

Ruth Nettles

090349 - WS

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Monday, March 08, 2010 3:44 PM
To: Filings@psc.state.fl.us
Cc: smlubertozzi@uiwater.com; keweeks@uiwater.com; jdwilliams@uiwater.com; pclynn@uiwater.com; Curt Mouring; Stan Rieger; Jennifer Brubaker; 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 17 (Response to 6th Data Request).ltr.pdf

- a. *Martin S. Friedman, Esq.*
Christian W. Marcelli, Esq.
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Longwood, FL 32779
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- 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 the Utility's response to Staff's sixth data request dated February 22, 2010.*
- c. *Cypress Lakes Utilities, Inc.*
- d. *44 Pages.*
- e. *Letter to Commission Clerk and response attachments - 44 pages.*

3/9/2010

DOCUMENT NUMBER-DATE

01588 MAR-8 2010

FPSC-COMMISSION CLERK

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
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CHASITY H. O'STEEN
WILLIAM E. SUNDSTROM, P.A.
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JOHN L. WHARTON

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REPLY TO CENTRAL FLORIDA OFFICE

March 8, 2010

E-FILING

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
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MARTIN S. FRIEDMAN, P.A.
BRIDGET M. GRIMSLEY
CHRISTIAN W. MARCELLI
BRIAN J. STREET

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 the response of Cypress Lake Utilities, Inc. (the "Utility") to Staff's sixth data request dated February 22, 2010. Staff has requested the following information in order to complete its analysis in the above-referenced docket.

1. The following question relates to rate case expense.
 - (a) With regard to question 2(a) through (e) of staff's first data request, please provide an update of actual expenses incurred to date and an estimate to complete the case.

RESPONSE: Please see the attached document entitled "Schedule of Rate Case Expense as of 3.1.10" for an update of actual expenses incurred to date. Please also see the attached invoices in support of the Utility's rate case expense update. Additionally, attached hereto is an estimate to complete the case from Rose, Sundstrom & Bentley, LLP.

In a separate query, Staff has also requested that the Utility "reconcile" the property taxes listed on the invoices from the Polk County Tax Collector submitted as part of the Utility's response to Staff's Fourth Data Request and the property tax totals provided in the Utility's filing. In short, the tax invoices from the Polk County Tax Collector's office represent taxes on real property, whereas the property taxes listed in

DOCUMENT NUMBER DATE

01588 MAR-8 2

FPSC-COMMISSION CLERK

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
March 8, 2010
Page 2

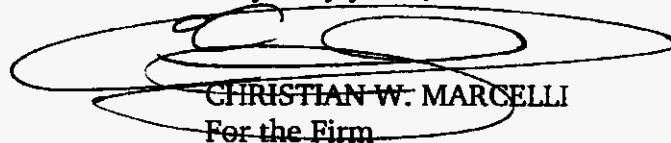
the Utility's filing include both property and personal property taxes. As such, in order to reconcile the amounts, the Utility is attaching hereto its Schedule 10, a reconciliation page explaining the source of the numbers and the relevant general ledger.

Schedule 10 refers to taxes paid for "property tax". This "property tax" entry reflects property taxes from Account 7545 Personal Property/ICT Tax and Account 7550 Property/Other General Tax. As noted in the Utility's December 8, 2009, response to Staff's Fourth Data Request:

"Increased cost - The increase in property taxes since the last test year (2005). Property tax expense increased by \$39,771 over 2005 expense. The 2008 expense includes the tax bill of \$38,686.94, the accrual for taxes incurred but not yet paid of \$18,527.12, and an allocation of a credit balance of (\$25.73) (Please see the attached tax accrual document; See also the property tax bills attached in response to Item No.3) [Note: attached to original response to Fourth Data Request]."

Hopefully, the clarification regarding property taxes and the attached documentation are sufficient to answer Staff's concerns. Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM
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)

M:\1 ALTAMONTE\UTILITIES INC\CYPRESS LAKES\(.182) 2009 RATE CASE\FSC Clerk 17 (Response to 6th Data Request).ltr.doc

Rose, Sundstrom & Bentley, LLP
SANLANDO CENTER, 2180 W. STATE ROAD 434, SUITE 2118, LONGWOOD, FLORIDA 32779
DOCUMENT NUMBER-DATE
01588 MAR-8 09
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CYPRESS LAKES UTILITIES, INC.
 WATER AND WATER AND WASTEWATER LIMITED PROCEEDING
 As of 3/1/2010

Schedule No. 12

Rate Case Expense

Line No.	Firm	Person	(a) Hourly Rate/Person	(b) Original Estimated Hours	(c) Original Estimated Total	(d) Actual Hours as of 3/1/2010	(e) Actual Charges as of 3/1/10	(f) Additional Hours Est. to Complete as of 3/1/10	(g) Additional Charges Est. to Complete as of 3/1/10	(h)
1	Rose, Sundstrom & Bentley, LLP	Friedman, Martin	325.00	25	\$8,125	-	-	0	\$0	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Friedman, Martin	330.00	-	\$0	0.5	2,165.00	16	\$5,280	Legal Fees (includes \$2000 filing fee)
3	Rose, Sundstrom & Bentley, LLP	Marcelli, Christian	290.00	25	7,250	63.8	19,971.74	0	\$0	Legal Fees
4	Rose, Sundstrom & Bentley, LLP	Marcelli, Christian	300.00	-	-	-	-	28	\$8,400	Legal Fees
4	Public Service Commission		n/a	n/a	2,250	n/a	-	n/a	-	Filing Fee (included in Legal Fees)
4	Water Service Corp.	Hoy, John	111.00	40	4,440	2.0	222.00	2	\$222	Assist With Limited Proceeding, Data Requests, Audit Facilitation
5	Water Service Corp.	Hanks, Peggy Jean	33.92	-	-	2.5	84.80	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
6	Water Service Corp.	Weeks, Kirsten	49.00	300	14,700	34.0	1,666.00	35	\$1,715	Assist With Limited Proceeding, Data Requests, Audit Facilitation
7	Water Service Corp.	Flynn, Patrick	31.93	60	1,916	-	-	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
8	Water Service Corp.	Flynn, Patrick	37.94	-	-	27.0	1,024.38	-	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
9	Water Service Corp.	Flynn, Patrick	38.60	-	-	32.8	1,264.15	30	\$1,158	Assist With Limited Proceeding, Data Requests, Audit Facilitation
10	Water Service Corp.	Durham, Rick	106.24	20	2,125	1.0	106.24	4.0	\$425	Assist With Limited Proceeding, Data Requests, Audit Facilitation
11	Water Service Corp.	Ciecierski, Dan	29.00	300	8,700	4.0	116.00	20.0	\$580	Assist With Limited Proceeding, Data Requests, Audit Facilitation
12	Water Service Corp.	Ciecierski, Dan	28.00	-	-	25.9	725.76	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
13	Water Service Corp.	Povich, Erin	36.00	300	10,800	20.5	738.00	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
14	Water Service Corp.	Povich, Erin	39.00	-	-	30.0	1,170.00	-	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
15	Water Service Corp.	Povich, Erin	40.00	-	-	31.5	1,260.00	40	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
16	Water Service Corp.	Valrie, Lawanda	43.01	40	1,720	-	-	10.00	\$430	Administrative Support
17	Water Service Corp.	Valrie, Lawanda	23.00	-	-	1.0	23.00	0	\$0	Administrative Support
18	Water Service Corp.	Valrie, Lawanda	22.00	-	-	0.5	11.00	0	\$0	Administrative Support
19	Water Service Corp.	DiPasquale, Susan	31.93	450	14,369	-	-	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
20	Water Service Corp.	DiPasquale, Susan	37.94	-	-	0.5	18.97	10	\$379	Assist With Limited Proceeding, Data Requests, Audit Facilitation
21	Water Service Corp.	Wierzbicki, Anthony	37.94	-	-	5.0	189.70	0	\$0	Assist With Limited Proceeding, Data Requests, Audit Facilitation
22	Water Service Corp.	Wierzbicki, Anthony	38.60	-	-	9.0	347.40	15	\$579	Assist With Limited Proceeding, Data Requests, Audit Facilitation
23	Water Service Corp.	Williams, John	81.50	25	2,038	-	-	15	\$1,223	Assist With Limited Proceeding, Data Requests, Audit Facilitation
24	Water Service Corp.	Granite, Deborah R	33.00	20	660	0.5	16.50	0	\$0	Billing Specialists, helps with customer notices and implementing rate changes
25	Water Service Corp.	Granite, Deborah R	34.00	20	680	1.0	34.00	0	\$0	Billing Specialists, helps with customer notices and implementing rate changes
26	Management & Regulatory Consultants, Inc.	Seidman, Frank	145	-	-	1	145.00	-	-	U&U Analysis
27	HDR Engineering, Inc.	Various	n/a	na	-	n/a	1,463.98	-	-	Engineering
28	Water Service Corp.		n/a	na	5,961	-	1,279.25	-	5,961	Customer Notices, Postage
29	Water Service Corp.		n/a	n/a	765	-	306.43	-	765	Customer Notices, Stock
30	Water Service Corp.		n/a	n/a	1,400	-	-	-	-	Travel, Airfare
31	Water Service Corp.		n/a	n/a	800	-	-	-	-	Travel, Hotel/Accommodation
32	Water Service Corp.		n/a	n/a	400	-	-	-	-	Travel, Rental Car
33	Water Service Corp.		n/a	n/a	500	-	219.00	-	436	Fee Ex, Copies & Other Miscellaneous
34	Estimate Through				\$89,597		34,568.30		\$27,552	
35										
36										
37				4 Year Amortization	\$22,399				\$6,888	
38										
39										
40										

