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BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CHARLOTTE COUNTY

BARBARA T. SCOTT
Docket No. 2012-0018
CIVIL DIVISION
CIRCUIT COURT
CHARLOTTE COUNTY, FL

In Re: Application of UTILITIES, INC., OF
SANDALHAVEN for an increase in wastewater
rates and charges

UTILITIES, INC. OF SANDALHAVEN'S
PROPOSED RECOMMENDED ORDER

After adequate notice (Tr. 193; Utility Ex. 1; Ex. RD 6), this cause came on for hearing on August 22 and 23, 2012, in the rate increase application of Utilities Inc. of Sandalhaven, before the appointed Hearing Officer, Diane K. Kiesling.

FINDINGS OF FACT:¹

QUALITY OF SERVICE

ISSUE 1: IS THE QUALITY OF SERVICE PROVIDED BY THE UTILITY CONSIDERED SATISFACTORY?

Finding of Fact 1: The quality of service being provided by the Utility is satisfactory.

Argument: The parties agree to use the process established by the Florida Public Service Commission ("PSC") Rule 25-30.433 (1), F.A.C., in establishing whether the Quality of Service is satisfactory. ("This shall be derived from an evaluation of three separate components of water and wastewater operation: quality of utility's product (water and wastewater); operational condition of the utility's plant and facilities; and the utility's attempt to address customer satisfaction.") In addition, the parties agree that the Utility's

¹ Since the page numbering of the Transcript does not include the prefiled testimony, reference to prefiled direct testimony will include the witnesses' initials, Dir. followed by the page number in the prefiled testimony Example: (FS Dir. 3). Similarly, references to prefiled rebuttal testimony will include the witnesses' initials followed by Reb. followed by the page number. Example: (FS Reb. 3), and surrebuttal with Sur, for example, (JE Sur. 2).

Wastewater Treatment Plant is operating in compliance with applicable regulatory requirements. (Ex. Joint 1)

The quality of the product: With the agreement among the parties that the Utility's wastewater treatment plant is operating in compliance with applicable regulatory standards, the quality of service based upon this prong of the test is unquestionably satisfactory.

Operational condition of the Utility's plant and facilities: The County's witness on this issue testified that the wastewater treatment plant was maintained "extremely well" (Tr. 225), it was operating very adequately (Tr. 227), and was very efficient and effective (Tr. 228). He concluded that the overall plant operation was very good. (DJ Dir. 2; Tr.234) Of the eleven customers who testified at the final hearing, one commented on the alarm going off at a lift station. (Tr. 30) The Utility's complaint log lists two other complaints about alarms going off at the lift station and both of those were for the same incident (Ex. RD 7f), which could possibly have been associated with the same incident that the witness testified to. An email to Office of Public Counsel ("OPC") also mentions this issue. (Ex. OPC 1) Mr. Flynn testified that all lift stations, not only the one in question, are equipped with an audible alarm and the phone number is clearly posted at the lift station for the purpose of having someone call if the alarm sounds. (Tr. 144-145) Thus, the fact that an alarm sounds does not indicate a quality of service issue; in fact, such alarms are required by FDEP. (Tr. 149) While the customer said the alarm sounded for 24 hours, one would question why she did not call the phone number on the lift station panel to report the alarm

condition. Mr. Flynn testified that it would be surprising to him that it would have taken 24 hours for the Utility to respond after the alarm had been reported, especially considering the relatively close proximity of operations staff to all lift stations. (Tr. 142, 144) The Utility routinely checks lift stations three times a week or more which includes identifying and documenting the amount of time the pumps have run, identifying whether the pumps are functional, testing the pumps to make sure they operate, and verifying the wet well is at its normal level. (Tr. 147) There is no evidence that the Utility is not operating its lift stations in compliance with all regulatory requirements, and the County's witness assumed as much. (Tr. 234)

One witness testified about a sewer line break or leak in Fiddlers Green Condominiums with his complaint directed primarily toward the expense the Utility incurred to haul off effluent from the wastewater treatment plant rather than the repair itself. (Tr. 12) The only odor complaint in the testimony came at the suggestion of OPC that claimed that it just "came up from the sewers" (Tr. 115). This witness testified he had no billing or customer service issues (Tr. 15) The Utility's complaint log listed three odor complaints in the test year and the two that were attributable to the Utility were resolved. (Ex. RD 7f) Despite repeated solicitations from OPC, other witnesses testified they had no odor issues. (Tr. 20, 22 and 33) The Utility responded satisfactorily and promptly to the few sporadic odor complaints raised by customers. The County has received very few odor complaints over the years (Tr. 206), and FDEP had received no odor related complaints (Tr. 208-209) Based upon the few customer complaints regarding the operational condition of

the Utility's facilities and the Utility's response to such complaints, the operational condition of the Utility's plant and facilities should be considered satisfactory.

Utility's attempt to address customer satisfaction: This element of quality of service is the most subjective component when evaluating quality of service. However, a close analysis of the nature of the customer comments submitted through live testimony, in emails to OPC, through the County's website and directly to the Utility show that while not perfect, the Utility is diligent in addressing customer concerns.

There were 64 comments from customers submitted through the County's website. (Ex. RD 7e), and all but one were limited to the amount of the proposed increase in sewer rates. The only other comment was from the property manager of one of the Condominium Associations who raised a billing issue, and something about a sinkhole. Since there is no live testimony on either of those issues, these comments cannot serve as the basis for a finding of fact.

There were fifteen customers who presented comments (unsworn) at an informal customer meeting held on May 21, 2012. (Ex. RD 7d) All but three of those customers merely complained about the magnitude of the rate increase. Other than odor complaints, the issues, such as damage to roads, a sinkhole and an occasional bill not showing meter read detail, were not supported by live testimony and cannot serve as the basis of a finding of fact. The sinkhole was an issue raised in the County's Prefiled Testimony by Mr. Davis, but reflected Mr. Davis reporting what someone told him and thus should be considered hearsay. However, since the Utility did not know whether this issue would be raised at the

hearing with live testimony, it is addressed in Mr. Flynn's Pre-Filed Rebuttal Testimony wherein he states that the cause of the sinkhole was unrelated to any of the Utility's facilities and was, in fact, the responsibility of the customer to address. (PF Reb. 4-5)

It appears that the issue which got the most attention was the customer who testified that she had a problem getting through the customer service automated phone system (Tr. 26). She said that she had the problem twice in two months, and admitted some times were not bad, while others, particularly Friday afternoons, are bad. (Tr. 26) She also candidly admitted that most companies have problems with wait times. (Tr. 27) Interestingly, only one other customer, after prompting from OPC, testified that she had call center problems. (Tr. 49-51) Other customers testified they had no billing or customer service problems. (Tr. 15, 20, 22 and 33) The Utility has undertaken numerous efforts to improve customer service interaction including: implementation of an enhanced telephone system that allowed for the integration of the three customer care centers; enhanced and ongoing training of customer service representatives; a workforce that is responsive to varying call volumes throughout the work day; and establishing a performance metric of answering 90% of all incoming calls within 80 seconds. (PF Reb. 5)

The County has concluded that it does not have any substantial problem with the level of customer service provided by the Utility. (Tr. 197) The County had not received many complaints over the years, prior to the filing of the instant rate case. (RD Dir. 3; Tr. 197-198, 213) Although the County has not received a large volume of customer complaints, the County believes there is room for improvement in two areas. (RD Dir. 4)

The first was a quicker response time at the call center and better follow-up on back billing. (Tr. 210) However, when questioned, the witness admitted that the back billing issue was related specifically to the Habitat for Humanity customers and there is nothing that needs to be done prospectively. (Tr. 217) The issue that the County witness described as recurring was getting through the automated phone system. (Tr. 208) However, his concerns were unsupported by any analysis of wait times at other utilities. (Tr. 208) And as one of the customers testified, most companies have problems with their call centers. (Tr. 27) The County backed off of its original suggestion that the Utility hire a person to answer the phones. (Tr. 214) He never did explain how a caller would get faster service from a person answering the phone than an automated system and it defies logic that one would. (Tr. 214-215)

While the Utility strives for its customer service center to operate perfectly, it is an unattainable goal even with, or maybe because of, today's technology. The Utility takes customer service seriously as explained by Mr. Flynn. (PF Reb. 5) When the testimony of the persons appearing at the final hearing is closely analyzed, there were very few comments with substance as it relates to customer service. More customers expressed dissatisfaction about the scheduling of the final hearing at a time when many customers were up north than complained about the quality of service. Over one-third of the customers who testified stated that they had no billing, odor or customer service issues. (Tr. 15, 20, 22 and 33) Many complained about the status of the economy, and one wanted to politicize the process. (Tr. 35) It is clear after a review of all of the customer comments in

the record that the real customer dissatisfaction was due to the proposed rates but not with the quality of service.

RATE BASE

ISSUE 2: ARE ANY ADJUSTMENTS NECESSARY TO PLANT FOR UNDOCUMENTED ADDITIONS AND, IF SO, IN WHAT AMOUNT?

Finding of Fact 2: Yes. Based on the initial auditing of the Utility's Books and Records and additional information received from the Utility, the County's Rate Consultant has identified, and the parties agree, that Plant In Service Account 354.3 - Structures and Improvements shall be reduced by (\$11,155) related to undocumented plant additions. The parties agree that a corresponding reduction to Accumulated Depreciation Account 354.3 – Structures and Improvements in the amount of (\$1,171) shall also be made for the Test Year related to undocumented plant additions. (Ex. Joint 1)

ISSUE 3: WHAT ARE THE USED AND USEFUL PERCENTAGES OF THE UTILITY'S WASTEWATER TREATMENT PLANT, WASTEWATER COLLECTION SYSTEM, IMPACT FEES PAID TO EWD AND FACILITIES TO INTERCONNECT TO EWD?

Finding of Fact 3: The appropriate used and useful percentage of the Utility's wastewater treatment plant is 59.89%, based on permitted capacity during the test year of 150,000 gpd. The appropriate used and useful percentage of the Utility's impact fees paid to the Englewood Water District ("EWD") is 41.62%. The appropriate used and useful percentages of the wastewater collection system and the force main, lift station and pumping facilities used to interconnect to EWD are 100%.

Argument: Several matters deserve reiteration at the outset. The County has not adopted any specific methodology for determining the used and useful percentages of wastewater facilities and is thus not bound by any prior determinations by the PSC, or by any PSC Rules. (FS Reb. 4) The County has greater prerogative in how it reaches its conclusions regarding used and useful. (FS Reb. 4) The County's witness admits that when he made his used and useful determinations he was aware that the PSC Rule was not binding on the County and that the PSC Rule only applied to the wastewater treatment plant. (Tr. 330-331) Notwithstanding that clean slate, the County's witness testified that he applied the PSC Rule in making his used and useful determinations of the wastewater treatment plant, the capacity purchased from EWD and the facilities to interconnect with the EWD. In fact, although the County's witness admitted that the PSC Rule applies only to wastewater treatment plants, he applies that rule to the interconnection facilities as well. (Tr. 331) In contrast, the County's witness admitted that he does not apply the used and useful concept when he advises his governmental client regarding ratemaking. (Tr. 329) It is a concept reserved for the regulation of investor-owned utilities and its application is subject to disagreement between equally qualified experts. (Tr. 332) Equally important is the County's witness agreeing that at the time the decision was made to purchase capacity from EWD and construct the interconnect facilities the decision was a prudent one. (AW Dir. 5)

Although it is clear from the testimony and evidence of the prudence of the Utility's investment in all of the facilities necessary to transport wastewater to the Englewood Water

District as discussed below, the Utility is sensitive to the substantial rate impact of determining all such facilities as being 100% used and useful, and thus agrees for the purpose of this proceeding to accept a used and useful percentage for the capacity purchased from EWD of 41.62% as discussed more fully below. The Utility, for the purpose of this proceeding, accepts the County's determination of used and useful of the permitted capacity of the wastewater treatment plant as 59.89% in the test year, along with the County's proposal that no non-used and useful adjustment be made because the Utility's CIAC level would cause the utility to incur a negative investment balance (JMW Dir. 6). In doing so, the Utility is consistent in its positions on used and useful of the wastewater treatment plant and the pro-forma adjustment in Issue 8A. In contrast, the County has taken inconsistent positions solely to reduce the Utility's revenue requirement. If the Hearing Officer makes the pro-forma adjustment to expenses proposed by the County in Issue 8A, then the pro-forma permitted capacity must be used, increasing the wastewater treatment plant used and useful to 90.74% (FS Reb. 9) The Utility's expert pointed out that the PSC had previously addressed this permitted capacity versus design capacity issue in virtually the same manner as that of the Utility. Order No. PSC-07-0609-PAA-WS (FS Reb. 7-8)

The County's witness tried to put a square peg into a round hole by applying PSC Rule 25-30.432 to the lift station, pumping equipment, force main and EWD capacity investments made by the Utility. (AW Dir. 3; Tr. 316). While doing so may make the determination of used and useful easier for such facilities, it defies sound ratemaking

principles. (FS Reb. 3) The Rule was developed specifically to apply to wastewater treatment plants and has no application to any other facilities. (FS Reb. 4) The Utility's expert witness who on this issue was involved in the PSC's used and useful ratemaking process beginning in 1973, testified as to the concept and the standard definitions, considerations and approaches developed to determine used and useful for wastewater treatment plants. (FS Reb. 4-5) Because of the complexity of establishing criteria for determining the used and usefulness of other components of a wastewater system the PSC abandoned any attempt to do so and focused only on a Rule regarding a wastewater treatment plant (FS Reb. 5) However, the PSC, in evaluating used and useful for collection systems has recognized that trunk force mains and gravity mains, prudently designed, should be consider 100% used and useful. The 12" force main constructed to serve the customers of Sandalhaven meets this criterion. (FS Reb. 18) The County's witness ignored the complexities and adopted the simple approach of using the wastewater treatment plant Rule for all of the other wastewater system components. (AW Dir. 3)

The determination of used and useful is not simply a mathematical calculation that ignores all subjective analysis of prudence, economics, economies of scale and factors effecting the utility's decisions. (FS Reb. 3) If such determination were a simple mathematical analysis as the County's witness believes, we would use accountants, not engineers, to address the issue. The County's financial witness implicitly admitted he was not qualified to determine used and useful regarding the Utility's facilities and instead relied upon Andrew Woodcock for such determinations. (JW Dir. 6) As pointed out by Mr.

