RATE, EFFECTIVE 1/1/10: \$150.00/Hr

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

2010140. 2910.00401 \$ 1,050.00 OK KW
2010156. 2910.00401 \$ 4,200.00 OK KW
855100. 6070 - 450.00 OK KW
\$ 5,700.00