DOCUMENT NUMBER: 0411
 01588 MAR-8 2
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General Ledger as of 3.1.2010

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
248	2010160	2906	901	ROSE,SUNDSTROM & BENTLEY	PV	193025	9/3/2009	3,401.00				
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248	2010160	2906	901	ROSE,SUNDSTROM & BENTLEY	PV	211635	11/10/2009	1,622.50		2,086.98	AA	P
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								22,131.74		22,131.74		
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248	2010160	2907	901	NKC 05/15/09 TIME ENTRY	T4	261237	5/15/2009	144.00		58.00	AA	P
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248	2010160	2907	901	JCT 05/19/09 TIME ENTRY	T4	261231	5/19/2009	84.80		216.00	AA	P
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248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	5/31/2009	18.97		18.97	AA	P
248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	5/31/2009	37.93		18.97	AA	P
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248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	6/28/2009		(111.00)	(72.00)	AA	P
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248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	6/28/2009		(37.93)	(75.86)	AA	P
248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	6/28/2009		(37.93)	(37.93)	AA	P
248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	6/28/2009		(37.93)	(37.93)	AA	P
248	2010160	2907	901	NKC 05/31/09 TIME ENTRY	T4	261236	6/28/2009		(18.97)	(37.93)	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	411	6/28/2009	37.93		(18.97)	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	411	6/28/2009	37.93		37.93	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	411	6/28/2009	37.93		37.93	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	411	6/28/2009	196.00		37.93	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	411	6/28/2009	441.00		196.00	AA	P
248	2010160	2907	901	Wierzbicki, Anthony	T4	411	6/28/2009	75.86		441.00	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	411	6/28/2009	18.97		75.86	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	411	6/28/2009	72.00		18.97	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	411	6/28/2009	490.00		72.00	AA	P
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248	2010160	2907	901	Povich, Erin Patricia	T4	423	6/30/2009	39.00		156.00	AA	P
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248	2010160	2907	901	Weeks, Kirsten Elise	T4	438	7/31/2009	98.00		39.00	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	438	7/31/2009	98.00		98.00	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	438	7/31/2009	98.00		98.00	AA	P
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248	2010160	2907	901	Povich, Erin Patricia	T4	435	7/31/2009	39.00		49.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	435	7/31/2009	39.00		39.00	AA	P
248	2010160	2907	901	Weeks, Kirsten Elise	T4	438	7/31/2009	98.00		39.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	435	7/31/2009	39.00		98.00	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	465	8/15/2009	37.93		39.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	468	8/31/2009	78.00		37.93	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	468	8/31/2009	78.00		78.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	468	8/31/2009	39.00		78.00	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	468	8/31/2009	37.93		39.00	AA	P
248	2010160	2907	901	Ciecierski, Daniel	T4	468	8/31/2009	112.00		37.93	AA	P
248	2010160	2907	901	Wierzbicki, Anthony	T4	468	8/31/2009	113.79		112.00	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	468	8/31/2009	113.79		113.79	AA	P
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248	2010160	2907	901	Povich, Erin Patricia	T4	477	9/15/2009	97.50		7.00	AA	P
248	2010160	2907	901	Ciecierski, Daniel	T4	477	9/15/2009	168.00		97.50	AA	P
248	2010160	2907	901	Ciecierski, Daniel	T4	477	9/15/2009	172.00		168.00	AA	P
248	2010160	2907	901	Ciecierski, Daniel	T4	477	9/15/2009	224.00		172.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	477	9/15/2009	19.50		224.00	AA	P
248	2010160	2907	901	Ciecierski, Daniel	T4	477	9/15/2009	39.00		19.50	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	486	9/30/2009	84.00		39.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	486	9/30/2009	58.50		84.00	AA	P
248	2010160	2907	901	Povich, Erin Patricia	T4	486	9/30/2009	331.50		58.50	AA	P
248	2010160	2907	901	Granite, Deborah R	T4	492	10/6/2009	16.50		331.50	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	489	10/15/2009	37.93		16.50	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	489	10/15/2009	37.93		37.93	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	501	10/31/2009	75.86		37.93	AA	P
248	2010160	2907	901	Durham, Rick J	T4	501	10/31/2009	170.69		75.86	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	501	10/31/2009	106.24		170.69	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	501	10/31/2009	75.86		106.24	AA	P
248	2010160	2907	901	Flynn, Patrick C	T4	501	10/31/2009	37.93		75.86	AA</	

General Ledger as of 3.1.2010

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC		
248	2010160	2907	901	Granite, Deborah R	T4	504	11/3/2009	34.00			34.00	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	80.00			80.00	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	80.00			80.00	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	320.00			320.00	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	200.00			200.00	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	507	11/15/2009	19.30			19.30	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	507	11/15/2009	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	507	11/15/2009	38.60			38.60	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	80.00			80.00	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	507	11/15/2009	120.00			120.00	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	518	11/30/2009	9.65			9.65	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	518	11/30/2009	231.60			231.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	526	12/15/2009	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	526	12/15/2009	154.40			154.40	AA	P	
248	2010160	2907	901	Ciecierski, Daniel	T4	526	12/15/2009	58.00			58.00	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	526	12/15/2009	96.50			96.50	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	532	12/31/2009	9.65			9.65	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	532	12/31/2009	19.30			19.30	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	532	12/31/2009	77.20			77.20	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	532	12/31/2009	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	57.90			57.90	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	538	1/15/2010	120.00			120.00	AA	P	
248	2010160	2907	901	Wierzbicki, Anthony	T4	538	1/15/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Wierzbicki, Anthony	T4	538	1/15/2010	270.20			270.20	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	115.80			115.80	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	57.90			57.90	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	538	1/15/2010	9.65			9.65	AA	P	
248	2010160	2907	901	Wierzbicki, Anthony	T4	538	1/15/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	544	1/31/2010	38.60			38.60	AA	P	
248	2010160	2907	901	Povich, Erin Patricia	T4	552	2/15/2010	140.00			140.00	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	552	2/15/2010	57.90			57.90	AA	P	
248	2010160	2907	901	Flynn, Patrick C	T4	561	2/28/2010	38.60			38.60	AA	P	
248	2010160	2908	901	FEDERAL EXPRESS	PV	191961	8/31/2009	64.22			64.22	AA	P	
248	2010160	2908	901	MINUTEMAN PRESS	PV	192888	9/2/2009	154.88			154.88	AA	P	
248	2010160	2908	901	MINUTEMAN PRESS	PV	206824	10/21/2009	154.50			154.50	AA	P	
248	2010160	2908	901	MINUTEMAN PRESS	PV	214414	11/18/2009	151.93			151.93	AA	P	
248	2010160	2908	901	NOV 09 CP CLOSE AND CLEAN UP 4	JE	267915	11/30/2009		(1,463.98)	(1,463.98)	AA	P		
248	2010160	2908	901	NOV 09 CP CLOSE AND CLEAN UP 4	JE	267915	11/30/2009	1,463.98		1,463.98	AA	P		
248	2010160	2908	901	NOV 09 CP CLOSE 3 V2	JE	267933	11/30/2009	1,463.98		1,463.98	AA	P		
248	2010160	2908						3,453.49	(1,463.98)	1,989.51				
248	2010160	2910	901	MANAGEMENT & REGULATORY CONSUL	PV	234172	2/4/2010	145.00			145.00	AA	P	
								145.00			145.00			
								35,967.22	(2,683.37)	33,283.85				