Seidman, the PSC has recognized used and useful as an engineering concept. Order No. 7684 issued March 1977. There is no generally recognized definition of used and useful and the County's witness' attempt is erroneous. (FS Reb 10)

The Utility is not taking issue with the use of this rule in determining the percent of used and useful for its wastewater treatment plant. It is taking issue with this language being used as a broad definition of used and useful and its application to components of a wastewater system other than the wastewater treatment plant for which the Rule was never intended to apply. For that evaluation, it is proper to turn to the FPSC's broader definition, especially with regard to its relationship to prudence. (FS Reb. 11)

One first needs to examine the events leading up to the Utility's decisions to invest in purchased treatment capacity, a large transmission force main and a pumping station as well as the overall necessity of that investment. As Mr. Flynn has chronicled in his testimony, several things were occurring at the same time that led to the Utility's investment decision. The Sandalhaven wastewater system was purchased by Utilities, Inc. of Sandalhaven in 1999. After addressing some 15 FDEP violations that occurred under the previous owner, the Utility began analyzing how it would maintain compliance with its operating permit as well as all FDEP rules and regulation governing the operation of its wastewater treatment and disposal system. The Sandalhaven treatment plant's permitted capacity had been set by FDEP at 150,000 gpd based on the treatment plant's design characteristics but limited by either the delivery of 100,000 gpd of reclaimed water at the Wildflower Country Club golf course or 150,000 gpd to the onsite rapid infiltration basins

(RIBs). However, based on operational experience, it was evident that the capacity of the RIBs was limited to no more than 100,000 gpd. (PF Dir. 4) A study commissioned by the Utility confirmed that the RIBs had poor percolation capacity and lateral seepage problems that negatively impacted the surrounding property but that rehabilitating the RIBs might offer some improvement of their operational performance. At that time, the Utility experienced minimal customer growth or increases in plant flow plus the availability of reliable disposal of all of the plant's flow to the golf course made the cost of rehabilitation of the RIBs an economically and operationally unwarranted investment, as both the treatment plant and the disposal capacity were adequate to serve both existing customers and some future customers. However, in 2004 two significant things happened. First, Wildflower Country Club ceased operations (PF Dir. 4), thus putting in jeopardy the adequacy of the Utility's disposal system, even for the existing customers, without at least reconsidering rehabilitating the RIBs. Even though the golf course owner allowed the Utility to temporarily use the former golf course property for effluent disposal while the Utility considered alternative disposal options, the Utility could not rely on the golf course as a permanent solution (PF Dir. 5; Tr. 151) The prudence of this decision became evident when the Wildflower property was ultimately sold and the use of the golf course property for effluent disposal was terminated by the new owner. (PF Dir. 5; Tr. 152, 156) Second, development within Charlotte County and in the Sandalhaven service area accelerated rapidly. Between 2002 and 2003, building permits in Charlotte County increased by 31% and between 2003 and 2004 by nearly 45%. (FS Reb. 12) In 2004, in response to frequent

inquiries by developers requesting wastewater service, the Utility commissioned the preparation of a master plan to consider the best way to move forward. (PF Dir. 1; Ex. PCF 1) There were five options considered in the master plan. They basically boiled down to either 1) expand the current treatment capacity to treat all existing and future flows or 2) abandon the plant altogether and purchase treatment and or disposal capacity from either the County or EWD. (FS Reb. 12) The more attractive choice was to expand the existing plant. However, FDEP was unwilling to permit the construction of subsurface injection wells without first implementing a multi-year pilot study which was cost-prohibitive. The Utility therefore opted to execute the next best economic choice which was to contract with EWD to purchase treatment and disposal capacity adequate to serve the Utility's service area at buildout and then to phase out the treatment plant's operation. (FS Reb. 12) At this point, any rehabilitation of the RIBs became moot. While this was going on, the Utility continued to receive inquiries from developers to serve specific multi-unit projects that would increase demand by 250,000 gpd by 2007, overwhelming its current facilities. Therefore, in 2005, two years in advance of the expected increased in flow the Utility moved forward on two fronts to insure its ability to serve its current customers and provide capacity for new customers in the most economical way available. It entered into negotiations with EWD to purchase 500,000 gpd in treatment and disposal capacity in increments. (FS Reb. 12; Ex. PCF 2, 2A) The interconnection and capacity purchase from EWD was not just for growth, but also because the Utility lost its primary means of effluent disposal. (Tr. 165) Flow generated from the Utility's existing customers in the winter

months was already greater than the percolation capacity of the RIBS. (Tr. 165) The Utility also moved forward with construction of a transmission main and master lift station to transport sewer flow to EWD. By the end of 2006, the Utility had completed the purchase of 300,000 gpd of capacity from EWD. The purchase of this capacity was sufficient to allow retirement of the existing WWTP to serve the existing customers and allow for projected short term customer growth. Notwithstanding language in the Utility's PAA Order (Ex. JW 6) to the contrary, Mr. Seidman explained that the documentation he filed with the PSC in that rate case showed that the interconnection and purchase of capacity from EWD was not just for future customers. (Tr. 386) OPC shows its naiveté in questioning why the Utility did not protest an otherwise acceptable PAA Order because of the erroneous language. By the end of 2006, construction of the force main and pumping plant was completed and placed into service shortly thereafter. Based on the best information before it at the time, the Utility made prudent and economic decisions in order to meet environmental constraints, to continue to serve existing customers and to provide service to future customers within its certificated service area. All of this investment was made and placed into service before the economy turned. (FS Reb. 11-13) When the real estate market in its service area collapsed, the Utility was able to negotiate a reduction of 200,000 gpd of capacity it had previously contracted to purchase from EWD. (PF Dir. 8)

Knowing what it knew at the time, had the Utility not acted as it had in a timely manner, the service to existing customers would have been jeopardized if not interrupted. The investment in capacity, in the force main and in the pumping plant was made to benefit

every customer, both existing and future. And it must be considered that the precipitous drop in residential and multi-family construction was not the result of unfulfilled “pie-in-the-sky” developer projections, but the result of a national recession that severely impacted the Englewood housing market after the Utility’s investment in capacity, force main and pumping plant was completed. Additionally, the occupancy rate of completed dwellings dropped below the historical trend resulting in less wastewater flow being generated than projected but also depressing revenue. If this is not recognized in evaluating used and useful, then the result is what the County witness has determined – that it’s only the formulas that count and the Utility must look only to future customers for relief. The County’s witness has calculated that 68.43% of the Utility’s investment in the EWD purchased capacity, 90.53% of the investment in the force main, 81.06% of the investment in the master lift station lift station and 65.56% of the investment in the pumps should be recovered prospectively, in the indeterminate future, through the application of an AFPI charge. (FS Reb. 13) As discussed below, AFPI does not make the Utility whole from a financial standpoint and prevents the Utility from recovering its prudent investment. (Tr. 392)

The consequence of the County’s position is that it distorts the regulator/utility relationship. It sets up a one way street where the Utility is expected to act prudently and economically without any protection of its investment in property used and useful in the public service. Under such a relationship, there is no incentive for a utility to act prudently. It would simply wait until demand is upon it, in violation of its responsibilities,

and let potential customers wait the 12-18 months lead time necessary to design, permit and construct the additional facilities. (FS Reb. 14) In applying formulas upon which the County's witness relies, there is also the concern that he has given short shrift to the economies of scale of which the Utility has taken advantage. The County's witness agrees in principle with recognition of economies of scale, but seems to find no support for them. In doing so, he ignores the obvious. In his direct testimony, Mr. Flynn indicated economies of operation and economies of scale in construction of the force main, the lift station and the pumping plant. The construction of a 12" line to interconnect with EWD took advantage of economies of scale and was prudent. (PF Dir. 6) Had the Utility constructed a smaller force main initially followed by the building of another force main, when flows increased it would have had to construct not only the second force main, but a second wet well adjacent to the first one. (PF Dir. 8) Based upon Mr. Flynn's detailed discussion, we are left to conclude that the County's witness' strict reliance on a formulistic approach without any recognition of economies and economies of scale, and without recognition that the plant was constructed to serve both existing and future customers, severely understates the used and useful for the force main, lift station and pumping plant. All should be considered 100% used and useful. (FS Reb. 17-18) The Utility's position is not without precedence. In Docket No. 000694-WU, Water Management Services, Inc., the PSC determined that a 12-inch water main rather than a 10-inch water main was the prudent and economic decision and found it to be 100% used and useful, even though the 10-inch main would have been adequate. As an aside, that determination was based on growth projections that never

occurred for the same reasons that growth for Sandalhaven never occurred – a national recession. (FS Reb. 18)

The application to the pumping equipment of the formula for calculating a used and useful percentage for treatment plants completely ignores the facts in this case as presented by Mr. Flynn that indicate the pumps were specifically downsized to provide for the most economic operation for near term requirements, not growth. (PF Dir. 3)

As to the capacity purchased from EWD, the Utility proposes, for the purposes of this case only, and in an effort to reduce the impact of such a significant revenue increase, that the 300,000 gpd capacity purchased from EWD be considered 41.62% used and useful. Based on the best information available at the time, the purchase of the 300,000 gpd of capacity was prudent and necessary in order to serve existing customers and near term projected growth. The projected flow during the winter months at the time the decision was made was nearly 400,000 gpd, including flow generated from existing customers. The 300,000 gpd purchase from EWD plus the 150,000 gpd permitted capacity of the Utility's WWTP at that time, would have been barely sufficient to avoid an interruption in service or conflict with environmental regulations. As Mr. Flynn indicates, the purchases cannot be reversed. However, a commitment to purchase an additional 200,000 gpd capacity was reversible and the Utility did cancel that purchase. Had the economy not collapsed, which was an unforeseeable event, the 300,000 gpd purchase would have been barely adequate. The County's witness has made a simple mathematical calculation of percent used and useful in accordance with the PSC rule for treatment plants. When the Utility made the

decision to purchase capacity from EWD, and in the data submitted to the PSC in the Utility's last rate case there were 1,230 potential units to be constructed. There are currently 512 units constructed out of the 1,230 potential units, which represents 41.62% of the potential number of units. (Tr. 118-119) In lieu of 100% of its prudent investment in the EWD capacity, the Utility will accept this reduced used and useful percentage.

The County Code (Sec.3-8-45(c)) provides that rates must be just, reasonable, non-discriminatory and compensatory. This standard is not without Constitutional oversight. In *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944), the United States Supreme Court established the "end result" doctrine, which states it is not how you get to the utility's revenue requirement, but the end result that counts. And that end result is that the return should be sufficient for a utility to maintain its credit and attract capital. Id at 603.

In *Duquesne Light Co. v. Barasch*, 488 U.S. 299 (1989), the U.S. Supreme Court considered a case with events similar to those in this one. The utility had joined with other utilities to build electric capacity in response to predictions of increased demand. When the outlook radically changed, the construction was cancelled. The utility requested permission to recover the expenditures for the unbuilt plant. The court found the actions of the utility to be prudent, but ruled against *Duquesne* because the unbuilt plant was not used. That, of course, is not the case with Sandalhaven. In Sandalhaven the plant (the wet well, pumps and interconnect force main) is completed and is used. The utility claimed the denial was unjust and unreasonable. But in the *Duquesne* case, the amount disallowed was only 1.9%

of rate base and therefore, the court ruled that even with this disallowance, the results were not unreasonable. In the Sandalhaven case, however, the amount disallowed is nearly 80% of rate base. The court went on to point out that the guiding principle has been that the Constitution protects utilities from being limited to a charge for their property serving the public that is so unjust as to be confiscatory. Whereas, denying *Duquesne* recovery of 1.9% of its rate base was not unjust and unreasonable, denying Sandalhaven a return on nearly 80% of the Utility's rate base clearly is unjust and unreasonable, to the point of being confiscatory.

The dollar return on rate base proposed by the County will produce only a 1.03% return on what even the County agrees is prudent investment. This is not even enough to recover interest expense, let alone any return on equity. Or to look at it another way, the annual interest expense alone associated with prudently invested plant is \$150,000, while the return proposed by the County to cover both interest expense and a fair rate return on equity is only \$47,000. (FS Reb. 15-16)

ISSUE 3A: SHOULD ANY ADJUSTMENT BE MADE TO WASTEWATER TREATMENT AND ACCOUNT 353.4 FOR THE LAND, WHICH WAS PURCHASED FOR THE PROPOSED PLANT EXPANSION, AND IF SO, IN WHAT AMOUNT?

Finding of Fact 3A: Yes, a non-used and useful adjustment in the amount of \$73,089 should be made for the .96 acre portion held for future use. (Ex. Joint 1)

ISSUE 4: WHAT IS THE APPROPRIATE WORKING CAPITAL ALLOWANCE?

Finding of Fact 4: The appropriate working capital allowance is \$60,953.

Argument: This is a fallout amount.

ISSUE 5: WHAT IS THE APPROPRIATE RATE BASE FOR THE TEST YEAR PERIOD ENDED DECEMBER 31, 2010?

Finding of Fact 5: The appropriate rate base for the test period ended December 31, 2010 is \$3,540,738.

Argument: This is a fallout amount.

COST OF CAPITAL

ISSUE 6: WHAT IS THE APPROPRIATE RETURN ON EQUITY?

Finding of Fact 6: The parties agree to use the most recent leverage formula approved in Florida Public Service Commission Docket No. 120006-WS at the June 19, 2012, Commission Conference which was memorialized in Order No. PSC-12-0339-WS issued June 28, 2012, which results in a return on equity of 10.52%. (Ex. Joint 1)

ISSUE 7: WHAT IS THE APPROPRIATE WEIGHTED AVERAGE COST OF CAPITAL INCLUDING THE PROPER COMPONENTS, AMOUNTS, AND COST RATES ASSOCIATED WITH THE CAPITAL STRUCTURE?

Finding of Fact 7: The weighted cost of capital is 7.79%.

Argument: This is a fallout amount, reflecting Sandalhaven's position and adjustments in Issues 3, 3A, 8 and 10.

NET OPERATING INCOME

ISSUE 8: ARE ANY ADJUSTMENTS NECESSARY TO TEST YEAR REVENUES, AND IF SO, IN WHAT AMOUNT?

Finding of Fact 8: Yes. Test year revenues should be increased by \$48,808 to account for the eleven Habitat for Humanity homes that were not billed in the test year.