Grand

Capitalized Time Report as of 3/1/2010

G/L Date	Explanation	Debit	Credit	Balance	Units/Hours	Explanation-Remark-	Historical Rate	For Sorting
6/15/2009	Ciecierski, Daniel	18.76		18.76		0.67 Cap Project 003 6		
8/31/2009	Ciecierski, Daniel	112.00		112.00		4 Cap Project 003 6	28.00	Ciecierski, Daniel
9/15/2009	Ciecierski, Daniel	168.00		168.00		6 Cap Project 003 6	28.00	Ciecierski, Daniel
9/15/2009	Ciecierski, Daniel	112.00		112.00		4 Cap Project 003 6	28.00	Ciecierski, Daniel
9/15/2009	Ciecierski, Daniel	224.00		224.00		8 Cap Project 003 6	28.00	Ciecierski, Daniel
9/15/2009	Ciecierski, Daniel	7.00		7.00		0.25 Cap Project 003 6	28.00	Ciecierski, Daniel
9/15/2009	Ciecierski, Daniel	84.00		84.00		3 Cap Project 003 6	28.00	Ciecierski, Daniel
		725.76		725.76		25.92		28.00
4/21/2009	Ciecierski, Daniel	58.00		58.00		2 Cap Project 003 6	28.00	Ciecierski, Daniel
6/20/2009	Ciecierski, Daniel		(58.00)	(58.00)		-2 Cap Project 003 6	29.00	Ciecierski, Daniel
6/21/2009	Ciecierski, Daniel	58.00		58.00		2 Cap Project 003 6	29.00	Ciecierski, Daniel
12/15/2009	Ciecierski, Daniel	58.00		58.00		2 Cap Project 003 6	29.00	Ciecierski, Daniel
		174.00		116.00		4		29.00
6/27/2009	DiPasquale, Susan M	18.97		18.97		0.5 Cap Project 003 6	37.94	DiPasquale, Susan M
		18.97		18.97		0.5		37.94
10/31/2009	Durham, Rick J	106.24		106.24		1 Cap Project 003 6	106.24	Durham, Rick J
		106.24		106.24		1		106.24
6/15/2009	Flynn, Patrick C	18.97		18.97		0.5 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
6/28/2009	Flynn, Patrick C	18.97		18.97		0.5 2009 CYPRESS LAKES LP R/C003 6	37.94	Flynn, Patrick C
6/28/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES LP R/C003 6	37.94	Flynn, Patrick C
6/28/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES LP R/C003 6	37.94	Flynn, Patrick C
6/28/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES LP R/C003 6	37.94	Flynn, Patrick C
8/15/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
8/31/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES LP 003 4	37.94	Flynn, Patrick C
8/31/2009	Flynn, Patrick C	113.79		113.79		3 2009 CYPRESS LAKES LP 003 6	37.94	Flynn, Patrick C
9/30/2009	Flynn, Patrick C	75.86		75.86		2 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
10/15/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
10/15/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
10/15/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYPRESS LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	75.86		75.86		2 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	18.97		18.97		0.5 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	75.86		75.86		2 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	37.93		37.93		1 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	75.86		75.86		1 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	75.86		75.86		2 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
10/31/2009	Flynn, Patrick C	170.69		170.69		4.5 2009 CYP LAKES R/C 003 6	37.94	Flynn, Patrick C
		1,024.13		1,024.13		27		37.94
11/15/2009	Flynn, Patrick C	19.30		19.30		0.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
11/15/2009	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
11/15/2009	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
11/30/2009	Flynn, Patrick C	9.65		9.65		0.25 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
11/30/2009	Flynn, Patrick C	231.60		231.60		6 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/15/2009	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/15/2009	Flynn, Patrick C	154.40		154.40		4 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/15/2009	Flynn, Patrick C	96.50		96.50		2.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/31/2009	Flynn, Patrick C	9.65		9.65		0.25 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/31/2009	Flynn, Patrick C	19.30		19.30		0.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/31/2009	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
12/31/2009	Flynn, Patrick C	77.20		77.20		2 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	57.90		57.90		1.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	115.80		115.80		3 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	57.90		57.90		1.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/15/2010	Flynn, Patrick C	9.65		9.65		0.25 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
1/31/2010	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
2/15/2010	Flynn, Patrick C	57.90		57.90		1.5 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
2/28/2010	Flynn, Patrick C	38.60		38.60		1 2009 CYPRESS LAKES R/C 003 6	38.60	Flynn, Patrick C
		1,264.15		1,264.15		32.75		38.60
10/6/2009	Granite, Deborah R	16.50		16.50		0.5 Cap Project 003 6	33.00	Granite, Deborah R
		16.50		16.50		0.5		33.00
11/3/2009	Granite, Deborah R	34.00		34.00		1 Cap Project 003 6	34.00	Granite, Deborah R
		34.00		34.00		1		34.00
6/27/2009	Hanks, Peggy Jean	84.80		84.80		2.5 Cap Project 003 6	33.92	Hanks, Peggy Jean
		84.80		84.80		2.5		33.92
6/15/2009	Hoy, John Patrick	111.00		111.00		1 Cap Project 003 6	111.00	Hoy, John Patrick
6/28/2009	Hoy, John Patrick	111.00		111.00		1 Cap Project 003 6	111.00	Hoy, John Patrick
		222.00		222.00		2		111.00
5/19/2009	JCT 05/19/09 TIME ENTRY	84.80		84.80		1099519- Cap Project	-	Cancel Out
5/19/2009	JCT 05/19/09 TIME ENTRY	18.97		18.97		1099353- Cap Project	-	Cancel Out
6/27/2009	JCT 05/19/09 TIME ENTRY		(18.97)	(18.97)		1099353- Cap Project	-	Cancel Out
6/27/2009	JCT 05/19/09 TIME ENTRY		(84.80)	(84.80)		1099519- Cap Project	-	Cancel Out
5/15/2009	NKC 05/15/09 TIME ENTRY	144.00		144.00		1099783- Cap Project	-	Cancel Out
5/15/2009	NKC 05/15/09 TIME ENTRY	306.00		306.00		1099783- Cap Project	-	Cancel Out
5/15/2009	NKC 05/15/09 TIME ENTRY	216.00		216.00		1099783- Cap Project	-	Cancel Out
6/26/2009	NKC 05/15/09 TIME ENTRY		(306.00)	(306.00)		1099783- Cap Project	-	Cancel Out
6/26/2009	NKC 05/15/09 TIME ENTRY		(216.00)	(216.00)		1099783- Cap Project	-	Cancel Out
6/26/2009	NKC 05/15/09 TIME ENTRY		(144.00)	(144.00)		1099783- Cap Project	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	75.86		75.86		1099744-YPRESS LAKES RATE CASE	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		1010060-009 CYPRESS LAKES LP	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	111.00		111.00		1099780-ap Project	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	18.97		18.97		1010060-009 CYPRESS LAKES LP	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		1010060-009 CYPRESS LAKES LP	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	37.93		37.93		1010060-009 CYPRESS LAKES LP	-	Cancel Out
5/31/2009	NKC 05/31/09 TIME ENTRY	72.00		72.00		1099783-ap Project	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(18.97)	(18.97)		1010060-009 CYPRESS LAKES LP	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		1010060-009 CYPRESS LAKES LP	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		1010060-009 CYPRESS LAKES LP	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(37.93)	(37.93)		1010060-009 CYPRESS LAKES LP	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(75.86)	(75.86)		1010060-009 CYPRESS LAKES LP	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(111.00)	(111.00)		1099744-YPRESS LAKES RATE CASE	-	Cancel Out
6/28/2009	NKC 05/31/09 TIME ENTRY		(72.00)	(72.00)		1099780-ap Project	-	Cancel Out
		1,161.39		(1,161.39)		0		Cancel Out
6/26/2009	Povich, Erin Patricia	144.00		144.00		4 Cap Project 003 6	36.00	Povich, Erin Patricia
6/26/2009	Povich, Erin Patricia	306.00		306.00		8.5 Cap Project 003 6	36.00	Povich, Erin Patricia
6/26/2009	Povich, Erin Patricia	216.00		216.00		6 Cap Project 003 6	36.00	Povich, Erin Patricia
6/28/2009	Povich, Erin Patricia	72.00		72.00		2 Cap Project 003 6	36.00	Povich, Erin Patricia
		738.00		738.00		20.5		36.00
6/30/2009	Povich, Erin Patricia	156.00		156.00		4 Cap Project 003 6	39.00	Povich, Erin Patricia

Capitalized Time Report as of 3/1/2010

G/L Date	Explanation	Debit	Credit	Balance	Units/Hours	Explanation-Remark-	Historical Rate	For Sorting
6/30/2009	Povich, Erin Patricia	19.50		19.50	0.5	Cap Project 003 6		39.00 Povich, Erin Patricia
7/15/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
7/15/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
7/31/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
7/31/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
7/31/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
8/31/2009	Povich, Erin Patricia	78.00		78.00	2	Cap Project 003 6		39.00 Povich, Erin Patricia
8/31/2009	Povich, Erin Patricia	78.00		78.00	2	Cap Project 003 6		39.00 Povich, Erin Patricia
8/31/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
9/15/2009	Povich, Erin Patricia	19.50		19.50	0.5	Cap Project 003 6		39.00 Povich, Erin Patricia
9/15/2009	Povich, Erin Patricia	39.00		39.00	1	Cap Project 003 6		39.00 Povich, Erin Patricia
9/15/2009	Povich, Erin Patricia	97.50		97.50	2.5	Cap Project 003 6		39.00 Povich, Erin Patricia
9/30/2009	Povich, Erin Patricia	58.50		58.50	1.5	Cap Project 003 6		39.00 Povich, Erin Patricia
9/30/2009	Povich, Erin Patricia	331.50		331.50	8.5	Cap Project 003 6		39.00 Povich, Erin Patricia
9/30/2009	Povich, Erin Patricia	58.50		58.50	1.5	Cap Project 003 6		39.00 Povich, Erin Patricia
		1,170.00		1,170.00	30			39.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	200.00		200.00	5	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	320.00		320.00	8	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	80.00		80.00	2	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	80.00		80.00	2	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	120.00		120.00	3	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	120.00		120.00	3	Cap Project 003 6		40.00 Povich, Erin Patricia
11/15/2009	Povich, Erin Patricia	80.00		80.00	2	Cap Project 003 6		40.00 Povich, Erin Patricia
1/15/2010	Povich, Erin Patricia	120.00		120.00	3	Cap Project 003 6		40.00 Povich, Erin Patricia
2/15/2010	Povich, Erin Patricia	140.00		140.00	3.5	Cap Project 003 6		40.00 Povich, Erin Patricia
		1,260.00		1,260.00	31.5			40.00 Povich, Erin Patricia
6/2/2009	Valrie, LaWanda N	23.00		23.00	1	Cypress Lakes 003 6		23.00 Valrie, LaWanda N
		23.00		23.00	1			23.00 Valrie, LaWanda N
6/2/2009	Valrie, LaWanda N	11.00		11.00	0.5	Cypress Lakes 003 6		22.00 Valrie, LaWanda N
		11.00		11.00	0.5			22.00 Valrie, LaWanda N
6/28/2009	Weeks, Kirsten Elise	490.00		490.00	10	Cap Project 003 6		49.00 Weeks, Kirsten Elise
6/28/2009	Weeks, Kirsten Elise	441.00		441.00	9	Cap Project 003 6		49.00 Weeks, Kirsten Elise
6/28/2009	Weeks, Kirsten Elise	196.00		196.00	4	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	49.00		49.00	1	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	Cap Project 003 6		49.00 Weeks, Kirsten Elise
7/31/2009	Weeks, Kirsten Elise	98.00		98.00	2	Cap Project 003 6		49.00 Weeks, Kirsten Elise
		1,666.00		1,666.00	34			49.00 Weeks, Kirsten Elise
6/28/2009	Wierzbicki, Anthony	75.86		75.86	2	CYPRESS LAKES RATE CASE 003 6		37.94 Wierzbicki, Anthony
8/31/2009	Wierzbicki, Anthony	113.79		113.79	3	CYPRESS LAKES RATE CASE 003 6		37.94 Wierzbicki, Anthony
		189.65		189.65	5			37.94 Wierzbicki, Anthony
1/15/2010	Wierzbicki, Anthony	270.20		270.20	7	CYPRESS LAKES RATE CASE 003 6		38.60 Wierzbicki, Anthony
1/15/2010	Wierzbicki, Anthony	38.60		38.60	1	CYPRESS LAKES RATE CASE 003 6		38.60 Wierzbicki, Anthony
1/15/2010	Wierzbicki, Anthony	38.60		38.60	1	CYPRESS LAKES RATE CASE 003 6		38.60 Wierzbicki, Anthony
		347.40		347.40	9			38.60 Wierzbicki, Anthony
		10,236.99	(1,219.39)	9,017.60	228.67			

CYPRESS LAKES UTILITIES, INC.
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE

ROSE, SUNDBSTROM & BENTLEY, LLP

ESTIMATED: \$41,726.27

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	\$660.00
Respond to Staff's data requests, Cypress Lakes HOA requests, OPC requests; Telephone conferences with client, consultants and Staff regarding same	12.0	\$3,960.00
Review, legal research and prepare for water quality issues, engineering issues and issues of compliance with Order No. 07-0199-PAA-WS	4.5	\$1,485.00
Review Staff's Recommendations; Conferences with client and consultants regarding same	1.5	\$495.00
Prepare for and travel to Tallahassee to attend Agenda	14.0	\$4,620.00
Telephone conferences and communications with client and consultants re same	1.0	\$330.00
Review PAA Order	.5	\$165.00
Telephone conferences and communications with client, consultants and Commission Staff re same	2.0	\$660.00
Draft revised tariff sheets, notice of new rates and other implementing documentation	2.0	\$660.00
Letter, telephone conferences and communications with Commission Staff re same	1.5	\$495.00
Miscellaneous post-PAA noticing and filing matters, COAs, Final Rate Case Expense, reports, etc.	3.0	\$990.00
Total estimated fees	44.0	\$14,520

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

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE

Actual Fees	\$	22,527.50
Actual Disbursements	\$	3,518.77
Estimated Fees	\$	14,520.00
Estimated Disbursements	\$	1,160.00
TOTAL	\$	41,726.27

Cypress Lakes Utilities, Inc.

Limited Proceeding

Docket No. 090349-WS

Staff's Sixth Data Request

Item 1

Rate Case Expense Documentation

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

JULY 13, 2009
INVOICE # 40483
FILE # 30057-00182
PAGE 1

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

6/10/09	CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROVIDING AN ESTIMATE OF RATE CASE LEGAL FEES; PREPARE ESTIMATE OF SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING ESTIMATED RATE CASE LEGAL FEES.	.50	145.00
6/29/09	MSF	REVIEW AND COMMENT UPON LIMITED PROCEEDING APPLICATION	.30	96.00
6/29/09	CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING MFRS AND FILING OF APPLICATION BY END OF 2ND QUARTER; DRAFT APPLICATION AND EXHIBITS; REVIEW MFRS AND SUPPORTING DOCUMENTATION; DRAFT LETTER TO COMMISSION CLERK REGARDING FILING; REVIEW AND PREPARE DOCUMENTS FOR SHIPPING AND FILING WITH PSC CLERK.	4.00	1,160.00

TOTAL HOURS 4.80

PROFESSIONAL FEES \$ 1,401.00

MARTIN S FRIEDMAN	.30	96.00
CHRISTIAN W MARCELLI	4.50	1,305.00

LAW OFFICES
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UTILITIES, INC

Invoice #: 40483

PAGE 2

FILING FEE	2,000.00
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TOTAL COSTS ADVANCED	\$ 2,000.00
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TOTAL STATEMENT	----- \$ 3,401.00 =====
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LAW OFFICES
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2335 SANDERS RD
NORTHBROOK, IL 60062

JULY 13, 2009
INVOICE # 40483
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 1,401.00
CURRENT COSTS:	\$ 2,000.00

TOTAL CHARGES FOR THIS INVOICE:	\$ 3,401.00

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 3,401.00
	=====

2010160.2906.00901

JH _____
KW _____

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

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

AUGUST 11, 2009
INVOICE # 40735
FILE # 30057-00182
PAGE 1

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

7/13/09 CWM	REVIEW AFFIDAVIT FROM JOHN HOY REGARDING COMPLIANCE WITH NOTICING REQUIREMENTS; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME; PREPARE DOCUMENTS AND E-FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
7/21/09 CWM	REVIEW AFFIDAVIT OF PUBLICATION; DRAFT NOTICE OF FILING; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING AFFIDAVIT OF PUBLICATION; FILE AFFIDAVIT AND NOTICE OF FILING WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
7/28/09 MSF	REVIEW PSC CASE SCHEDULE AND LETTER TO MR. HOY CONCERNING SAME	.20	64.00

TOTAL HOURS 1.20

PROFESSIONAL FEES \$ 354.00

MARTIN S FRIEDMAN	.20	64.00
CHRISTIAN W MARCELLI	1.00	290.00

FEDERAL EXPRESS	50.05
TELECOPIER	3.00
POSTAGE	28.10
PHOTOCOPIES	749.75
LEGAL ADVERTISEMENTS	52.98
LONG DISTANCE CALLS	.25

TOTAL COSTS ADVANCED \$ 884.13

LAW OFFICES
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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 40735

PAGE 2

TOTAL STATEMENT

\$ 1,238.13

2010160.2906.00901

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

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

AUGUST 11, 2009
INVOICE # 40735
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 354.00
CURRENT COSTS:	\$ 884.13

TOTAL CHARGES FOR THIS INVOICE:	\$ 1,238.13

OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 3,401.00 ← ?

TOTAL AMOUNT DUE THIS MATTER:	<u>\$ 4,639.13</u>

300118

JH ✓

KW ✓

LAW OFFICES
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WHEN REMITTING

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

SEP 14 2009

Batch 64952

SEPTEMBER 10, 2009
INVOICE # 40769
FILE # 30057-00182
PAGE 1

197322

2010160.2906.00901

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

8/11/09 CWM	DRAFT INITIAL CUSTOMER NOTICE; DRAFT CORRESPONDENCE TO CURT MOURING OF PSC STAFF REGARDING INITIAL CUSTOMER NOTICE, CUSTOMER MEETING AND LIMITED PROCEEDING DATES.	1.10	319.00
8/12/09 CWM	REVIEW CORRESPONDENCE FROM CURT MOURING OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICE AND OFFICIAL DATE OF FILING; DRAFT CORRESPONDENCE TO CURT MOURING REGARDING SAME.	.50	145.00
8/13/09 CWM	TELEPHONE CONFERENCE WITH CURT MOURING OF PSC REGARDING ESTABLISHMENT OF OFFICIAL DATE OF FILING, CASE SCHEDULING AND CUSTOMER MEETING; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CURT MOURING REGARDING SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING CASE SCHEDULING.	.70	203.00
8/18/09 CWM	REVIEW CORRESPONDENCE FROM CURT MOURING OF PSC STAFF REGARDING REVIEW AND APPROVAL OF INITIAL CUSTOMER NOTICE; REVIEW AND REVISE CUSTOMER NOTICE ACCORDINGLY; TELEPHONE CONFERENCE WITH DAN CIECIERSKI REGARDING MAILING OF APPROVED CUSTOMER NOTICE; DRAFT AFFIDAVIT OF MAILING IN CONNECTION WITH CUSTOMER NOTICE; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM DAN CIERCIERSKI REGARDING SAME.	1.10	319.00
8/20/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING MAILING OF CUSTOMER NOTICE AND AFFIDAVIT OF MAILING EVIDENCING SAME; TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING CUSTOMER NOTICE AND CUSTOMER MEETING AND DISCUSSION OF LOCATIONS; RESEARCH POTENTIAL CUSTOMER MEETING LOCATIONS.	.80	232.00
8/21/09 CWM	REVIEW AFFIDAVIT OF MAILING AND ATTACHED CUSTOMER NOTICE; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME; PREPARE DOCUMENTS AND E-FILE WITH	.50	145.00