Argument: During the test year, eleven customers living in homes constructed by Habitat for Humanity were not billed since the Utility was unaware that they were connected to the Utility's wastewater system until September, 2011. (PF Reb. 2) The customers of the Utility receive potable water service from Charlotte County Utilities, and at the time the builder pulled the building permits, he listed Charlotte County Utilities as the provider for wastewater service, which may have contributed to the confusion at the County as to the provider of wastewater service. (JE Sur. 2; Ex. JE 1) The County now has a procedure in place to verify the provider of wastewater service. (JE Sur. 2; Ex. JE 1)

The County's witness calculated the loss of revenues based upon actual water usage during the test year and suggested an increase in revenues of \$53,529. (JW Dir. 9) Had these customers actually received bills, they would have responded to the price signal and repressed their consumption to a level closer to the average consumption within each affected rate classification, and it is that level of consumption that can be expected on a going forward basis. (EA Reb. 5) The Utility's calculations indicate that revenue for these customers, based on consumption at the average level for the affected classes, is \$34,086. (EA Reb. 5) However, recognizing the lack of precision of either analysis, the Utility suggests an average of the two proposals be calculated and applied, which results in unbilled test year revenues of \$48,808, representing about a 10% reduction in usage by these customers due to the recognized ratemaking principle of repression. (EA Reb. 6; Ex. EA 3)

ISSUE 8A: ARE ANY ADJUSTMENTS NECESSARY TO TEST YEAR EXPENSES RELATED TO THE RECENTLY RE-RATED WASTEWATER TREATMENT PLANT?

Finding of Fact 8A: No adjustments to expenses are necessary due to the post test year re-rating of the wastewater treatment plant.

Argument: Pro forma adjustments are those made for known and measurable changes subsequent to the test year. (Tr. 308) While the Utility has the burden of proof with regard to the schedules it submitted and other material it relies upon (Sec. 3-8-55), the burden of proof in asserting a pro-forma adjustment is on the party asserting the adjustment, in this case, the County. The County has failed to meet its burden. To make this adjustment, the County seeks to reduce expenses by the total amount booked in NARUC Account 6270, even though the County witness was unaware as to whether that account included testing expenses unrelated to the re-rating of the wastewater treatment plant. (Tr. 309)

The County has recognized for purposes of decreasing operating expenses that the re-rating of the wastewater treatment plant from 150,000 gpd to 99,000 gpd, was a known and measurable change subsequent to the test year (Tr. 298) but the County's used and useful witness refused to recognize that re-rating in his used and useful determination for the wastewater treatment plant (Tr. 324) in reaching his conclusion that the wastewater treatment plant was only 59.89% used and useful. (AW Dir. 5) The County cannot take inconsistent positions. The Utility accepts the County's wastewater treatment plant used and useful percentage, thus it is not appropriate to make any post test year adjustment to expenses.

ISSUE 9: SHOULD ANY ADJUSTMENTS BE MADE TO THE UTILITY'S CONTRACTUAL SERVICES TESTING AND OTHER, AND IF SO, IN WHAT AMOUNT?

Finding of Fact 9: No adjustment should be made to contractual services testing and other.

Argument: For review purposes, the County has combined the Utility's miscellaneous expenses (Issue 11), with contractual services testing and other and suggested an adjustment of (\$15,081) based upon what the witness calls a "benchmark analysis". (JW Dir. 9-10) In effect, without regard to actual expenses in the test year, the County's witness compared the expenses from the Utility's last rate case in 2005 and applied the PSC's GDP Implicit Price Deflator Index and arbitrarily reduced expenses down to that amount. The County's witness admitted that he does not utilize a "benchmark analysis" when advising his governmental clients in ratemaking (Tr. 306), and the "benchmark analysis" is only used to reduce expenses (Tr. 307) It is thus a tool for the County to use to artificially reduce revenue that is otherwise rightfully due the Utility. Even though the actual expenses for the test year are known and measurable (Tr. 339), the County seeks to arbitrarily reduce them without any review of the reasonableness of each such expense.

A "benchmark analysis" abandons a traditional test year methodology in favor of a backward looking approach that permits the selection of certain expense categories, examines them over an arbitrary historical period, adds an adjustment for the changes in the GDP Price Deflator Index or CPI Index and growth, and then reduces the Company's test year expenses to reflect that benchmark amount. To do so is inconsistent with the known

and measurable standard for adjusting test year expenses. There can be many reasons for expenses to increase or decrease from one year to the next. Changes in expenses do not necessarily follow the very simple pattern of changes in inflation and growth. Expenses should be evaluated on their own merit. All a “benchmark analysis” does is provide an arbitrary result that relieves a regulatory body from having to evaluate the reasonableness of actual expenses in the test year. (EA Reb. 3)

The 2005 test year for the Utility’s last rate case is not an appropriate benchmark year because it is not representative of ongoing expenses in these categories and not representative of the wastewater utility industry. The County’s witness’ “benchmark analysis” does not take into account expense categories that have decreased. In addition, one of the accounts to which the County’s witness chose to apply the “benchmark analysis” includes actual expenses needed to run the Utility, such as expenses paid to Charlotte County Utilities to obtain meter reads. If you apply the “benchmark analysis” to that expense, the increase from what the County charged in 2005 and what it charged in the test year would result in the Utility having insufficient funds to pay Charlotte County for meter reads. (EA Reb. 3; Tr. 340) Since the County is arbitrarily reducing this expense, can the Utility reduce its payment to the County? One would doubt that the County would accept a reduced amount based on a “benchmark analysis”, nor would other vendors faced with the same unilateral action accept an arbitrary reduction such as this.

The expenses which the Utility has requested are just and reasonable (Tr. 342) and any arbitrary reduction based on the County’s “benchmark analysis” is inappropriate.

ISSUE 10: IS THE COMPANY'S LEVEL OF INFLOW AND INFILTRATION (I&I) EXCESSIVE AND, IF SO, WHAT ADJUSTMENTS ARE NECESSARY?

Finding of Fact 10: The Utility has excessive I&I of 16,796 gpd, which should be allocated 9,165 gpd to the wastewater treatment plant, and 7,630 gpd to the flows sent to EWD for treatment. This results in an adjustment to purchased wastewater of (\$20,273), to purchased power of (\$2,295) and chemicals of (\$1,344)

Argument: The Utility and the County agree that the Utility has excessive I&I of 16,796 gpd, which should be allocated 9,165 gpd to the wastewater treatment plant, and 7,630 gpd to the flows sent to EWD for treatment. (FS Reb. 8) This results in an adjustment to purchased wastewater of (\$20,273), to purchased power of (\$2,295) and chemicals of (\$1,344). (JW Dir. 10)

ISSUE 11: SHOULD ANY ADJUSTMENTS BE MADE TO THE UTILITY'S MISCELLANEOUS EXPENSES, AND IF SO, IN WHAT AMOUNT?

Finding of Fact 11: No adjustment should be made to the Utility's miscellaneous expenses.

Argument: See arguments in Issue 9 above.

ISSUE 12: WHAT IS THE APPROPRIATE AMOUNT OF RATE CASE EXPENSE?

Finding of Fact 12: The appropriate amount of rate case expense is \$173,471.

Argument: Reasonable rate case expense is an operating expense to which a utility is entitled in the ratemaking process. The Utility's last rate case utilized the PSC's PAA process, with which the Hearing Officer is familiar. It is a process without the expense of a formal hearing's prefiled testimony, an actual hearing and post-hearing filings, and it is

intended to be less expensive than a full evidentiary hearing such as the instant proceeding (Tr. 310). The County used an anticipated amount of rate case expense by taking the amount approved by the PSC in the Utility's last rate case and escalating it for inflation which resulted in an estimate of \$157,707. The rate case expense actually incurred is only \$15,764 or 10% greater than the amount. This is a reasonable increase in light of the substantial additional time involved in a formal hearing versus a PAA proceeding. However, the formal hearing process includes the post-hearing filing of a Proposed Recommended Order, and the Utility is entitled to the reasonable expense of preparing that document. OPC admitted that if the rate case expense is in line with what was spent in the last case or a little higher that it would be reasonable. (Tr. 278) For instance, the PSC in the Utility's last rate case approved legal rate case expense of \$66,240, and in the instant case, it is only \$68,815.64, or a modest 3.7% increase, without any adjustment for inflation.

By virtue of the Exhibits introduced by OPC on this issue (OPC Ex. 3-4) and argument of OPC counsel at the hearing (Tr. 278), OPC is going to contest the in-house employee rate case expense incurred by the Utility. The County's witness who OPC questioned about the PSC Order excerpts was not familiar with them (Tr. 288-290). OPC asserts that the PSC in those PAA Orders disallowed in-house rate case expense. However, such determination was based upon the facts of that case, and there is no evidence in the record that those facts are present in the instant case. OPC chose to ignore the Hearing Officer's suggestion to question the Utility's witness about rate case expense (Tr. 272). In the Utility's last rate case at the PSC, based upon the facts presented in that case, in-house

rate case expense was allowed. (Ex. JW 6) The Utility also pointed out several other PSC Orders where the PSC allowed in-house rate case expense. (Ex. Utility 2, 3 & 4) The conclusion to be drawn from these PSC Orders, all of which were PAA proceedings, is that in-house rate case expense is determined on a case-by-case basis, and there is no evidence in the record of this proceeding to support OPC's assertion that the Utility should not be allowed to recover in-house rate case expense. OPC did not even attempt to support its assertion through cross examination of the Utility's witness.

All rate case expense requested is substantiated in the Exhibit which, due to its size, will be submitted separately, and is reasonable.

ISSUE 13: WHAT IS THE TEST YEAR WASTEWATER OPERATING INCOME OR LOSS BEFORE ANY REVENUE INCREASE?

Finding of Fact 13: The test year operating loss before any revenue increase is (\$338,482).

Argument: This is a fallout amount.

REVENUE REQUIREMENT

ISSUE 14: WHAT IS THE APPROPRIATE REVENUE REQUIREMENT?

Finding of Fact 14: The appropriate revenue requirement is \$ 1,291,302.

Argument: This is a fallout amount.

ISSUE 15: WHAT ARE THE APPROPRIATE WASTEWATER RATES FOR THE UTILITY?

Finding of Fact 15: The appropriate wastewater rates are attached hereto.

Argument: This is a fallout determination.

ISSUE 16: WHAT ARE THE APPROPRIATE MISCELLANEOUS CHARGES FOR THE UTILITY?

Finding of Fact 16: The appropriate miscellaneous service charges are as follows

(Ex. Joint 1):

<u>Type Charge</u>	<u>Bus. Hrs.</u>	<u>After Hrs.</u>
(a)	(d)	(e)
<u>Wastewater</u>		
Initial Connection Fee	\$21.00	\$42.00
Normal Reconnection Fee	\$21.00	\$42.00
Violation Reconnection Fee	Actual Cost	Actual Cost
Premises Visit	\$21.00	\$42.00

System Capacity Charge:

Residential-per ERC	
or per Lot	\$2,628.00
All others-per Gallon/Day	\$13.83

Other:

Flow Meter Installation	
Residential	Actual Cost
All others	Actual Cost
Plan Review Charge	Actual Cost
Inspection Charge	Actual Cost

Argument: Staff and Utility stipulate to the appropriate miscellaneous service charges and OPC takes "No Position" on the appropriate miscellaneous charges stipulated to by the Staff and Utility.

ISSUE 17: WHAT IS THE APPROPRIATE ALLOWANCE FOR PRUDENTLY INVESTED (AFPI) CHARGES FOR THE UTILITY?

Finding of Fact 17: The appropriate AFPI charge is set forth on the Schedule attached hereto.

Argument: The AFPI charges will be a fall-out based on the approved amount of non-used and useful plant, expenses and ERCs. The charge will increase monthly until 5 years from the effective date at which time the charge will be capped. The charge will be discontinued when the number of ERCs used to establish the charge have been connected. (Ex. Joint 1) The appropriate rate of return to be used in calculating AFPI charges is 7.95%.

AFPI is not a substitute for a return on prudently invested capacity purchased from EWD. The County's witness proposes the use of the AFPI charge as the solution to the Utility's problem of recovering costs associated with the County consultant's determination that approximately 68.43% of its rate base is prudent but not used and useful. The AFPI, or Allowance for Funds Prudently Invested, is a mechanism devised by the PSC as a means of recovering the costs associated with prudently invested non used and useful plant from future customers only. As the County's witness admitted, AFPI is intended to recover from future customers the cost of future growth (Tr. 250), and does not result in a full recovery to the Utility in the instant case where the cost is not just for future customers. For a regulated utility, under normal circumstances, AFPI is better than nothing. After all, costs will be recovered – someday, but, unfortunately, not when the bill comes due. (FS Reb. 21) The County's witness admits that the Utility may never recover those costs. (Tr. 250) If an

AFPI charge is used, it should be based on the non-used portion of the Utility's impact fees paid to the Englewood Water District ("EWD") (See, Issue 3). In addition, the calculation should use a rate of return of 7.95%, the rate of return associated with all of the prudently invested plant. (FS Reb. 16-17) On this basis, the first month AFPI charge would be \$28.92 per ERC, beginning in December, 2012 (assuming the County Commission acts as scheduled) and would increase monthly until it reaches the amount of \$1,983.53 per ERC per month, after five years. (See attached Schedule.)

ISSUE 18: SHOULD RATES BE REDUCED FOUR YEARS AFTER THE ESTABLISHED EFFECTIVE DATE TO REFLECT THE REMOVAL OF THE AMORTIZED RATE CASE EXPENSE, AND IF SO, WHAT IS THE APPROPRIATE AMOUNT BY WHICH RATES SHOULD BE REDUCED?

Finding of Fact 18: Yes. Rate case expense should be amortized and recovered over a four-year period, with the Utility following the procedure for automatic reduction and notifying customers as established by the PSC. The exact amount will be determined based upon the amount of rate case expense approved in Issue 12 above. (Ex. Joint 1)

ISSUE 19: SHOULD THE UTILITY BE REQUIRED TO PROVIDE DOCUMENTATION WITHIN 90 DAYS OF AN EFFECTIVE ORDER FINALIZING THIS DOCKET TO SHOW THAT IT HAS ADJUSTED ITS GENERAL LEDGER FOR ALL THE APPLICABLE NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS (NARUC) UNIFORM SYSTEM OF ACCOUNTS (USOA) PRIMARY ACCOUNTS ASSOCIATED WITH THE COUNTY APPROVED ADJUSTMENTS?

Finding of Fact 19: Yes. The Utility will provide copies of its general ledger pages reflecting the adjustments within 90 days of an effective order finalizing this docket. (Ex. Joint 1)

CONCLUSIONS OF LAW:

1. The County Board of County Commissioners has jurisdiction to decide the Utility rate application pursuant to Charlotte County Ordinances 2007-092, and as codified as Chapter 3-8, of the Charlotte County Code. *See also*, §§ 367.171(3) and (8), Florida Statutes. The Hearing Officer was appointed in accordance with Section 1-10-342 of the Charlotte County Code.

2. Rates to be charged by a utility must be just, reasonable, compensatory and not unfairly discriminatory. Sec. 3-8-14(4), Charlotte County Code. *FPC v. Hope Natural Gas Co.*, 320 U.S. 591 (1944).