LAW OFFICES
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UTILITIES, INC

Invoice #: 40769

PAGE 2

8/27/09 CWM	COMMISSION CLERK. REVIEW STAFF'S FIRST DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSIBILITY FOR RESPONDING TO DATA REQUESTS.	.60	174.00
8/28/09 CWM	REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING PROPOSED RESPONSES TO STAFF'S FIRST DATA REQUEST AND REVIEW ATTACHED EXHIBITS; PREPARE INITIAL DRAFT OF RESPONSE TO STAFF'S FIRST DATA REQUEST.	1.20	348.00
8/31/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED INFORMATION FOR STAFF'S FIRST DATA REQUEST; REVIEW AND REVISE DRAFT OF LETTER RESPONDING TO STAFF'S FIRST DATA REQUEST.	.50	145.00

TOTAL HOURS 7.00

PROFESSIONAL FEES \$ 2,030.00

CHRISTIAN W MARCELLI 7.00 2,030.00

LONG DISTANCE CALLS 1.50
LEGAL ADVERTISEMENTS 52.98
PHOTOCOPIES 2.50

TOTAL COSTS ADVANCED \$ 56.98

TOTAL STATEMENT

\$ 2,086.98

300118

JH ✓
KW ✓

LAW OFFICES
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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

Batch 69212

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

OCTOBER 9, 2009
INVOICE # 41062
FILE # 30057-00182
PAGE 1

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211635
2009

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

9/08/09 CWM	REVIEW CLIENT'S RESPONSES TO STAFF'S FIRST DATA REQUEST; PREPARE RATE CASE EXPENSE DATA FOR USE IN RESPONSE TO STAFF'S FIRST DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.80	232.00
9/09/09 CWM	REVIEW CLIENT'S PROPOSED RESPONSES TO STAFF'S FIRST DATA REQUEST; PREPARE INITIAL DRAFT OF LETTER TO PSC CLERK RESPONDING TO FIRST DATA REQUEST.	1.30	377.00
9/14/09 CWM	REVIEW AND REVISE RESPONSE TO STAFF'S FIRST DATA REQUEST; REVIEW CLIENT'S RESPONSES TO SAME; DRAFT CORRESPONDENCE TO PSC CLERK RESPONDING TO STAFF'S FIRST DATA REQUEST; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	1.10	319.00
9/17/09 CWM	REVIEW STAFF'S SECOND DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW RESPONSES AND DOCUMENTATION FROM CLIENT REGARDING SAME.	.80	232.00
9/28/09 CWM	REVIEW CLIENT'S PROPOSED RESPONSES TO STAFF'S SECOND DATA REQUEST; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	.50	145.00
9/29/09 CWM	DRAFT NOTICE OF CUSTOMER HEARING; DRAFT CORRESPONDENCE TO CURT MOURING OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER HEARING; TELEPHONE CONFERENCE WITH STAFF REGARDING SAME; REVIEW AND REVISE NOTICE IN ACCORDANCE WITH STAFF'S REVISIONS.	1.00	290.00

TOTAL HOURS 5.50

PROFESSIONAL FEES \$ 1,595.00

Approved by Legal

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F.E.I.# 59-2783536

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WHEN REMITTING

UTILITIES, INC

Invoice #: 41062

PAGE 2

CHRISTIAN W MARCELLI	5.50	1,595.00
LONG DISTANCE CALLS		.50
PHOTOCOPIES		27.00
TOTAL COSTS ADVANCED		\$ 27.50

TOTAL STATEMENT

\$ 1,622.50 *ek*

2010160.2906.00901

300118

JHL

LAW OFFICES
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F.E.I.# 59-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

Batch 70178

NOVEMBER 10, 2009
INVOICE # 41251
FILE # 30057-0018 Doc 216022
PAGE 1

2010160, 2906, 00901 8769.38

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

10/02/09 CWM	DRAFT CORRESPONDENCE TO CLIENT AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING STAFF-APPROVED CUSTOMER NOTICE; PREPARE CUSTOMER NOTICE FOR PUBLICATION; ARRANGE FOR PUBLICATION OF CUSTOMER NOTICE; REVIEW AND REVISE CUSTOMER NOTICE IN ACCORDANCE WITH CLIENT'S COMMENTS.	.60	174.00
10/05/09 CWM	REVIEW AND REVISE RESPONSE TO STAFF'S SECOND DATA REQUEST; REVIEW DOCUMENTS SUBMITTED IN SUPPORT OF RESPONSE; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME.	.80	232.00
10/09/09 CWM	TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING RESPONSE TO STAFF'S SECOND DATA REQUEST; REVIEW DOCUMENTS PROVIDED AND RESEARCH COMPLETE 2006 DEVELOPER AGREEMENT; DRAFT CORRESPONDENCE TO STAFF REGARDING FILING OF SAME AND ISSUANCE OF THIRD DATA REQUEST; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING SAME.	1.00	290.00
10/12/09 CWM	REVIEW CORRESPONDENCE FROM CURT MOURING OF PSC STAFF REGARDING MFR SCHEDULES TO BE REVISED; REVIEW MFRS FILED WITH APPLICATION; TELEPHONE CONFERENCE WITH STAFF REGARDING PROBLEMS WITH VENUE FOR CUSTOMER MEETING AND HOA'S OBJECTIONS TO SAME; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING MEETING WITH HOA TO ANSWER QUESTIONS INFORMALLY; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME.	2.00	580.00
10/13/09 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM STAFF REGARDING CUSTOMER MEETING AND MEETING WITH HOA PRIOR TO MEETING; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING SAME; TELEPHONE CONFERENCE WITH HOA	1.50	435.00

Approved by Legal

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

F.E.I.# 59-2783536

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 41251

PAGE 2

10/13/09 CWM	PRESIDENT ROBERT HALLEEN REGARDING MEETING BETWEEN UTILITY AND HOA PRIOR TO CUSTOMER MEETING; DRAFT CORRESPONDENCE TO KIRSTEN WEEKS REGARDING MFR SCHEDULES TO BE REVISED AND FILED IN DOCKET. REVIEW STAFF'S THIRD DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING STAFF'S REQUEST AND REVIEW OF DEVELOPER AGREEMENT REQUESTED THEREIN; DRAFT RESPONSE TO STAFF'S THIRD DATA REQUEST; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME; PREPARE DOCUMENT AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.70	203.00
10/14/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING REVISED MFR SCHEDULES; REVIEW PROPOSED MFR SCHEDULES FROM CLIENT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
10/14/09 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER AND CURT MOURING OF PSC STAFF REGARDING CANCELLATION OF CUSTOMER MEETING; TELEPHONE CONFERENCE WITH CLIENT REGARDING CANCELLATION OF MEETING AND NOTIFICATION OF CUSTOMERS REGARDING CANCELLATION; DRAFT NOTICE OF CANCELLATION; TELEPHONE CONFERENCE WITH ROBERT HALLEEN OF HOA REGARDING CANCELLATION OF MEETING AND HOA'S DESIRE TO MOVE FORWARD WITH MEETING WITH UTILITY.	2.10	609.00
10/15/09 CWM	TELEPHONE CONFERENCE WITH STAFF REGARDING CANCELLATION OF CUSTOMER MEETING AND NOTICING ISSUES; REVIEW CORRESPONDENCE FROM ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING ISSUES TO BE ADDRESSED AT MEETING WITH UTILITY; TELEPHONE CONFERENCE WITH ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING ISSUES TO BE ADDRESSED AT MEETING AND LOGISTICS OF MEETING; CONFIRM MEETING BETWEEN PATRICK FLYNN AND CYPRESS LAKES HOA (WHICH I WILL ATTEND); DRAFT CORRESPONDENCE TO PATRICK FLYNN REGARDING MEETING WITH HOA AND ATTACHED CONCERNS EXPRESSED BY HOA.	2.00	580.00
10/16/09 CWM	TELEPHONE CONFERENCE WITH STAFF REGARDING	2.20	638.00

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Invoice #: 41251

PAGE 3

	CANCELLATION OF CUSTOMER MEETING; DRAFT CORRESPONDENCE TO STAFF REGARDING REVIEW AND APPROVAL OF NOTICE OF CANCELLATION; DRAFT CORRESPONDENCE TO CLIENT REGARDING MAILING OF NOTICES AND EXECUTION OF AFFIDAVIT REGARDING SAME; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; TELEPHONE CONFERENCE WITH ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING POLL TAKEN ADDRESSING QUALITY OF SERVICE ISSUES; DRAFT CORRESPONDENCE TO PATRICK FLYNN REGARDING SAME.		
10/19/09 CWM	REVIEW CORRESPONDENCE FROM ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING MEETING WITH UTILITY; DRAFT CORRESPONDENCE TO PATRICK FLYNN REGARDING SAME; TELEPHONE CONFERENCE WITH ROBERT HALLEEN REGARDING NOTICE TO CUSTOMERS OF CANCELLATION OF MEETING; TELEPHONE CONFERENCE WITH STAFF REGARDING NOTIFICATION ISSUES.	.50	145.00
10/20/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING MAILING OF NOTICES OF CUSTOMER MEETING CANCELLATION; DRAFT AFFIDAVIT OF MAILING REGARDING SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING AFFIDAVIT; TELEPHONE CONFERENCE WITH CLIENT REGARDING AFFIDAVIT OF MAILING.	.50	145.00
10/21/09 CWM	MEETING WITH CLIENT IN PREPARATION FOR MEETING WITH ROBERT HALLEEN OF CYPRESS LAKES HOMEOWNER'S ASSOCIATION; REVIEW COMMISSION-ORDERED ENGINEERING REPORT; DRAFT NOTICE OF FILING REGARDING ENGINEERING REPORT; DRAFT CORRESPONDENCE TO COMMISSION CLERK REGARDING FILING OF ENGINEERING REPORT; PREPARE DOCUMENTS AND FILE WITH PSC CLERK; REVIEW AFFIDAVIT OF MAILING OF NOTICE OF CANCELLATION OF CUSTOMER MEETING; DRAFT NOTICE OF FILING OF AFFIDAVIT OF MAILING; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING AFFIDAVIT OF MAILING; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM; TELEPHONE CONFERENCE WITH CURT MOURING REGARDING POTENTIAL DATES AND SITES FOR RESCHEDULED CUSTOMER MEETING; REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESULTS OF THE REVERSE-911	4.50	1,305.00

LAW OFFICES
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Invoice #: 41251

PAGE 4

	TELEPHONE NOTIFICATION OF THE CANCELLATION OF THE CUSTOMER MEETING; TELEPHONE CONFERENCE WITH ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING MISSING PAGE IN EXHIBIT TO DECEMBER 2006 DEVELOPER AGREEMENT; REVIEW DOCUMENT FILED IN DOCKET; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SUPPLEMENTING DOCKET WITH MISSING EXHIBIT PAGE; TELEPHONE CONFERENCE WITH CURT MOURING REGARDING SAME.		
10/22/09 CWM	TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING MEETING WITH CYPRESS LAKES HOA; TELEPHONE CONFERENCE WITH ROBERT HALLEEN OF CYPRESS LAKES HOA CONFIRMING MEETING SITE; TRAVEL TO AND FROM CYPRESS LAKES WITH PATRICK FLYNN FOR MEETING WITH CYPRESS LAKES HOA; MEETING WITH ROBERT HALLEEN AND CYPRESS LAKES HOA TO DISCUSS HOA'S CONCERNS IN PROCEEDING; CONFERENCE WITH CLIENT TO DISCUSS ISSUES RAISED AT MEETING.	6.50	1,885.00
10/23/09 CWM	PREPARE MEMORANDUM DETAILING MEETING WITH CYPRESS LAKES HOA; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO CURT MOURING REGARDING MEETING WITH HOA; REVIEW CORRESPONDENCE FROM CURT MOURING REGARDING ISSUE OF EXHIBITS TO 2006 DEVELOPER AGREEMENT; REVIEW MISSING PAGE FROM EXHIBITS AND FORWARD TO STAFF; PREPARE DOCUMENT AND FILE WITH PSC'S E-FILING SYSTEM.	3.00	870.00
10/26/09 CWM	REVIEW CORRESPONDENCE FROM ROBERT HALLEEN OF CYPRESS LAKES HOA REGARDING THE HOA'S MEMORANDUM DETAILING THE MEETING BETWEEN THE HOA AND UTILITY; REVIEW HOA'S MEMORANDUM AND COMPARE WITH THE UTILITY'S NOTES ON THE MEETING.	.50	145.00
10/28/09 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING REVIEW OF HOA'S MEETING NOTICE; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO ROBERT HALLEEN OF CYPRESS LAKES HOA'S REGARDING MEETING NOTES.	.50	145.00

LAW OFFICES
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PAGE 5

TOTAL HOURS 29.40

PROFESSIONAL FEES \$ 8,526.00

CHRISTIAN W MARCELLI 29.40 8,526.00

LONG DISTANCE CALLS .25
PHOTOCOPIES 40.00
LEGAL ADVERTISEMENTS 113.28
OUTSIDE PHOTOCOPIES 89.85

TOTAL COSTS ADVANCED \$ 243.38

TOTAL STATEMENT

\$ 8,769.38 *ok*

2010160.2906.00901 *RSB*

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 10, 2009
INVOICE # 41251
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 8,526.00
CURRENT COSTS:	\$ 243.38
TOTAL CHARGES FOR THIS INVOICE:	<u>\$ 8,769.38</u>
OUTSTANDING ACCOUNTS RECEIVABLE:	<u>\$ 1,622.50</u>
TOTAL AMOUNT DUE THIS MATTER:	<u><u>\$ 10,391.88</u></u>

RCR

~~XXXXXXXXXX~~

300118

JH ✓
KW ✓

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

DECEMBER 10, 2009
INVOICE # 41379
FILE # 30057-00182
PAGE 1

Batch 74385

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

Doc 230608

Date	Description	Rate	Amount
11/03/09	CWM REVIEW CORRESPONDENCE FROM STAFF REGARDING REVIEW AND APPROVAL OF NOTICE OF CUSTOMER MEETING; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW CORRESPONDENCE FROM CLIENT REGARDING REVISIONS TO NOTICE; REVIEW NOTICE AND VARIOUS REVISIONS MADE BY CLIENT; DRAFT CORRESPONDENCE TO CLIENT REGARDING REVIEW AND MAILING OF NOTICE.	.80	232.00
11/06/09	CWM REVIEW AFFIDAVIT OF MAILING FOR NOTICE OF CUSTOMER MEETING; TELEPHONE CONFERENCE WITH ERIN POVICH REGARDING SAME; REVIEW CORRESPONDENCE FROM CLIENT TO STAN RIEGER REGARDING QUESTIONS RAISED AT MEETING WITH ROBERT HALLEEN AND CYPRESS LAKE'S HOA.	.50	145.00
11/12/09	CWM REVIEW STAFF'S FOURTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT'S REGARDING SAME; TELEPHONE CONFERENCE WITH CLIENT REGARDING QUERIES POSED IN FOURTH DATA REQUEST.	.50	145.00
11/13/09	CWM REVIEW AFFIDAVIT OF PUBLICATION AND COPY OF ADVERTISEMENT; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF AFFIDAVIT; PREPARE DOCUMENTS AND E-FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
11/18/09	CWM REVIEW FILE IN PREPARATION FOR CUSTOMER MEETING; TRAVEL TO AND FROM CYPRESS LAKES CLUBHOUSE IN LAKELAND, FL, FOR CUSTOMER MEETING; ATTEND CUSTOMER MEETING; MEET WITH STAFF AND HOA MEMBERS AFTER CONCLUSION OF CUSTOMER MEETING.	6.00	1,740.00
11/19/09	CWM DRAFT CORRESPONDENCE TO CURT MOURING OF PSC STAFF REGARDING NOTES FROM COMPANY'S MEETING WITH CYPRESS LAKES'S HOA.	.20	58.00
11/24/09	CWM REVIEW AFFIDAVIT OF MAILING REGARDING NOTICE OF CUSTOMER MEETING; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF AFFIDAVIT OF MAILING AND	.30	87.00

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 #: 41379

PAGE 2

11/30/09 CWM	ATTACHMENTS. REVIEW AFFIDAVIT OF PUBLICATION AND COPY OF PUBLISHED NOTICE; DRAFT NOTICE OF FILING REGARDING AFFIDAVIT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF AFFIDAVIT; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	145.00
	TOTAL HOURS	9.30	
	PROFESSIONAL FEES		\$ 2,697.00

CHRISTIAN W MARCELLI	9.30	2,697.00
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TELECOPIER	5.00
FEDERAL EXPRESS	46.97
LONG DISTANCE CALLS	3.75
LEGAL ADVERTISEMENTS	110.61
TRAVEL EXPENSE	58.92
MEAL	23.25
PHOTOCOPIES	7.25

TOTAL COSTS ADVANCED	\$ 255.75
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TOTAL STATEMENT

\$ 2,952.75

2010160.2906.00901

3001118

SL ✓

KW ✓

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

Batch 75829

JANUARY 12, 2010
INVOICE # 41587
FILE # 30057-00182 Doc 236224
PAGE 1

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

12/07/09 CWM	REVIEW AND REVISE PROPOSED RESPONSES TO STAFF'S FOURTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING RESPONSES TO SAME.	.80	232.00
12/08/09 CWM	REVIEW AND REVISE RESPONSES TO STAFF'S FOURTH DATA REQUEST; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED RESPONSES TO DATA REQUEST; TELEPHONE CONFERENCE WITH KIRSTEN WEEKS REGARDING SAME; TELEPHONE CONFERENCE WITH DAN CIECIERSKI REGARDING SAME; TELEPHONE CONFERENCE WITH PATRICK FLYNN REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF RESPONSES; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.	3.30	957.00
12/08/09 CWM	TELEPHONE CONFERENCE WITH PATRICK FLYNN REGARDING RESPONSES TO QUESTIONS RAISED AT CUSTOMER MEETING; REVIEW AND REVISE PROPOSED RESPONSES TO STAFF'S REQUEST FOR INFORMATION.	.50	145.00
12/17/09 CWM	REVIEW LETTER FROM JENNIFER BRUBAKER OF PSC GENERAL COUNSEL'S OFFICE REGARDING COMPLIANCE WITH COMMISSION-ORDERED ENGINEERING REPORT; DRAFT CORRESPONDENCE TO PATRICK FLYNN REGARDING SAME; REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING SAME; REVIEW PREVIOUS ORDER AND DOCKET INFORMATION IN LIGHT OF BRUBAKER'S LETTER.	1.20	348.00
12/21/09 CWM	REVIEW STAFF'S FIFTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING STAFF'S FIFTH DATA REQUEST; TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING SAME.	.30	87.00
12/24/09 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM PATRICK FLYNN REGARDING TBE ENGINEERING REPORT.	.20	58.00
12/29/09 CWM	TELEPHONE CONFERENCE WITH PEGGY HANKS REGARDING TBE EVALUATION REPORT; REVIEW TBE EVALUATION	.80	232.00

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 #: 41587

PAGE 2

REPORT IN LIGHT OF COMMISSION ORDER REQUIRING
SAME.