3. In setting rates the County Board of County Commissioners shall determine the actual original cost of property used and useful in public service. Sec. 3-8-62(a), Charlotte County Code. In doing so, the County has not adopted any specific methodology for making such used and useful determination, and is not required to, nor has it taken any action to follow the methodology adopted by the Florida Public Service Commission.

4. The Board shall fix and determine a rate which allows for reimbursement of operating costs including depreciation on all properties, excluding contributed properties, and a fair and reasonable net return on the original cost of a system incurred by the person first dedicating it to public service, which shall not include contributions in aid of construction or customer contributions. Sec. 3-8-62(a), Charlotte County Code.

5. The appropriate test year to be used in this case is the historical fiscal year ending December 31, 2010. Sec. 3-8-58, Charlotte County Code.

6. Adequate notice of the hearing was given at the times and in the manner required by Section 3-8-50(c), Charlotte County Code.

7. Based on all the evidence, including the testimony and exhibits admitted at the hearing, the revenue requirements, rates of return, and rates requested by Utilities Inc. of Sandalhaven are just, reasonable, compensatory, and not unfairly discriminatory.

8. The wastewater collection, treatment and disposal system operated by Utilities Inc. of Sandalhaven meets all minimum standards established by the State of Florida in terms of health, safety and welfare. The wastewater system has no outstanding citations or enforcement issues.

9. The overall quality of service of Utilities Inc. of Sandalhaven is satisfactory.

RECOMMENDATION:

Based on the foregoing findings of fact and conclusions of law, it is RECOMMENDED that the Board of County Commissioners:

1. Issue a Final Order granting Utilities Inc. of Sandalhaven's Application for an Increase in Wastewater Rates consistent with the Findings of Fact and Conclusions of Law above.

CERTIFICATE OF SERVICE
DOCKET NO.: 2011-001-S

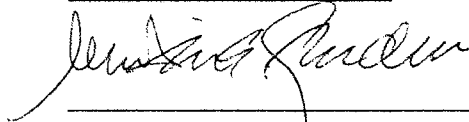
I HEREBY CERTIFY that a true and correct copy of the foregoing Proposed Recommended Order has been furnished by e-mail this 1st day of October, 2012, to:

Erik Sayler, Esquire
OFFICE OF PUBLIC COUNSEL
c/o The Florida Legislature
111 West Madison Street
Room 812
Tallahassee, FL 32399-1400
SAYLER.ERIK@leg.state.fl.us

Martha Burton, Esquire
ASSISTANT COUNTY ATTORNEY
Charlotte County
18500 Murdock Circle, Suite 573
Port Charlotte, FL 33948
marty.burton@charlottefl.com

Respectfully submitted this 1st day of
October, 2012, by:

SUNDSTROM, FRIEDMAN & FUMERO, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
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Fax: (407) 830-8522
mfriedman@sflaw.com



MARTIN S. FRIEDMAN
Florida Bar No.: 0199060
For the Firm

Allowance for Funds Prudently Invested
Calculation of Carrying Cost Per ERC Per Month:

	2012	2013	2014	2015	2016	2017
	-----	-----	-----	-----	-----	-----
December	28.92	377.86	749.91	1,146.87	1,570.74	1,983.53
January	57.84	408.70	782.80	1,181.99	1,608.26	1,983.53
February	86.76	439.53	815.70	1,217.11	1,645.79	1,983.53
March	115.68	470.36	848.59	1,252.24	1,683.32	1,983.53
April	144.60	501.19	881.49	1,287.36	1,720.84	1,983.53
May	173.52	532.02	914.38	1,322.48	1,758.37	1,983.53
June	202.44	562.85	947.28	1,357.60	1,795.90	1,983.53
July	231.35	593.69	980.17	1,392.72	1,833.42	1,983.53
August	260.27	624.52	1,013.06	1,427.84	1,870.95	1,983.53
September	289.19	655.35	1,045.96	1,462.97	1,908.48	1,983.53
October	318.11	686.18	1,078.85	1,498.09	1,946.00	1,983.53
November	347.03	717.01	1,111.75	1,533.21	1,983.53	1,983.53

Rate Schedule
 Docket No. 2011-011-S
 Utilities, Inc. of Sandalhaven
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Charlotte County, Florida

(1)		(6)
Line No	Class/Meter Size	Proposed Rates
1	Residential	
2	All meter sizes (5/8" & 1")	50.44
4	Gallorage Charge (per 1000 gallons)	
5	8,000 gallons maximum	11.33
6	General Service	
7	5/8" x 3/4"	50.44
8	1"	126.11
9	1 1/2"	252.20
10	2"	403.52
11	3"	807.07
12	4"	1,261.03
13	6"	2,522.04
14	Gallorage Charge	
15	(per 1000 gallons)	13.61
16	Multi-Residential - Metered	
17	5/8" x 3/4"	50.44
18	1"	126.11
19	1 1/2"	252.20
20	2"	403.52
21	3"	807.07
22	4"	1,261.03
23	6"	2,522.04
24	Gallorage Charge	
25	(per 1000 gallons)	13.61
26	Reserved Capacity - Flat Charge, per unit	49.30
27	Reuse Water Service, per quarter	-

Utilities, Inc. of Sandalhaven
 Revised Schedule OI-4
 Analysis of Rate Case Expense as of September 15, 2012
 Test Year Ended: December 31, 2010

Exhibit EA-1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours Actuals	Charges Actuals	Total Expense	Type of Service Rendered
1	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	12	3,875	3,875	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	171	58,106	58,106	Legal Fees
3	Rose, Sundstrom & Bentley, LLP	n/a	-	n/a	6,835	6,835	Various Expenses (travel, photocopies, phone calls) associated with legal fees
4	M&R Consultants	Frank Seidman	150.00	360	53,963	53,963	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
5	M&R Consultants	Frank Seidman	150.00	-	437	437	Various Expenses (travel, photocopies, phone calls)
6	Charlotte County	n/a	n/a	n/a	-	-	Filing Fee (included as an expense in RSB invoice)
7	Water Service Corp.	Various Personnel	n/a	n/a	47,872	47,872	Assist w/MFRs, data requests, audit facilitation, hearing and PRO+A1
8	Water Service Corp.	n/a	n/a	n/a	970	970	Customer notices, postage
9	Water Service Corp.	n/a	n/a	n/a	1,193	1,193	Travel, Hotel/Accommodation, Rental Care, Airfare
10	Water Service Corp.	n/a	n/a	n/a	170	170	Temp Services
11	Water Service Corp.	n/a	n/a	n/a	51	51	Fed Ex & other misc.
12							
13	Total				173,471	173,471	

Utilities, Inc. of Sandalhaven

Rate Case Expense

Invoices

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-5555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

MARCH 10, 2011
INVOICE # 44512
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE

2/09/11 MSF	REVIEW CHARLOTTE COUNTY ORDINANCES IN PREPARATION FOR MEETING WITH BUDGET DIRECTOR	.50	170.00
2/10/11 MSF	TRAVEL TO CHARLOTTE COUNTY WITH MR. FLYNN AND MR. WILLIAMS AND MEETING WITH BUDGET DIRECTOR AND ATTORNEY; RETURN TO LAKE MARY OFFICE	7.60	2,584.00

TOTAL HOURS 8.10

PROFESSIONAL FEES \$ 2,754.00

MARTIN S FRIDMAN 8.10 2,754.00

TRAVEL EXPENSE 265.63

TOTAL COSTS ADVANCED \$ 265.63

TOTAL STATEMENT \$ 3,019.63
=====

INVOICE
338303

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

VE : # 55-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

APRIL 12, 2011
INVOICE # 44651
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

3/07/11 MSF	RESEARCH AND DRAFT TEST YEAR REQUEST LETTER	.50	170.00
3/11/11 MSF	REVISE TEST YEAR REQUEST LETTER AND LETTER TO CLIENT REGARDING SAME.	.40	136.00
3/14/11 MSF	FINALIZE TEST YEAR REQUEST LETTER AND LETTER TO MR. DAVIS AND ATTORNEY YOUNG	.20	68.00

TOTAL HOURS 1.10

PROFESSIONAL FEES \$ 374.00

MARTIN S FRIEDMAN 1.10 374.00

PHOTOCOPIES 1.00

TOTAL COSTS ADVANCED \$ 1.00

TOTAL STATEMENT \$ 375.00

invoice 352569

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

JUNE 9, 2011
INVOICE # 45092
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

5/09/11 MSF REVIEW BOCC AGENDA ITEM AND LETTER TO CLIENT .30 102.00
TOTAL HOURS .30

PROFESSIONAL FEES \$ 102.00

MARTIN S FRIEDMAN .30 102.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 102.00
=====

invoice
358122

LAW OFFICES
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2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEIN 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2325 SANDERS RD
NORTHBROOK, IL 60062

JULY 11, 2011
INVOICE # 45376
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

6/03/11 CWM	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING MFRS AND FILING DOCUMENTS WITH COUNTY; LEGAL RESEARCH REGARDING COUNTY REQUIREMENTS FOR FILING APPLICATION AND MFRS; INTERNAL CONFERENCE REGARDING SAME; DRAFT CORRESPONDENCE TO CONSULTANT REGARDING SAME.	.30	94.50
5/05/11 CWM	REVIEW CORRESPONDENCE FROM FRANK SETDMAN REGARDING MFRS TO BE FILED; CONTINUE LEGAL RESEARCH REGARDING FORM AND REQUIREMENTS FOR MFRS IN CHARLOTTE COUNTY; REVIEW ORDINANCE IN LIGHT OF SAME; DRAFT CORRESPONDENCE TO FRANK REGARDING MFR ISSUES.	.80	252.00
6/14/11 CWM	REVIEW CORRESPONDENCE FROM FRANK SEIDMAN REGARDING FORMAT AND RULES FOR APPLICATION AND MFRS; LEGAL RESEARCH REGARDING CHARLOTTE COUNTY ORDINANCE AND REQUIREMENTS.	.80	252.00
	TOTAL HOURS	1.90	
	PROFESSIONAL FEES		\$ 598.50

CHRISTIAN W MARCELLI

1.90

598.50

Invoice
308674

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2793536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 45376

PAGE 2

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 598.50

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FE 1# 99-2783536

(850) 877-6565

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
3335 SANDERS RD
NORTHBROOK, IL 60062

AUGUST 15, 2011
INVOICE # 45561
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

7/27/11 CWM REVIEW ADDITIONAL ENGINEERING INFORMATION 1.70 535.50
SUBMITTED BY CLIENT; DRAFT CORRESPONDENCE TO
CLIENT REGARDING SAME.

TOTAL HOURS 1.70

PROFESSIONAL FEES \$ 535.50

CHRISTIAN W MARCELLI 1.70 535.50

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 535.50
=====

invoice
378909

LAW OFFICES
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2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FE: # 59-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

SEPTEMBER 13, 2011
INVOICE # 45758
FILE # 30057-00195
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

8/10/11 CWM	REVIEW CORRESPONDENCE FROM MR. SEIDMAN REGARDING STATUS OF FILING AND ISSUES RELATING TO COUNTY'S REQUIREMENTS.	.30	94.50
8/16/11 CWM	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING RATE CASE FILING; REVIEW COUNTY ORDINANCE IN LIGHT OF SAME; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING CONSULTANT'S INQUIRY.	.60	189.00
8/23/11 MSF	REVIEW CHANGES TO FILING REQUIREMENTS AND LETTERS TO ATTORNEY BURTON AND CLIENT.	.30	102.00
8/24/11 MSF	CORRESPONDENCE AND TELEPHONE CONFERENCE WITH MR. SEIDMAN REGARDING APPLICATION REQUIREMENTS AND MFRS	.40	136.00
8/24/11 CWM	REVIEW CORRESPONDENCE FROM FRANK SEIDMAN REGARDING PREPARATION OF MFRS; LEGAL RESEARCH REGARDING ORDINANCE REQUIREMENTS FOR MFRS.	.30	94.50
8/25/11 CWM	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING PREPARATION OF MFRS IN ACCORDANCE WITH COUNTY ORDINANCE; REVIEW COUNTY ORDINANCE; DRAFT RESPONSE TO CONSULTANT.	.50	157.50
8/26/11 CWM	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING MFR PREPARATION UNDER CHARLOTTE COUNTY'S ORDINANCE; REVIEW SCHEDULES FROM CONSULTANT IN CONNECTION WITH LEGAL REVIEW OF ORDINANCE.	.30	94.50
8/30/11 MSF	BEGIN RESEARCH AND DRAFT OF APPLICATION	2.30	782.00
8/30/11 CWM	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING INFORMATION REQUIRED FOR FILING; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW CLIENT'S RESPONSE.	.50	157.50

TOTAL HOURS 5.50

PROFESSIONAL FEES \$ 1,807.50

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

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UTILITIES, INC

Invoice #: 45758

PAGE 2

MARTIN S FRIEDMAN	3.00	1,020.00
CHRISTIAN W MARCELLI	2.50	787.50

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 1,807.50

invoice
383875

LAW OFFICES
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2548 BLAIRSTONE PINES DR
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2335 SANDERS RD
NORTHBROOK, IL 60062

OCTOBER 11, 2011
INVOICE # 45974
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

9/01/11	MSF	REVIEW PRIOR PSC ORDERS AND FINALIZE DRAFT OF APPLICATION; LETTER TO MR. SEIDMAN	.80	272.00
9/05/11	MSF	REVIEW COMMENTS TO APPLICATION FROM MR. SEIDMAN AND REVISE APPLICATION ACCORDINGLY; LETTER TO MR. FLYNN REGARDING ADDITIONAL ENGINEERING INFORMATION	.40	136.00
9/08/11	CWM	REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANT REGARDING DRAFT OF FINAL MFRS; REVIEW AND COMMENT ON FINAL DRAFT OF MFRS.	.80	252.00
9/12/11	CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RATE CASE EXPENSE SCHEDULE B-10; PREPARE RATE CASE EXPENSE ESTIMATE; DRAFT CORRESPONDENCE TO CLIENT REGARDING RATE CASE EXPENSE ESTIMATE.	.70	220.50
9/14/11	CWM	REVIEW ADDITIONAL ENGINEERING INFORMATION SUBMITTED BY CLIENT.	.20	63.00
9/15/11	CWM	REVIEW AND COMMENT ON DRAFT OF MFRS AND U&U DISCUSSION FROM CONSULTANT AND CLIENT.	.80	252.00
9/16/11	MSF	REVIEW AND COMMENT UPON DRAFT OF MFRS	.40	136.00
9/21/11	MSF	REVIEW AND COMMENT UPON MFRS; CORRESPONDENCE WITH MR. SEIDMAN; REVIEW AND COMMENT UPON REVISED MFRS.	1.30	442.00
9/21/11	CWM	REVIEW MFRS FROM CONSULTANT; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANT REGARDING MFRS.	1.80	567.00
9/22/11	CWM	REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CONSULTANT REGARDING APPLICATION AND MFRS; REVIEW AND REVISE MFRS IN LIGHT OF SAME.	.70	220.50
9/23/11	MSF	REVISE APPLICATION TO INCLUDE MISCELLANEOUS SERVICE CHARGES; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH CLIENT AND MR. SEIDMAN IN FINALIZING MFRS	1.10	374.00