TOTAL HOURS 7.10

PROFESSIONAL FEES \$ 2,059.00

CHRISTIAN W MARCELLI 7.10 2,059.00

LONG DISTANCE CALLS 2.00

TOTAL COSTS ADVANCED \$ 2.00

TOTAL STATEMENT \$ 2,061.00

2010160.2906.00901

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

JANUARY 12, 2010
INVOICE # 41587
FILE # 30057-00182

MATTER: 2009 RATE CASE/CYPRESS LAKES UTILITIES

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 2,059.00
CURRENT COSTS:	\$ 2.00

TOTAL CHARGES FOR THIS INVOICE:	\$ 2,061.00

OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 2,952.75

TOTAL AMOUNT DUE THIS MATTER:	\$ 5,013.75
	=====



3000067

Invoice Number 9-309-50501	Invoice Date Aug 26, 2009	Account Number 4072-8604-9	Page 1 of 3
--------------------------------------	-------------------------------------	--------------------------------------	-----------------------

FedEx Fax ID: 71-0427000 **13560**

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

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

Doc **191961**

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

Invoice Summary Aug 26, 2009

5895

FedEx Express Services

Transportation Charges		60.30
Special Handling Charges		3.92
Total Charges	USD	\$64.22
TOTAL THIS INVOICE	USD	\$64.22

Other discounts may apply.

10000

RECEIVED
 AUG 31 2009
 BY: _____



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

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

Invoice Number 9-309-50501	Account Number 4072-8604-9	Amount Due USD \$64.22
--------------------------------------	--------------------------------------	----------------------------------

Remittance Advice

Your payment is due by Sep 10, 2009

407286049309505015200000642208

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

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



7933737006730

000137518



Invoice Number 9-309-50501	Invoice Date Aug 26, 2009	Account Number 4072-8604-9	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Picked up: Aug 20, 2009

Cust. Ref.: Initial Cust Notice-CL L

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 5
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	797864352320	Daniel Ciecierski	Christian Marcelli
Service Type	FedEx First Overnight	Utilities, Inc.	Rose, Sundstrom & Bentley
Package Type	FedEx Box	2335 Sanders Rd	2180 W STATE ROAD 434 STE 2118
Zone	05	NORTHBROOK IL 60062 US	LONGWOOD FL 32779 US
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Aug 21, 2009 07:27		
Svc Area	A2	Transportation Charge	60.30
Signed by	see above	Fuel Surcharge	3.92
FedEx Use	000000000/0000012/02	Total Charge	USD 64.22
			Third Party Subtotal USD \$64.22
			Total FedEx Express USD \$64.22

2010160.2908



3000700

KW ✓

Invoice



mpnorthbrook@sbcglobal.net

1984 Raymond Drive
Northbrook, IL 60062

847-412-1370 Fax # 847-412-1370

Batch <u>67247</u>	Date	Invoice #
	10/6/2009	12898

Doc 206824

Bill To
Utilities, Inc. 2335 Sanders Rd. Northbrook, IL 60062

2010160.2908: 954.50

P.O. No.	Terms
241	Net 30

Quantity	Description	Amount
1,500	Cypress Lakes notice 2sided	147.00
1,500	Folding	7.50
2010160.2908.00901		
OCT 21 2009		
Total		\$154.50

[Handwritten signature]
KW
OK

BEFORE THE PUBLIC SERVICE COMMISSION

NOTICE OF CUSTOMER MEETING

TO THE CUSTOMERS OF
CYPRESS LAKES UTILITIES, INC.
AND
ALL OTHER INTERESTED PERSONS

Re: Docket No. 090349-WS; Application for Increase in Water and Wastewater Rates in Polk County by Cypress Lakes Utilities, Inc.

NOTICE is hereby given that the Staff of the Florida Public Service Commission will conduct a customer meeting to discuss Cypress Lakes Utilities, Inc.'s Application for a rate increase. The meeting will be held at the following time and place:

6:00 p.m., Thursday, October 22, 2009
Cypress Lakes Clubhouse
10000 US Hwy 98 North
Lakeland, FL 33809

All persons who wish to comment are urged to be present at the beginning of the meeting, since the meeting may be adjourned early if no customers are present. One or more of the Commissioners of the Florida Public Service Commission may attend and participate in this meeting. The meeting will begin as scheduled and will continue until all of the customers have been heard.

The purpose of this meeting is to give customers and other interested persons an opportunity to offer comments to Commission Staff regarding the quality of service the Utility provides, to ask questions, and to provide comment on the proposed rates as well as other issues. Commission Staff will be available to address and coordinate customers' comments and to assist members of the public. A representative from the Utility may also be in attendance but the Utility is not expected to present information at this meeting. At the beginning of the meeting, procedures will be established for the order of comments. Commission Staff will have sign-up sheets, and customers will be called in the order that they sign up to speak.

Pursuant to provisions of the Americans With Disabilities Act, any person requiring special accommodations to participate in this meeting because of a physical impairment should call the Office of Commission Clerk at (850) 413-6770 at least 48 hours prior to the meeting. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD) or 1-800-955-8770 (Voice).



3000700

1984 Raymond Drive
Northbrook, IL 60062

847-412-1370 Fax # 847-412-1370

mpnorthbrook@sbcglobal.net

Batch 69746

Doc 214414

Invoice

Date	Invoice #
11/3/2009	12999

Bill To
Utilities, Inc. 2335 Sanders Rd. Northbrook, IL 60062

P.O. No.	Terms
	Net 30

Quantity	Description	Amount
1,475	Cypress Lakes Utilities notice 2sided 60# white offset (blk.)	144.55
1	Folding	7.38
NOV 18 2009		
2010160.2908 157.93		
Total		<u>\$151.93</u>

BEFORE THE PUBLIC SERVICE COMMISSION

NOTICE OF CUSTOMER MEETING

TO THE CUSTOMERS OF
CYPRESS LAKES UTILITIES, INC.
AND
ALL OTHER INTERESTED PERSONS

Re: Docket No. 090349-WS; Application For Increase In Water and Wastewater Rates
In Polk County By Cypress Lakes Utilities, Inc.

NOTICE is hereby given that the Staff of the Florida Public Service Commission will conduct a customer meeting to discuss Cypress Lakes Utilities, Inc.'s Application for a rate increase. The meeting will be held at the following time and place:

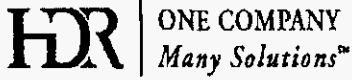
6:00 p.m., Wednesday, November 18, 2009
Cypress Lakes Clubhouse
10000 US Hwy 98 North
Lakeland, FL 33809

All persons who wish to comment are urged to be present at the beginning of the meeting, since the meeting may be adjourned early if no customers are present. One or more of the Commissioners of the Florida Public Service Commission may attend and participate in this meeting. The meeting will begin as scheduled and will continue until all of the customers have been heard.

The purpose of this meeting is to give customers and other interested persons an opportunity to offer comments to Commission Staff regarding the quality of service the Utility provides and to ask questions, and comment on the proposed rates as well as other issues. Commission Staff will be available to address and coordinate customers' comments and to assist members of the public. A representative from the Utility may also be in attendance. At the beginning of the meeting, procedures will be established for the order of comments. Commission Staff will have sign-up sheets, and customers will be called in the order that they sign up to speak.

Pursuant to provisions of the Americans With Disabilities Act, any person requiring special accommodations to participate in this meeting because of a physical impairment should call the Office of Commission Clerk at (850) 413-6770 at least 48 hours prior to the meeting. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD) or 1-800-955-8770 (Voice).

3005377



Invoice

Please send remittance with copy of invoice to

HDR Engineering, Inc.
Orlando, FL 32801
Phone: (407) 420-4200

P.O. Box 3480
Omaha, NE 68103-0480

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

Invoice No. 00081795-H
Invoice Date 02/11/09
Period Ending 01/31/09
Project No. 00000000052589 \$ 1,463.98

Batch 49477
Dist 145997

RE: Cypress Lakes WWTP - Post Design Services
Fee: Lump Sum \$19,084 including Reim and Subs
P.O. No. 15605 000 OP
Branch/Plant Number: 248101

Professional Services for the period ending January 31, 2009.

Direct Labor

Total Fee Amount	\$ 19,084.00	
Current % Complete	44.09%	
Total Fee Billed	\$ 8,414.34	
Fee Previously Billed	\$ 6,950.36	
Total Amount Due this Invoice		\$ 1,463.98

cc: Mr. Tony Wierzbicki, EI
Utilities Inc. of Sandalhaven
200 Weathersfield Avenue
Altamonte Springs, FL 32714

Approved By:

Please contact Steve Keyes for questions regarding this invoice: (407) 420-4200

Balance unpaid thirty(30) days from invoice
date subject to interest of 1.5% per month.

Amount Due \$ 1,463.98

HDR ENGINEERING, INC
CYPRESS LAKES WWTP IMPROVEMENTS
POST DESIGN SERVICES
MONTHLY STATUS REPORT
For Services Provided From : 11/29/2008 to 1/31/2009

Work Completed

- Assistance provided on questions regarding blowers
- Assistance provided on questions regarding various components installation
- Project Management and Coordination, Administrative

Submittals

- None.