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9/23/11 CWM	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE WITH CLIENT REGARDING MFR ISSUES AND USED AND USEFUL SCHEDULE.	.90	283.50
9/27/11 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RATE CASE FILING; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME.	.30	94.50
TOTAL HOURS		10.20	

PROFESSIONAL FEES \$ 3,313.00

MARTIN S FRIEDMAN	4.00	1,360.00
CHRISTIAN W MARCELLI	6.20	1,953.00

FILING FEE	3,500.00
PHOTOCOPIES	25.75
OUTSIDE PHOTOCOPIES	680.08

TOTAL COSTS ADVANCED \$ 4,205.83

TOTAL STATEMENT \$ 7,518.83

invoice
395582

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NOVEMBER 9, 2011
INVOICE # 46234
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

10/07/11 MSF	TELEPHONE CONFERENCE WITH MR. WILLIAMS REGARDING UPCOMING BOCC MEETING; CORRESPONDENCE WITH CLIENT AND COUNTY REGARDING SAME; TELEPHONE CONFERENCE WITH ATTORNEY BURTON OF CHARLOTTE COUNTY	.70	238.00
10/10/11 MSF	TRAVEL TO FORT CHARLOTTE FOR BOCC MEETING ON TRANSFERRING JURISDICTION	3.00	1,620.00
10/11/11 MSF	ATTEND BOCC MEETING AND LETTER TO CLIENTS; RETURN TO LAKE MARY OFFICE	5.40	1,836.00
10/26/11 MSF	REVIEW ORDINANCES, APPLICATION AND MFRS AND TELEPHONE CONFERENCE WITH MR. WILLIAMS REGARDING REQUESTING INTERIM RATES	.30	102.00
	TOTAL HOURS	9.40	

PROFESSIONAL FEES \$ 3,196.00

MARTIN S FRIEDMAN 9.40 3,196.00

OPERATOR CONFERENCE CALL 45.90
LEXIS SERVICE 13.99
FEDERAL EXPRESS 105.08
PHOTOCOPIES 93.00

TOTAL COSTS ADVANCED \$ 257.97

LAW OFFICES
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PAGE 2

TOTAL STATEMENT

5 3,453.97
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402853

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TALLAHASSEE, FLORIDA 32301

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ATTN: JOHN STOVER
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DECEMBER 12, 2011
INVOICE # 46433
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

11/04/11	MSF	TELEPHONE CONFERENCE WITH MARTY BURTON; REVIEW MFRS AND LETTER TO MR. SEIDMAN	.50	170.00
11/05/11	MSF	REVIEW DEFICIENCY COMMENTS FROM MR. SEIDMAN; REVIEW DEFICIENCY LETTER FROM MR. DAVIS AT CHARLOTTE COUNTY; LETTER TO CLIENTS	.30	102.00
11/06/11	MSF	RESEARCH AND DRAFT RESPONSE TO DEFICIENCY LETTER	.20	68.00
11/07/11	MSF	TELEPHONE CONFERENCE WITH MARTY BURTON WHO TELEPHONED	.30	102.00
11/14/11	MSF	TELEPHONE CONFERENCE WITH ATTORNEY BURTON AND LETTER TO CLIENT AND CONSULTANT; REVIEW AGENDA ITEM AND LETTER TO CLIENT AND CONSULTANT	.50	170.00
11/29/11	MSF	TELEPHONE CONFERENCE WITH ATTORNEY BURTON AND MR. DAVIS WHO TELEPHONED REGARDING SCHEDULING AND OTHER PRELIMINARY MATTERS; REVIEW CORRESPONDENCE FROM ATTORNEY BURTON AND LETTER TO U1	.80	272.00
TOTAL HOURS			2.60	
PROFESSIONAL FEES				\$ 884.00

MARTIN S FRIEDMAN

2.60

884.00

Invoice
403696

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
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PAGE 2

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 884.00
=====

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JANUARY 16, 2012
INVOICE # 46713
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

12/02/11 MSF	CORRESPONDENCE WITH ATTORNEY BURTON AND UI REGARDING BILL MESSAGE	.40	136.00
12/12/11 MSF	TRAVEL TO PORT CHARLOTTE FOR SCHEDULING HEARING; ATTEND SCHEDULING HEARING; LETTER TO CLIENT	8.80	2,992.00

TOTAL HOURS 9.20

PROFESSIONAL FEES \$ 3,128.00

MARTIN S FRIEDMAN 9.20 3,128.00

PHOTOCOPIES 1.25

TOTAL COSTS ADVANCED \$ 1.25

TOTAL STATEMENT \$ 3,129.25

invoice
413542

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FEBRUARY 10, 2012
INVOICE # 46948
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

1/03/12 MSF	CORRESPONDENCE REGARDING RESPONSES TO REQUEST FOR AUDIT DOCUMENTS	.20	68.00
1/05/12 MSF	TELEPHONE CONFERENCE WITH MS. POVICH REGARDING AUDIT REQUEST	.20	68.00
1/09/12 MSF	BRIEF REVIEW OF AUDIT RESPONSE AND DOCUMENTS	.30	102.00
1/17/12 MSF	REVIEW DEVELOPER AGREEMENT: LETTER TO MS. HANKS; LETTER TO MR. WILSON CONCERNING SAME	.30	102.00
1/20/12 MSF	REVIEW LETTER FORM ATTORNEY BURTON AND LETTER TO MS. MARKWELL	.10	34.00
1/31/12 MSF	REVIEW AND REDACT CUSTOMER BILL AND LETTER TO ATTORNEY BURTON	.20	68.00
	TOTAL HOURS	1.30	

PROFESSIONAL FEES \$ 442.00

MARTIN S FRIEDMAN 1.30 442.00

PHOTOCOPIES 1.50

TOTAL COSTS ADVANCED \$ 1.50

TOTAL STATEMENT \$ 443.50

invoice
420953
=====

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MARCH 12, 2012
INVOICE # 47068
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

2/02/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE (AND IMBEDED CORRESPONDENCE WITH OPC) FROM ATTORNEY BURTON	.30	102.00
2/29/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH HEARING OFFICER, COUNTY STAFF AND OPC STAFF; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED; TELEPHONE CONFERENCE WITH OPC ATTORNEY SAYLOR WHY TELEPHONED; LETTER TO CLIENT REGARDING TELECONFERENCE	1.90	646.00
	TOTAL HOURS	2.20	

PROFESSIONAL FEES \$ 748.00

MARTIN S FRIEDMAN 2.20 748.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 748.00

invoice
423959

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APRIL 11, 2012
INVOICE # 47283
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

3/02/12 MSF	REVIEW OPC MOTION TO INTERVENE AND LETTER TO CLIENT	.20	68.00
3/04/12 MSF	BEGIN RESEARCH AND DRAFT OF SYNOPSIS	1.50	510.00
3/15/12 MSF	REVIEW FILE AND LETTER TO ATTORNEY BURTON; TELEPHONE CONFERENCE WITH ATTORNEY BURTON REGARDING BILLING ISSUE AND TELEPHONE CONFERENCE WITH MR. FLYNN CONCERNING SAME; REVIEW AND COMMENT UPON PRELIMINARY STAFF REPORT AND REVIEW COMMENTS OF OTHERS	1.60	544.00
3/16/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MS. MARKWELL REGARDING PRMG REPORT; CORRESPONDENCE WITH MR. SEIDMAN AND MS. MARKWELL REGARDING RESPONSES	.60	204.00
3/20/12 MSF	RESEARCH AND DRAFT LETTER TO ATTORNEY BURTON REGARDING REQUEST FOR INFORMATION ON PRMG REPORT	.40	136.00
3/23/12 MSF	REVISE SYNOPSIS AND LETTER TO ATTORNEY BURTON	.30	102.00
3/26/12 MSF	TELEPHONE CONFERENCE WITH ATTORNEY BURTON WHO TELEPHONED; RESEARCH AND DRAFT INITIAL CUSTOMER NOTICE AND LETTER TO ATTORNEY BURTON CONCERNING SAME	.70	238.00
3/27/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM OPC ATTORNEY REHWINKEL REGARDING INITIAL CUSTOMER NOTICE	.30	94.00
3/30/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN REGARDING RESPONSES TO MR. WILSON'S DATA REQUEST	.20	65.00
	TOTAL HOURS	5.60	

PROFESSIONAL FEES

\$ 1,964.00

LAW OFFICES
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PAGE 2

MARTIN S FRIEDMAN

\$.60

1,904.00

PHOTOCOPIES

.75

TOTAL COSTS ADVANCED

\$.75

TOTAL STATEMENT

\$ 1,904.75

invoice
432039

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 2548 BLAIRSTONE PINES DR
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MAY 10, 2012
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 FILE # 30057-00196
 PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
 CAP PROJECT NO. 2011005
 2011 R/C SANDALHAVEN

4/03/12 MSF	REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN IN PREPARATION OF RESPONSES TO COUNTY CONSULTANT; REVIEW AND RESPOND TO CORRESPONDENCE FROM OPC ATTORNEY SAYLER	.90	306.00
4/09/12 MSF	REVIEW REVISED FINANCIAL SCHEDULES AND RESPONSES AND COMMENT UPON RESPONSES FROM MR. WILSON; CORRESPONDENCE WITH MR. SEIDMAN	.50	170.00
4/12/12 MSF	REVIEW AOM AND LETTER TO ATTORNEY BURTON; TELEPHONE CONFERENCE WITH MS. AQUILINO WHO TELEPHONED REGARDING RESPONSES TO MR. WILSON'S DATA REQUEST; INITIAL REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN REGARDING USED AND USEFUL RESPONSE TO MR. WILSON	.70	238.00
4/14/12 MSF	REVIEW, RESEARCH AND COMMENT UPON USED AND USEFUL	.50	170.00
4/16/12 MSF	ANALYSIS CORRESPONDENCE WITH MS. MARKWELL AND MS. AQUILINO AND REVIEW PROPOSED RESPONSES TO COUNTY CONSULTANT QUESTIONS; DRAFT RESPONSES; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COUNTY STAFF AND OPC; LETTER TO CLIENT; MISCELLANEOUS CORRESPONDENCE	2.20	748.00
4/17/12 MSF	REVIEW MR. SEIDMAN'S REVISIONS TO USED & USEFUL ANALYSIS AND CORRESPONDENCE CONCERNING SAME	.20	68.00
4/20/12 MSF	TELEPHONE CONFERENCE WITH MR. WILSON WHO TELEPHONED REGARDING FINAL RESPONSES TO QUESTIONS AND LETTER TO MR. FLYNN CONCERNING SAME	.20	68.00
4/23/12 MSF	REVIEW AND COMMENT UPON PROPOSED RESPONSE TO DATA REQUEST; CORRESPONDENCE AND TELEPHONE CONFERENCES CONCERNING SAME;	.80	272.00
4/30/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH OPC, CLIENT AND COUNTY STAFF REGARDING ISSUES IDENTIFICATION; REVIEW DOCUMENTS FROM	2.40	816.00

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COMPANY AND FINALIZE RESPONSES; LETTER TO MR.
WILSON; TELEPHONE CONFERENCE WITH MR. SEIDMAN;
REVIEW CUSTOMER COMMENTS AND LETTER TO COMPANY
CONCERNING SAME; REVIEW COMPANY RESPONSES

TOTAL HOURS 8.40

PROFESSIONAL FEES \$ 2,856.00

MARTIN S FRIEDMAN 8.40 2,856.00

PHOTOCOPIES 5.00

TOTAL COSTS ADVANCED \$ 5.00

TOTAL STATEMENT \$ 2,861.00

Invoice
442832

300118 SL ✓
EA ✓

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JUNE 15, 2012
INVOICE # 47723
FILE # 30057-00196
PAGE 1

Doc 449865

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

5/06/12 MSF	REVIEW AND COMMENT UPON COUNTY STAFF REVISIONS TO REPORT	.40	136.00
5/07/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH OPC, STAFF AND COMPANY; AFTER- CONFERENCE CORRESPONDENCE; REVIEW LETTER FROM MS. MERCHANT; REVIEW AND COMMENT UPON REVISED ISSUES	2.40	816.00
5/09/12 MSF	REVIEW CUSTOMER COMMENTS AND LETTER TO CLIENT CONCERNING SAME; REVIEW CORRESPONDENCE FROM MR. SEIDMAN AND ATTACHMENT AND FORWARD TO COUNTY AND OPC; REVIEW ANALYSIS BY MR. SEIDMAN OF THE IMPROVEMENT IN COUNTY STAFF'S POSITIONS; REVIEW AND RESPOND TO ADDITIONAL CORRESPONDENCE ; REVIEW LETTER FROM MR. WILSON AND RESPONSE BY COMPANY AND LETTER TO MR. WILSON; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COMPANY AND MR. SEIDMAN IN PREPARATION FOR PRE-FILED TESTIMONY.	3.60	1,224.00
5/10/12 MSF	REVIEW UPDATED PROPOSED ISSUES AND LETTER TO COMPANY REGARDING SAME; REVIEW LETTER FROM MR. SEIDMAN AND ATTACHED SCHEDULE; LETTER TO COMPANY CONCERNING SAME; REVIEW CORRESPONDENCE FROM MR. SEIDMAN AND COMPANY	.70	238.00
5/11/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MR. SEIDMAN AND MR. HOY REGARDING U&U	.80	272.00
5/14/12 MSF	BEGIN RESEARCH AND DRAFT OF PRE-HEARING STATEMENT; CORRESPONDENCE REGARDING UNBILLED REVENUES AND PRE-HEARING STATEMENTS	1.40	476.00
5/15/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MARTY BURTON (ATTORNEY FOR CHARLOTTE COUNTY) AND OPC ATTORNEY SAYLER; RESEARCH AND REVISE PRE-HEARING STATEMENT; FURTHER CORRESPONDENCE WITH CLIENT; TELEPHONE CONFERENCE WITH MS	2.60	884.00

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5/16/12 MSF	AQUILINO WHO TELEPHONED REVIEW, RESEARCH AND REVISE PRE-HEARING STATEMENT AND LETTER TO COMPANY CONCERNING SAME; REVIEW AND COMMENT UPON MR. WILSON CHANGES IN POSITIONS; MISCELLANEOUS CORRESPONDENCE WITH CLIENT	1.60	544.00
5/17/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. WILSON REGARDING NEW POSITIONS; CORRESPONDENCE WITH MR. SEIDMAN AND COMPANY REGARDING SAME PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COUNTY ATTORNEY BURTON AND OPC ATTORNEY SAYLER; LETTER TO CLIENT; CONTINUING CORRESPONDENCE WITH OPC, COUNTY AND COMPANY; SEVERAL TELEPHONE CONFERENCES WITH MS AQUILINO	3.20	1,088.00
5/18/12 MSF	RESEARCH AND FINALIZE PRE-HEARING STATEMENT INCLUDING CORRESPONDENCE WITH COUNTY AND OPC AND COMPANY; LETTER TO CLIENT REGARDING OPC AND COUNTY PRE-HEARING STATEMENTS	1.20	408.00
5/21/12 MSF	TRAVEL TO PORT CHARLOTTE AND ATTEND PRE-HEARING CONFERENCE; ATTEND CUSTOMER MEETING	8.10	2,754.00
5/22/12 MSF	RETURN FROM CHARLOTTE COUNTY TO LAKE MARY OFFICE; LETTER TO CLIENT REGARDING PRE-HEARING CONFERENCE AND CUSTOMER MEETING	3.40	1,156.00
5/28/12 MSF	REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN	.30	102.00
5/30/12 MSF	REVIEW DRAFT OF PREFILED TESTIMONY OF MR. SEIDMAN AND OUTLINE FOR MR. FLYNN; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MR. FLYNN AND MR. SEIDMAN IN PREPARATION OF PRE-FILED TESTIMONY; BEGIN PREPARATION OF PRE-FILED TESTIMONY FOR MR. FLYNN AND LETTER TO MR. FLYNN	1.40	476.00
5/31/12 MSF	REVIEW PSC TRANSFER ORDER AND CORRESPONDENCE WITH MR. FLYNN AND MR. SEIDMAN REGARDING PRE-FILED TESTIMONY	.40	136.00
	TOTAL HOURS	31.50	
	PROFESSIONAL FEES		\$ 10,710.00

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PAGE 3

MARTIN S FRIEDMAN	31.50	10,710.00
PHOTOCOPIES		11.75
TOTAL COSTS ADVANCED		\$ 11.75

TOTAL STATEMENT

\$ 10,721.75

2011005.290600901

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JUNE 15, 2012
INVOICE # 47723
FILE # 30057-00196

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 10,710.00
CURRENT COSTS:	\$ 11.75
TOTAL CHARGES FOR THIS INVOICE:	\$ 10,721.75
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 2,861.00
TOTAL AMOUNT DUE THIS MATTER:	\$ 13,582.75

200118

SL 5
EA 5
RECEIVED

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

JUL 16 2012

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

25/p

JULY 11, 2012
INVOICE # 47957
FILE # 30057-00196
PAGE 1

Batch 135120

Doc 455421

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

6/01/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH ATTORNEYS BURTON AND SAYLER	.60	204.00
6/04/12 MSF	PREPARATION OF EXHIBIT AND LETTER TO MS. AQUILINO; PREPARE DRAFT OF PRE-FILED TESTIMONY OF MS. AQUILINO AND LETTER TO MS. AQUILINO	1.60	544.00
6/08/12 MSF	CORRESPONDENCE WITH ATTORNEYS BURTON AND SAYLOR AND MR. SEIDMAN REGARDING I&I; REVIEW AND COMMENT UPON OPC AMENDED PRE-TRIAL STATEMENT	.40	136.00
6/09/12 MSF	BEGIN RESEARCH AND DRAFT INTERROGATORIES TO OPC ON "AFFORDABILITY" ISSUE	.50	170.00
6/10/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. SEIDMAN ON "AFFORDABILITY" ISSUE; REVIEW LETTER FROM MR. DURHAM; LETTER TO WITNESSES REGARDING PRE-FILED TESTIMONY.	.30	102.00
6/11/12 MSF	REVIEW AND COMMENT UPON REVISED PREFILED TESTIMONY OF MR. SEIDMAN; CORRESPONDENCE WITH MR. SEIDMAN REGARDING HIS TESTIMONY; TELEPHONE CONFERENCE WITH AND LETTER TO MS. AQUILINO REGARDING HER PRE-FILED TESTIMONY; REVIEW COUNTY'S AMENDED PRE-HEARING STATEMENT AND LETTER TO CLIENT CONCERNING SAME; REVIEW AND FINALIZE MS. AQUILINO'S PRE-FILED TESTIMONY	3.30	1,122.00
6/15/12 MSF	REVIEW AND COMMENT UPON PRE-FILED TESTIMONY AND EXHIBITS OF MR. FLYNN	.40	136.00
6/16/12 MSF	FINALIZE PRE-FILED TESTIMONY FOR E FILING AND MAILING TO HEARING OFFICER	.60	204.00
6/26/12 MSF	TELEPHONE CONFERENCE WITH ATTORNEY BURTON WHO TELEPHONED AND LETTER TO MR. SEIDMAN	.20	68.00

TOTAL HOURS 7.90

PROFESSIONAL FEES \$ 2,686.00

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UTILITIES, INC

Invoice #: 47957

PAGE 2

MARTIN S FRIEDMAN	7.90	2,686.00
TRAVEL EXPENSE		364.81
TOTAL COSTS ADVANCED		\$ 364.81

TOTAL STATEMENT

\$ 3,050.81

2906

2011005. ~~2906~~.00901

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

JULY 11, 2012
INVOICE # 47957
FILE # 30057-00196

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 2,686.00
CURRENT COSTS:	\$ 364.81
TOTAL CHARGES FOR THIS INVOICE:	\$ 3,050.81
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 10,721.75
TOTAL AMOUNT DUE THIS MATTER:	\$ 13,772.56

300118

SL ✓
EA ✓ RECEIVED

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

AUG 14 2012

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

Batch 136011

Doc 458584

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

AUGUST 10, 2012
INVOICE # 48196
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

7/05/12 MSF	CORRESPONDENCE WITH MR. FLYNN AND MR. SEIDMAN AND TELEPHONE CONFERENCE WITH MR. FLYNN REGARDING CONFERENCE WITH COUNTY CONSULTANTS ON U&U;	.40	136.00
7/06/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM AND TO MR. FLYNN AND MR. SEIDMAN REGARDING U&U	.40	136.00
7/13/12 MSF	CORRESPONDENCE WITH ATTORNEY BURTON; REVIEW AND RESPOND TO LETTER FROM MR. FLYNN	.30	102.00
7/16/12 MSF	CORRESPONDENCE WITH MS. AQUILINO REGARDING NOTICING; REVIEW AND FORWARD CORRESPONDENCE FROM OPC; REVIEW AND COMMENT UPON COUNTY'S PRE-FILED TESTIMONY; TELEPHONE CONFERENCE AND CORRESPONDENCE REGARDING SCHEDULING	1.70	578.00
7/23/12 MSF	SEVERAL LETTERS TO MS. AQUILINO REGARDING NOTICING AND HER PRE-FILED REBUTTAL; TELEPHONE CONFERENCE WITH MS. AQUILINO WHO TELEPHONED	.30	102.00
7/25/12 MSF	CORRESPONDENCE FROM MS. AQUILINO AND TO ATTORNEY BURTON REGARDING NOTICING	.20	68.00
7/28/12 MSF	REVIEW AND COMMENT UPON PRE-FILED REBUTTAL TESTIMONY OF MR. SEIDMAN	1.10	374.00
7/29/12 MSF	REVIEW AND COMMENT UPON REVISED PRE-FILED TESTIMONY OF MR. SEIDMAN; REVIEW MR. SEIDMAN'S CORRECTIONS TO PRE-FILED DIRECT TESTIMONY	.30	102.00
7/30/12 MSF	TELEPHONE CONFERENCE WITH MS. AQUILINO WHO TELEPHONED TO DISCUSS HER PRE-FILED REBUTTAL TESTIMONY; REVIEW AND DRAFT RESPONSE	.30	102.00
	TOTAL HOURS	5.00	
	PROFESSIONAL FEES		\$ 1,700.00

LAW OFFICES
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TALLAHASSEE, FLORIDA 32301

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 48196

PAGE 2

MARTIN S FRIEDMAN	5.00	1,700.00
OPERATOR CONFERENCE CALL		52.22
PHOTOCOPIES		5.75
TOTAL COSTS ADVANCED		\$ 57.97

TOTAL STATEMENT

\$ 1,757.97 *Sto*

2011005.2906.00901

LAW OFFICES
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2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

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

AUGUST 10, 2012
INVOICE # 48196
FILE # 30057-00196

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 1,700.00
CURRENT COSTS:	\$ 57.97

TOTAL CHARGES FOR THIS INVOICE:	\$ 1,757.97

OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 3,050.81

TOTAL AMOUNT DUE THIS MATTER:	\$ 4,808.78
	=====

LAW OFFICES
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2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

SEPTEMBER 12, 2012
INVOICE # 49407
FILE # 30057-00196
PAGE 1

MATTER: SANDALHAVEN 2011 RATE CASE
CAP PROJECT NO. 2011005
2011 R/C SANDALHAVEN

8/03/12 MSF	REVIEW AND COMMENT UPON MR. SEIDMAN'S REVISED PRE-FILED REBUTTAL TESTIMONY	.30	102.00
8/06/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM ATTORNEYS BURTON AND SAYLOR REGARDING PROCEDURAL MATTERS	.20	68.00
8/07/12 MSF	CONTINUE REVIEW AND REDRAFT OF MS. AQUILINO'S PRE-FILED REBUTTAL AND LETTER TO MR. SEIDMAN CONCERNING SAME; CORRESPONDENCE WITH MR. FLYNN, MS. AQUILINO AND MR. SEIDMAN REGARDING PRE-FILE REBUTTAL TESTIMONY; REVIEW CUSTOMER COMPLAINTS; NUMEROUS TELEPHONE CONFERENCE WITH MS. AQUILINO; REVIEW AND COMMENT UPON CHANGES TO MR. SEIDMAN'S PRE-FILED REBUTTAL	1.70	578.00
8/08/12 MSF	CONTINUE TO WORK WITH MS. AQUILINO ON PRE-FILED TESTIMONY; REVIEW COMMENTS FROM MR. SEIDMAN; CONFERENCE CALL WITH MR. SEIDMAN AND MS. AQUILINO	.90	306.00
8/09/12 MSF	CONTINUE TELEPHONE CONFERENCES AND CORRESPONDENCE WITH MS. AQUILINO, MR. SEIDMAN AND MR. FLYNN REGARDING PR-FILED REBUTTAL TESTIMONY; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI;	2.10	714.00
8/10/12 MSF	REVIEW AND COMMENT UPON MR. FLYNN'S PRE-FILED REBUTTAL TESTIMONY; REVIEW AND COMMENT UPON REVISIONS TO MR. SEIDMAN'S PRE-FILED REBUTTAL TESTIMONY; LETTER TO PARTIES	1.30	442.00
8/13/12 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH ATTORNEYS BURTON AND SAYLOR REGARDING PROCEDURAL MATTERS; DRAFT AFFIDAVIT OF MAILING AND LETTER TO MS. AQUILINO; CORRESPONDENCE WITH ATTORNEYS BURTON AND SAYLOR	1.30	442.00
8/15/12 MSF	REVIEW AND COMMENT UPON PROPOSED STIPULATIONS; REVIEW AND COMMENT UPON PROPOSED EXHIBIT LIST; TELEPHONE CONFERENCE WITH MR FLYNN; MISCELLANEOUS	1.40	476.00

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UTILITIES, INC

Invoice #: 48407

PAGE 2

8/16/12 MSF	CORRESPONDENCE WITH ATTORNEYS BURTON MISCELLANEOUS CORRESPONDENCE WITH ATTORNEYS BURTON AND SAYLOR REGARDING STIPULATIONS AND PROCEDURE FOR HEARING; BEGIN MISCELLANEOUS TRIAL PREPARATION	1.10	374.00
8/17/12 MSF	CORRESPONDENCE WITH ATTORNEY BURTON AND MR. FLYNN REGARDING COUNTY'S PROPOSED SURREBUTTAL TESTIMONY; CORRESPONDENCE WITH ATTORNEYS SAYLOR AND BURTON REGARDING STIPULATIONS; GENERAL TRIAL PREPARATION; REVIEW FINAL STIPULATIONS AND LETTER TO CLIENT	1.20	408.00
8/19/12 MSF	REVIEW CORRESPONDENCE FROM ATTORNEYS SAYLOR AND BURTON REGARDING STIPULATIONS THAT WERE IN QUARANTINE FILE; LETTER TO AND RESPONSE FROM MR. FLYNN; REVIEW DOCUMENTS FROM MR. SEIDMAN AND LETTER TO MS. AQUILINO; OBTAIN ADDITION DOCUMENTATION FOR REVISED EXHIBIT	.90	306.00
8/20/12 MSF	CORRESPONDENCE WITH ATTORNEY SAYLOR REGARDING TELEPHONIC TESTIMONY AND WITH ATTORNEY BURTON REGARDING PRE-FILED SURREBUTTAL; TRIAL PREPARATION; REVIEW TESTIMONY OF MS. BROWN AND LETTER TO MR. FLYNN; REVIEW TESTIMONY OF MR. EVETTS AND LETTER TO MR. FLYNN CONCERNING SAME. LETTER TO ATTORNEY BURTON	3.40	1,156.00
8/21/12 MSF	TRIAL PREPARATION INCLUDING CONFERENCES WITH MS. AQUILINO, AND MR. FLYNN ; CORRESPONDENCE WITH ATTORNEY SAYLOR AND BURTON; TRAVEL TO PORT CHARLOTTE AND CONFERENCE WITH MR. SEIDMAN;	5.60	1,904.00
8/22/12 MSF	CONFERENCE WITH MR. SEIDMAN, MR. FLYNN AND MS. AQUILINO AND PREPARATION; ATTEND TWO CUSTOMER HEARINGS	8.00	2,720.00
8/23/12 MSF	TRIAL AND RETURN TO LAKE MARY OFFICE	12.20	4,148.00
8/25/12 MSF	REVIEW AND COMMENT UPON PROPOSED RATE CASE EXPENSE AFFIDAVITS	.20	68.00
8/26/12 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM THE HEARING OFFICER REGARDING SCHEDULE; LETTER TO CLIENT REPRESENTATIVES REGARDING ISSUES	.30	102.00
8/27/12 MSF	CORRESPONDENCE WITH ATTORNEYS SAYLOR AND BURTON; RESEARCH AND DRAFT PROPOSED RECOMMENDED ORDER FORMAT AND LETTER TO ATTORNEYS BURTON AND SAYLOR	.50	170.00