Planned Work

- Site visit for start-up and progress review

Issues

- Blower Bearing Life - Resolved (Rolling Bearings)

Permitting

- None

Public Involvement

- N/A

Changes Orders

- None

3000882

KW ✓

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

Date 75 362

Management & Regulatory Consultants, Inc.

Dec 234172

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

01/21/10
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 \$ 3117.50

<u>Week of:</u>		HOURS	
12/01/09	FS CONSULTING - UIF - REVIEW U&U AND SCH. E & F RECONCILIATION FOR SEMINOLE COUNTY.	1.00	145.00
12/07/09	FS CONSULTING - UIF - REVIEW U&U AND F SCH. FOR SEMINOLE CO.	0.50	72.50
12/21/09	FS CONSULTING - UIF - UPDATE B-10 SUPPORT SCHEDULES.	1.00	145.00
12/21/09	FS CONSULTING - CLU - PREPARE U&U ANALYSIS FOR STAFF.	<u>1.00</u>	<u>145.00</u>
	FOR CURRENT SERVICES RENDERED	3.50	\$ 507.50 ✓

PAYMENTS AND CREDITS
01/04/10 PAYMENT
01/04/10 PAYMENT

- 1377.50
- 1740.00

FEB 04 2010

BALANCE DUE

\$ 507.50

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

2010156.2910.00901 → \$ 362.50 ⇒ 2.5 hrs @ 145/hr. ok KW

2010160.2910.00901 → \$ 145.00 ⇒ 1 hr @ 145/hr. ok KW

\$ 507.50 ✓

RESPONSE TO PROPERTY TAX QUERY

**CYPRESS LAKES UTILITIES, INC.
WATER AND WASTEWATER LIMITED PROCEEDING
SCHEDULE OF INCREASES IN TAXES OTHER THAN INCOME**

Schedule No. 10

Water

<u>Line No.</u>	<u>NARUC A/C</u>	<u>Description</u>	<u>(a)</u> <u>Net Increase</u>	
1	408.10	Regulatory Assessment Fee (RAF)		
2		Annualized Revenue for the 12 Months Ended 12/31/078(1)	\$317,097	Schedule 13
3		Historic Revenue at 12/31/08 (1)	314,753	Per TB
4		Net Increase in Annualized Revenue	\$2,344	line 2 - line 3
5	RAF		4.5%	Per PSC
6		Increase in RAF (Fee is 4.5%)	<u>\$105</u>	line 4 * line 5
7	402.11	Property Taxes		
8		Increased Utility Plant in Service (UPIS)	\$148,738	Schedule 6
9		Retirements	-	Schedule 7
10		Accumulated Depreciation	(23,302)	Schedule 9
11		Net Taxable Increase	\$125,436	line 8 through line 10
12		Polk County Millage Rate	0.0156526	Per County
13		Net Increase in Property Taxes	<u>\$1,963</u>	line 11 * line 12
14		2008 Property Taxes	\$29,807	
15		2005 Property Taxes	6,219	
16		Incremental Increase	<u>\$23,588</u>	
17		Total Increase to Taxes Other Than Income	<u><u>\$25,657</u></u>	

Wastewater

<u>Line No.</u>	<u>NARUC A/C</u>	<u>Description</u>	<u>(a)</u> <u>Net Increase</u>	
18	408.10	Regulatory Assessment Fee (RAF)		
19		Annualized Revenue for the 12 Months Ended 12/31/078(1)	\$552,729	Schedule 13
20		Historic Revenue at 12/31/08 (1)	544,702	Per TB
21		Net Increase in Annualized Revenue	\$8,028	line 15 - line 16
22	RAF		4.5%	Per PSC
23		Increase in RAF (Fee is 4.5%)	<u>\$361</u>	line 18 * line 19
24	402.11	Property Taxes		
25		Increased Utility Plant in Service (UPIS)	\$1,130,535	Schedule 6
26		Retirements	-	Schedule 7
27		Accumulated Depreciation	(52,650)	Schedule 9
28		Net Taxable Increase	\$1,077,886	line 22 through line 24
29		Polk County Millage Rate	0.0156526	Per County
30		Net Increase in Property Taxes	<u>\$16,872</u>	line 25 * line 26
31		2008 Property Taxes	\$27,384	
32		2005 Property Taxes	11,198	
33		Incremental Increase	<u>\$16,183</u>	
34		Total Increase to Taxes Other Than Income	<u><u>\$33,416</u></u>	

Response:

The invoices provided in response to Data request four are for 2006 through 2008 and correlate as follows:

2006	\$21,579.54
2007	\$37,786.30
2008	\$38,686.94

On Schedule 10 of the filing the property taxes are broken out between water and wastewater as follows:

Water	\$29,807
Wastewater	<u>\$27,381</u>
	<u>\$57,188</u>

The amount of \$57,188 is the total of the following accounts:

		12/31/2008
7545	PERSONAL PROPERTY/ICT TAX	38,686.94
7550	PROPERTY/OTHER GENERAL TAX	<u>18,501.39</u>
		<u>57,188.33</u>

The documentation for the \$38,686.94 was previously provided in response to staff's fourth data request. The remaining \$18,501.39 results from allocation accruals from the parent subdivision, which are reversed out each month.

General Ledger Detail for account 7550: Property/Other General Taxes

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
248	248100	7550		SE 02 GENERAL TAX ACCRUAL	JE	200632	1/1/2008	18,527.12		18,527.12	AA	P
248	248100	7550		GENERAL TAX ACCRUAL	JE	248207	1/31/2008		(31,347.66)	(31,347.66)	AA	P
248	248100	7550		GENERAL TAX ACCRUAL	JE	248207	2/1/2008	31,347.66		31,347.66	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249140	2/29/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249140	2/29/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249188	2/29/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249140	3/1/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249140	3/1/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249188	3/1/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249150	3/31/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249150	3/31/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249189	3/31/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249189	3/31/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249268	3/31/2008		(22,240.84)	(22,240.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	3/31/2008		(67.06)	(67.06)	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	3/31/2008		(61.92)	(61.92)	UA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249150	4/1/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249150	4/1/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249189	4/1/2008	26,895.84		26,895.84	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249189	4/1/2008		(26,895.84)	(26,895.84)	AA	P
248	248100	7550		SE2 GENERAL TAX ACCRUAL	JE	249268	4/1/2008	22,240.84		22,240.84	AA	P
248	248100	7550		SE 2. GENERAL TAX ACCRUAL	JE	249360	4/30/2008		(17,586.84)	(17,586.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	4/30/2008	24.71		24.71	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	4/30/2008	22.81		22.81	UA	P
248	248100	7550		SE 2. GENERAL TAX ACCRUAL	JE	249360	5/1/2008	17,586.84		17,586.84	AA	P
248	248100	7550		GENERAL TAX ACCRUAL	JE	249857	5/31/2008		(12,932.84)	(12,932.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	5/31/2008	24.70		24.70	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	5/31/2008	22.81		22.81	UA	P
248	248100	7550		GENERAL TAX ACCRUAL	JE	249857	6/1/2008	12,932.84		12,932.84	AA	P
248	248100	7550		SE02 GENERAL TAX ACCRUAL	JE	255364	6/30/2008		(8,278.84)	(8,278.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	6/30/2008	25.63		25.63	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	6/30/2008	23.55		23.55	UA	P
248	248100	7550		SE02 GENERAL TAX ACCRUAL	JE	255364	7/1/2008	8,278.84		8,278.84	AA	P
248	248100	7550		General Tax Accrual	JE	256041	7/31/2008		(24,503.84)	(24,503.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	7/31/2008	25.78		25.78	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	7/31/2008	23.67		23.67	UA	P
248	248100	7550		MANUAL REVERSAL 0708 SE 2	JE	256865	8/1/2008	24,503.84		24,503.84	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	256876	8/31/2008		(19,849.84)	(19,849.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	8/31/2008	25.90		25.90	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	8/31/2008	23.78		23.78	UA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	256876	9/1/2008	19,849.84		19,849.84	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257313	9/30/2008		(19,787.66)	(19,787.66)	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257313	9/30/2008	19,787.66		19,787.66	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257383	9/30/2008		(19,937.66)	(19,937.66)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	9/30/2008	(0.45)		(0.45)	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	9/30/2008	(0.41)		(0.41)	UA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257313	10/1/2008		(19,787.66)	(19,787.66)	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257383	10/1/2008	19,937.66		19,937.66	AA	P
248	248100	7550		SE 2 GENERAL TAX ACCRUAL	JE	257313	10/1/2008	19,787.66		19,787.66	AA	P
248	248100	7550		General Tax Accrual	JE	257736	10/31/2008		(10,567.84)	(10,567.84)	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	10/31/2008	(75.51)		(75.51)	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	10/31/2008	(69.37)		(69.37)	UA	P
248	248100	7550		General Tax Accrual	JE	257736	11/1/2008	10,567.84		10,567.84	AA	P
248	248100	7550		General Tax Accrual	JE	258180	11/30/2008			-	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	11/30/2008	24.92		24.92	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	11/30/2008	22.90		22.90	UA	P
248	248100	7550		General Tax Accrual	JE	258180	12/1/2008			-	AA	P
248	248100	7550		Code 1- General Expenses 311	JA	4294	12/31/2008		(21.98)	(21.98)	UA	P
248	248101	7550		Code 1- General Expenses 311	JA	4294	12/31/2008		(20.19)	(20.19)	UA	P
								413,910.68	(395,409.29)	18,501.39		