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2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

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WHEN REMITTING

UTILITIES, INC

Invoice #: 48407

PAGE 3

8/28/12 MSF REVIEW CORRESPONDENCE WITH MR. SEIDMAN AND MS. .20 68.00
AQUILINO; REVIEW AND RESPOND TO CORRESPONDENCE
FROM ATTORNEY SAYLOR

TOTAL HOURS 42.80

PROFESSIONAL FEES \$ 14,552.00

MARTIN S FRIEDMAN 42.80 14,552.00

PHOTOCOPIES .377.00
FEDERAL EXPRESS 12.71
TRAVEL EXPENSE 1,271.97

TOTAL COSTS ADVANCED \$ 1,661.68

TOTAL STATEMENT \$ 16,213.68
=====

WebTime Query Report

0003 - MARTIN S FRIEDMAN

09/25/2012

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
09/07/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE CORRESPONDENCE WITH MR. SEIDMAN AND REVIEW SCHEDULES; CORRESPONDENCE WITH MR. LUBERTOZZI		10000	0.30	A
Date Total (09/07/2012):							0.30	
09/08/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE CORRESPONDENCE WITH MR. SEIDMAN IN PREPARATION OF PRO; TELEPHONE CONFERENCE WITH MR. SEIDMAN		10000	0.40	A
Date Total (09/08/2012):							0.40	
09/10/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH SANDALHAVEN REPRESENTATIVE TO DISCUSS PROPOSED RECOMMENDED ORDER		10000	1.30	A
Date Total (09/10/2012):							1.30	
09/15/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE REVIEW TRANSCRIPT AND BEGIN RESEARCH AND DRAFT OF PROPOSED RECOMMENDED ORDER		10000	4.70	A
Date Total (09/15/2012):							4.70	
09/16/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE CONTINUE REVIEW TRANSCRIPT AND RESEARCH AND DRAFT OF PROPOSED RECOMMENDED ORDER		10000	5.80	A
Date Total (09/16/2012):							5.80	
09/17/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE REVIEW AND INCORPORATE INITIAL COMMENTS FROM MR. SEIDMAN ON WHAT HAS BEEN DRAFT THUS FAR; LETTER TO MR. SEIDMAN		10000	0.20	A
Date Total (09/17/2012):							0.20	
09/22/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE CONTINUE RESEARCH AND DRAFT OF PROPOSED RECOMMENDED ORDER		10000	4.70	A
Date Total (09/22/2012):							4.70	
09/23/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE		10000	4.10	A

WebTime Query Report

0003 - MARTIN S FRIEDMAN

09/25/2012

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
CONTINUE RESEARCH AND DRAFT OF PROPOSED RECOMMENDED ORDER; LETTER TO MS. AQUILINO AND OTHERS WITH DRAFT (WITHOUT QUALITY OF SERVICE)								
Date Total (09/23/2012):							4.10	
09/24/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE		10000	4.70	A
RESEARCH AND DRAFT QUALITY OF SERVICE ARGUMENT; REVIEW AND INCORPORATE COMMENTS FROM MR. SEIDMAN AND MR. FLYNN								
Date Total (09/24/2012):							4.70	
09/25/2012	30057	UTILITIES, INC	196	SANDALHAVEN 2011 RATE CASE		10000	2.30	A
FINAL REVIEW AND EDITING OF PROPOSED RECOMMENDED ORDER; CORRESPONDENCE WITH MR. SEIDMAN; COMPILE RATE CASE EXPENSE DOCUMENTATION								
Date Total (09/25/2012):							2.30	
Report Totals:							28.50	

\$9,690

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

Management & Regulatory Consultants, Inc.

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

03/10/11
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
02/07/11	FS CONSULTING - ALL DEVELOP CASE HISTORIES	3.00	450.00
02/14/11	FS CONSULTING - ER U&U & "F" SCHEDULES	9.00	1350.00
02/21/11	FS CONSULTING - ER U&U & "F" SCHEDULES	2.00	300.00
02/28/10	FS CONSULTING - U&U & "F" SCHEDULES	3.00	450.00
	FOR CURRENT SERVICES RENDERED	17.00	\$ 2550.00

25% Sandalhaven

PAYMENTS AND CREDITS
 03/10/11 PAYMENT, as of - 00.00
 BALANCE DUE \$ 2550.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

2/17/11 0.75 hrs. @ 150/hr \$112.50 Sandalhaven

18444 Lost Lake Way
 Jupiter, FL 33458
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 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

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

07/11/11
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 4237.50

<u>Week of:</u>		HOURS	
06/01/11	FS CONSULTING - SAND INPUT FOR MFR'S	00.25	37.50 *
06/01/11	FS CONSULTING - ER SIGN OFF "F" SCHEDULES.	00.25	37.50
06/01/11	FS CONSULTING - LAB "F" SCHEDULES.	00.25	37.50
06/06/11	FS CONSULTING - LAB "F" SCHEDULES.	00.50	75.00
06/13/11	FS CONSULTING - SAND PREPARE MFR'S	26.00	3900.00 *
06/20/11	FS CONSULTING - SAND PREPARE MFR'S	30.00	4500.00 *
	FOR CURRENT SERVICES RENDERED	57.25	\$ 8587.50
PAYMENTS AND CREDITS			
06/01/11	PAYMENT		- 2137.50
07/06/11	PAYMENT		- 2100.00
	BALANCE DUE		\$ 8587.50

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

0.25
 26.00
 30.00

 56.25 hrs. @ 150/hr \$ 8437.50 Sandalhaven

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 Jupiter, FL 33458
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 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

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

08/1/11
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 8587.50

<u>Week of:</u>		HOURS	
04/14/11	FS CONSULTING - SAN U&U & "F" SCHEDULES (CORRECTION)	(2.00)	(300.00)
05/23/11	FS CONSULTING - ER U&U & "F" SCHEDULES (CORRECTION, NOT PREVIOUSLY BILLED)	4.00	600.00
07/04/11	FS CONSULTING - SAND PREPARE MFR'S	4.00	600.00 *
07/11/11	FS CONSULTING - SAND PREPARE MFR'S	7.00	1050.00 *
07/18/11	FS CONSULTING - SAND PREPARE MFR'S	14.00	2100.00 *
07/25/11	FS CONSULTING - SAND PREPARE MFR'S	3.00	450.00 *
	FOR CURRENT SERVICES RENDERED	30.00	\$ 4500.00
PAYMENTS AND CREDITS			
07/27/11	PAYMENT		- 8587.50
	BALANCE DUE		\$ 4500.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

4.00
 7.00
 14.00
 3.00

 28.0 hrs. @ 150/hr. 4200.00 Sandalhaven

18444 Lost Lake Way
 Jupiter, FL 33458
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 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

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

09/12/11
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 4500.00

Week of:		HOURS	
08/1/11 FS	CONSULTING - SAND PREPARE MFRs	2.00	300.00 *
08/8/11 FS	CONSULTING - SAND PREPARE MFR'S	9.00	1350.00 *
08/15/11 FS	CONSULTING - SAND PREPARE MFR'S	8.00	1200.00 *
08/22/11 FS	CONSULTING - SAND PREPARE MFR'S	19.00	2850.00 *
08/29/11 FS	CONSULTING - SAND PREPARE MFR'S	9.00	1350.00 *
	FOR CURRENT SERVICES RENDERED	47.00	\$ 7050.00

PAYMENTS AND CREDITS
 08/16/11 PAYMENT - 4500.00
 BALANCE DUE \$ 7050.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

2.0
 9.0
 8.0
 19.0
 9.0
 47.0 @ 150/hr. \$ 7050.00 Sandalhaven

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 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

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

10/13/11
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 7050.00

<u>Week of:</u>		HOURS	
09/1/11 FS	CONSULTING - SAND PREPARE MFRs	5.00	750.00
09/5/11 FS	CONSULTING - SAND PREPARE MFR'S	24.00	3600.00
09/12/11 FS	CONSULTING - SAND PREPARE MFR'S	25.00	3750.00
09/19/11 FS	CONSULTING - SAND PREPARE MFR'S	25.00	3750.00
09/19/11 FS	CONSULTING - LAB FINAL "F" SCHEDULES	1.50	225.00
09/26/11 FS	CONSULTING - SAND PREPARE MFR'S	8.00	1200.00
	FOR CURRENT SERVICES RENDERED	88.50	\$13275.00
PAYMENTS AND CREDITS			
10/13/11	PAYMENT, as of		0.00
	BALANCE DUE		\$20325.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

5.0
 24.0
 25.0
 25.0
 8.0
 87.0 @ 150/hr. = \$ 13050.00 Sandalhaven

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

Management & Regulatory Consultants, Inc.

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

03/06/12
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 675.00

<u>Week of:</u>		HOURS	
02/01/12	FS CONSULTING - ER U&U RESEARCH.	1.00	150.00
02/06/12	FS CONSULTING - ER CONFERENCE CALLS & PREP; PSC & UI.	2.75	412.50
02/27/12	FS CONSULTING - SAND CONFERENCE CALL & PREP W/COUNTY RE ISSUES & PROCEDURES.	- 2.00	300.00
	FOR CURRENT SERVICES RENDERED	5.75	\$ 862.50
PAYMENTS AND CREDITS			
01/04/12	PAYMENT		- 675.00
	BALANCE DUE		\$ 862.50

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

2.00 hrs. @ 150/hr. = ^{\$}300.00 Sandalhaven

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

04/02/12
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 862.50

Week of:		HOURS	
03/12/12	FS CONSULTING - SAND REVIEW COUNTY PRELIM REPORT; PREPARE DISCOVERY.	3.00	450.00
03/26/12	FS CONSULTING - SAND ASSIST W/RESPONSE TO COUNTY INQUIRIES. FOR CURRENT SERVICES RENDERED	4.50 7.50	675.00 \$ 1125.00
PAYMENTS AND CREDITS			
03/30/12	PAYMENT		- 862.50
	BALANCE DUE		\$ 1125.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

7.50 hrs. @ 150/hr. = \$ 1125.00 Sandalhaven

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 North Palm Beach, FL 33408
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 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

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

05/07/12
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 1125.00

Week of:		HOURS	
04/02/12	FS CONSULTING - SAND U&U BACKGROUND & SUPPORT FOR RESPONSE TO COUNTY PRELIM REPORT.	5.00	750.00
04/09/12	FS CONSULTING - SAND CRITIQUE OF COUNTY PRELIM U&U REPORT.	4.50	675.00
04/16/12	FS CONSULTING - SAND CRITIQUE UPDATE. FOR CURRENT SERVICES RENDERED	2.00 11.50	300.00 \$ 1725.00
PAYMENTS AND CREDITS			
04/26/12	PAYMENT		- 1125.00
	BALANCE DUE		\$ 1725.00

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

11.50 hrs. @ 150/hr. = \$ 1725.00 Sandalhaven

3000882

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

Batch 132195

Management & Regulatory Consultants, Inc. Doc 444890

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

06/13/12
21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
SANLANDO U&U, TYE 12/2010 (SAN)
LABRADOR U&U, TYE 12/2010 (LAB)
SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 1725.00

Week of:

		HOURS	
05/07/12 FS	CONSULTING - SAND CONF. CALLS W/FRIEDMAN, FLYNN AND COUNTY, OPC & UTILITY, incl PREP. DEVELOP POSITION FOR PREHEARING STATEMENT.	5.25	787.50
05/21/12 FS	CONSULTING - SAND RESEARCH EWD AND OP. PERMIT.	0.50	75.00
05/21/12 FS	CONSULTING - SAND DRAFT DIRECT TESTIMONY: DRAFT OUTLINE FOR FLYNN; CONF. CALL W/FRIEDMAN, FLYNN. FOR CURRENT SERVICES RENDERED	4.00 9.75	600.00 \$ 1462.50

PAYMENTS AND CREDITS
06/09/12 PAYMENT

BALANCE DUE

- 1725.00
\$ 1462.50

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

2011005.2910.00901

EA ✓

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

Batch 135986

Management & Regulatory Consultants, Inc.

Doc 458528

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

08/06/12
21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
SANLANDO U&U, TYE 12/2010 (SAN)
LABRADOR U&U, TYE 12/2010 (LAB)
SANDALHAVEN M&R, TYE 2010 (SAND) *249*

PREVIOUS BALANCE \$ 1462.50

Week of:		HOURS	
06/11/12	FS CONSULTING - SAND REVIEW & COMMENT - FLYNN DIRECT TEST.	1.00	150.00
07/03/12	FS CONSULTING - SAND CONF. CALL W/WOODCOCK, WILSON, FLYNN RE U&U STIPLULATION.	0.75	112.50
07/16/12	FS CONSULTING - SAND REVIEW COUNTY DIRECT TEST., PREPARE REBUTTAL TESTIMONY.	22.00	3300.00
07/23/12	FS CONSULTING - SAND PREPARE REBUTTAL TESTIMONY.	17.00	2550.00
07/30/12	FS CONSULTING - SAND PREPARE REBUTTAL TESTIMONY. FOR CURRENT SERVICES RENDERED	7.00 47.75	1050.00 \$ 7162.50

PAYMENTS AND CREDITS
07/27/12 PAYMENT

BALANCE DUE

- 1462.00
\$ 7162.50

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

2011005.2910.00901

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Management & Regulatory Consultants, Inc.

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

09/04/12
 21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
 SANLANDO U&U, TYE 12/2010 (SAN)
 LABRADOR U&U, TYE 12/2010 (LAB)
 SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE \$ 7162.50

<u>Week of:</u>		HOURS	
08/01/12	FS CONSULTING - SAND PREPARE REBUTTAL TESTIMONY.	5.00	750.00
08/06/12	FS CONSULTING - SAND PREPARE REBUTTAL TESTIMONY INCL. REVIEW OF FLYN & AQUILINO.	8.50	1275.00
08/13/12	FS CONSULTING - SAND PREPARE FOR HEARING, ASSEMBLE SUPPORTING DOCUMENTS.	4.50	675.00
08/20/12	FS CONSULTING - SAND PREPARE FOR, ATTEND, AND TESTIFY AT HEARINGS, INCL. TRAVEL.	24.00	3600.00
08/27/12	FS CONSULTING - SAND PROVIDE ANALYSIS & INPUT FOR "PRO". FOR CURRENT SERVICES RENDERED	5.50 47.50	825.00 \$ 7125.00

EXPENSES

8/21/12 - Meal	\$ 5.99
8/23/12 - Lodging	219.76
8/24/12 - Travel, Rental car	164.18
8/24/12 - Travel, Fuel	46.64
	<u>\$436.57</u>

PAYMENTS AND CREDITS

09/04/12 PAYMENT	- 7162.50
BALANCE DUE	<u>\$ 7561.57</u>

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

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

Management & Regulatory Consultants, Inc.

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

09/28/12
21100.10

CONSULTING - EAGLE RIDGE U&U, TYE 12/2010 (ER)
SANLANDO U&U, TYE 12/2010 (SAN)
LABRADOR U&U, TYE 12/2010 (LAB)
SANDALHAVEN M&R, TYE 2010 (SAND)

PREVIOUS BALANCE

\$ 7561.57

<u>Week of:</u>		HOURS	
09/03/12	FS CONSULTING - SAND ASSIST W/PRO; TEL. CONF. RE PRO.	2.50	375.00
09/10/12	FS CONSULTING - SAND ASSIST W/PRO.	2.00	300.00
09/17/12	FS CONSULTING - SAND ASSIST W/PRO.	4.00	600.00
09/24/12	FS CONSULTING - SAND ASSIST W/PRO.	4.25	637.50
	FOR CURRENT SERVICES RENDERED	12.75	\$ 1912.50

PAYMENTS AND CREDITS

09/28/12 PAYMENT, as of
BALANCE DUE

- 0.00
\$ 9474.07

NOTE: "ALL" - ALLOCATE 25% EACH SYSTEM.

Batch 187774
Doc 429402

Info Send Vendor # 3035654

Date 04/16/2012 Invoice # 18216

cv	256100	5545	\$465.56
ccr	345102	5545	\$107.48
cv	2011005	0	\$519.08
	182237	5545	\$11.33
	425100	5545	\$54.53
	2012006	0	\$45.20
	102105	5525	\$443.04
	102105	6050	\$1,688.65
	102105	5535	\$834.40
	102105	5540	\$12,929.52

*Sandalhavan
customer notices

Invoice Total \$17,098.79

Approval 04/19/2012
Date Adrienne Kugler

cv=cover sheets

RECEIVED
APR 19 2012



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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

INVOICE NO. 58246
 INFOSEND, INC
 4240 E. La Palma Ave.
 Anaheim, CA 92807-1816

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

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT

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

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
04/09/12	UTL0406A : Letter Postage (Level-1 Sort) (519 Mailpieces)	1	207.10	207.10
	UTL0406A : Multiple Page Statement Postage(2 Pages: 1 Accts)	1	0.404	0.40
	UTL0406A : Letter Postage (Non Bar-Coded)	11	0.45	4.95
	UTL0406A : Address Update	16	0.25	4.00
	UTL0406A : Data Processing/Mail Prep Services	532	0.0465	24.74
	UTL0406A : Paper Stock	532	0.0122	6.49
	UTL0406A : UTI # 10 Outgoing Envelope	531	0.0142	7.54
	UTL0406A : # 9 Return Envelope	515	0.0121	6.23
	UTL0406A : UTI LETTERS 993.PDF			
04/09/12	UTF0406A : Statement Postage (Level-2 Sort)	25	0.404	10.10
	UTF0406A : Multiple Page Statement Postage(2 Pages: 1 Accts)	1	0.404	0.40
	UTF0406A : Address Update	2	0.25	0.50
	UTF0406A : Data Processing/Mail Prep Services	27	0.0465	1.26
	UTF0406A : Paper Stock	27	0.0122	0.33
	UTF0406A : UTI # 10 Outgoing Envelope	26	0.0142	0.37
	UTF0406A : # 9 Return Envelope	19	0.0121	0.23
04/09/12	UTF0406B : Statement Postage (Level-2 Sort)	38	0.404	15.35
	UTF0406B : Multiple Page Statement Postage(3 Pages: 1 Accts)	1	0.404	0.40
	UTF0406B : Address Update	1	0.25	0.25
	UTF0406B : Data Processing/Mail Prep Services	41	0.0465	1.91
	UTF0406B : Paper Stock	41	0.0122	0.50
	UTF0406B : UTI # 10 Outgoing Envelope	39	0.0142	0.55
	UTF0406B : # 9 Return Envelope	32	0.0121	0.39
04/09/12	UTI0406A : Statement Postage (Level-1 Sort) (5822 Mailpieces)	1	2,099.70	2,099.70
	UTI0406A : Multiple Page Statement Postage(47 Pages: 20 Accts)	1	8.976	8.98
	UTI0406A : Statement Postage (Non Bar-Coded)	55	0.45	24.75
	UTI0406A : Foreign Mail Additional Postage-CANADA	19	0.446	8.47
	UTI0406A : Foreign Mail Additional Postage-INTERNATIONAL	2	0.646	1.29
	UTI0406A : Address Update	60	0.25	15.00
	UTI0406A : Data Processing/Mail Prep Services	5,924	0.0465	275.47
	UTI0406A : Paper Stock	5,924	0.0122	72.27

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
③	UTI0406A : Large Flat Envelope	1	0.15	0.15
	UTI0406A : UTI # 10 Outgoing Envelope	5,896	0.0142	83.72
	UTI0406A : # 9 Return Envelope	4,876	0.0121	59.00
	UTI0406A : UTI.STMT.1014B.PDF			
04/09/12	UTI0406B : Statement Postage (Level-1 Sort) (5728 Mailpieces)	1	2,059.86	2,059.86
	UTI0406B : Multiple Page Statement Postage(57 Pages: 24 Accts)	1	9.696	9.70
	UTI0406B : Statement Postage (Non Bar-Coded)	54	0.45	24.30
	UTI0406B : Foreign Mail Additional Postage-CANADA	20	0.446	8.92
	UTI0406B : Foreign Mail Additional Postage-INTERNATIONAL	1	0.646	0.65
	UTI0406B : Address Update	48	0.25	12.00
	UTI0406B : Data Processing/Mail Prep Services	5,839	0.0465	271.51
	UTI0406B : Paper Stock	5,839	0.0122	71.24
	UTI0406B : UTI # 10 Outgoing Envelope	5,806	0.0142	82.45
	UTI0406B : # 9 Return Envelope	4,763	0.0121	57.63
	UTI0406B : UTI.STMT.1014A.PDF			
	04/10/12	UTL0409A : Letter Postage (Level-2 Sort)	115	0.404
UTL0409A : Multiple Page Statement Postage(2 Pages: 1 Accts)		1	0.404	0.40
UTL0409A : Letter Postage (Non Bar-Coded)		1	0.45	0.45
UTL0409A : Address Update		25	0.25	6.25
UTL0409A : Data Processing/Mail Prep Services		118	0.0465	5.49
UTL0409A : Paper Stock		118	0.0122	1.44
UTL0409A : UTI # 10 Outgoing Envelope		117	0.0142	1.66
UTL0409A : # 9 Return Envelope		106	0.0121	1.28
UTL0409A : UTI LETTERS 994.PDF				
04/10/12		UTN0409A : Multiple Page Statement Postage(1648 Pages: 824 Accts)	1	335.288
	UTN0409A : Foreign Mail Additional Postage-CANADA	33	0.446	14.72
	UTN0409A : Foreign Mail Additional Postage-INTERNATIONAL	11	0.646	7.11
	UTN0409A : Address Update	18	0.25	4.50
	UTN0409A : Data Processing/Mail Prep Services	1,648	0.0465	76.63
	UTN0409A : Paper Stock	1,648	0.0122	20.11
	UTN0409A : UTI # 10 Outgoing Envelope	824	0.0142	11.70
UTN0409A : UTI.CVST.446A.PDF				

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
04/10/12	UTF0409A : Statement Postage (Level-2 Sort)	11	0.404	4.44
	UTF0409A : Multiple Page Statement Postage(21 Pages: 7 Accts)	1	2.828	2.83
	UTF0409A : Data Processing/Mail Prep Services	32	0.0465	1.49
	UTF0409A : Paper Stock	32	0.0122	0.39
	UTF0409A : UTI # 10 Outgoing Envelope	18	0.0142	0.26
	UTF0409A : # 9 Return Envelope	14	0.0121	0.17
	UTF0409A : UTI.STMT.1015.PDF			
04/11/12	UTI0409A : Statement Postage (Level-1 Sort) (4527 Mailpieces)	1	1,628.03	1,628.03
	UTI0409A : Multiple Page Statement Postage(4038 Pages: 1340 Accts)	1	546.466	546.47
	UTI0409A : Statement Postage (Non Bar-Coded)	89	0.45	40.05
	UTI0409A : Foreign Mail Additional Postage-CANADA	58	0.446	25.87
	UTI0409A : Foreign Mail Additional Postage-INTERNATIONAL	2	0.646	1.29
	UTI0409A : Address Update	58	0.25	14.50
	UTI0409A : Data Processing/Mail Prep Services	8,654	0.0465	402.41
	UTI0409A : Paper Stock	8,654	0.0122	105.58
	UTI0409A : Large Flat Envelope	2	0.15	0.30
	UTI0409A : UTI # 10 Outgoing Envelope	5,954	0.0142	84.55
	UTI0409A : # 9 Return Envelope	5,036	0.0121	60.94
UTI0409A : UTI.STMT.1015.PDF				
04/11/12	UTI0410A : Statement Postage (Level-1 Sort) (803 Mailpieces)	1	318.23	318.23
	UTI0410A : Multiple Page Statement Postage(139 Pages: 35 Accts)	1	17.428	17.43
	UTI0410A : Statement Postage (Non Bar-Coded)	27	0.45	12.15
	UTI0410A : Foreign Mail Additional Postage-INTERNATIONAL	3	0.646	1.94
	UTI0410A : Address Update	28	0.25	7.00
	UTI0410A : Data Processing/Mail Prep Services	969	0.0465	45.06
	UTI0410A : Paper Stock	969	0.0122	11.82
	UTI0410A : Large Flat Envelope	3	0.15	0.45
	UTI0410A : UTI # 10 Outgoing Envelope	862	0.0142	12.24
	UTI0410A : # 9 Return Envelope	712	0.0121	8.62
UTI0410A : UTI.STMT.1016.PDF				
04/11/12	UTL0410A : Letter Postage (Level-2 Sort)	435	0.404	175.74
	UTL0410A : Multiple Page Statement Postage(2 Pages: 1 Accts)	1	0.404	0.40
	UTL0410A : Letter Postage (Non Bar-Coded)	9	0.45	4.05

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	UTL0410A: Foreign Mail Additional Postage-CANADA	3	0.446	1.34
	UTL0410A: Address Update	16	0.25	4.00
	UTL0410A: Data Processing/Mail Prep Services	446	0.0465	20.74
	UTL0410A: Paper Stock	446	0.0122	5.44
	UTL0410A: UTI # 10 Outgoing Envelope	445	0.0142	6.32
	UTL0410A: # 9 Return Envelope	432	0.0121	5.23
	UTL0410A: UTI LETTERS 995.PDF			
04/11/12	UTN0410A: Multiple Page Statement Postage(2475 Pages: 825 Accts)	1	335.738	335.74
	UTN0410A: Foreign Mail Additional Postage-CANADA	33	0.446	14.72
	UTN0410A: Foreign Mail Additional Postage-INTERNATIONAL	11	0.646	7.11
	UTN0410A: Address Update	18	0.25	4.50
	UTN0410A: Data Processing/Mail Prep Services	2,475	0.0465	115.09
	UTN0410A: Paper Stock	2,475	0.0122	30.28
	UTN0410A: UTI # 10 Outgoing Envelope	825	0.0142	11.72
	UTN0410A: UTI.CVST.446A.PDF			
04/11/12	UTF0410A: Statement Postage (Level-2 Sort)	16	0.404	6.46
	UTF0410A: Multiple Page Statement Postage(2474 Pages: 823 Accts)	1	333.872	333.87
	UTF0410A: Foreign Mail Additional Postage-CANADA	9	0.446	4.01
	UTF0410A: Address Update	5	0.25	1.25
	UTF0410A: Data Processing/Mail Prep Services	2,490	0.0465	115.79
	UTF0410A: Paper Stock	2,490	0.0122	30.38
	UTF0410A: UTI # 10 Outgoing Envelope	839	0.0142	11.91
	UTF0410A: # 9 Return Envelope	678	0.0121	8.20
	UTF0410A: UTI.STMT.1016.PDF			
04/12/12	UTI0411A: Statement Postage (Level-1 Sort) (4791 Mailpieces)	1	1,716.43	1,716.43
	UTI0411A: Multiple Page Statement Postage(90 Pages: 38 Accts)	1	15.444	15.44
	UTI0411A: Statement Postage (Non Bar-Coded)	74	0.45	33.30
	UTI0411A: Foreign Mail Additional Postage-CANADA	32	0.446	14.27
	UTI0411A: Foreign Mail Additional Postage-INTERNATIONAL	4	0.646	2.58
	UTI0411A: Address Update	42	0.25	10.50
	UTI0411A: Data Processing/Mail Prep Services	4,955	0.0465	230.41
	UTI0411A: Paper Stock	4,955	0.0122	60.45
	UTI0411A: UTI # 10 Outgoing Envelope	4,903	0.0142	69.62

*Sandra Johnson
 Customer
 notice
 4/19/12*

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
(11)	UTL0411A : # 9 Return Envelope UTL0411A : UTI.STMT.1017.PDF	3,786	0.0121	45.81
04/12/12	UTL0411A : Letter Postage (Level-1 Sort) (1350 Mailpieces) UTL0411A : Letter Postage (Non Bar-Coded) UTL0411A : Foreign Mail Additional Postage-CANADA UTL0411A : Address Update UTL0411A : Data Processing/Mail Prep Services UTL0411A : Paper Stock UTL0411A : UTI # 10 Outgoing Envelope UTL0411A : # 9 Return Envelope UTL0411A : UTI LETTERS 996.PDF	1 12 1 28 1,362 1,362 1,361 1,351	502.97 0.45 0.446 0.25 0.0465 0.0122 0.0142 0.0121	502.97 5.40 0.45 7.00 63.33 16.62 19.33 16.35
04/12/12	UTF0411A : Statement Postage (Level-1 Sort) (2691 Mailpieces) UTF0411A : Multiple Page Statement Postage(50 Pages: 19 Accts) UTF0411A : Statement Postage (Non Bar-Coded) UTF0411A : Foreign Mail Additional Postage-CANADA UTF0411A : Address Update UTF0411A : Data Processing/Mail Prep Services UTF0411A : Paper Stock UTF0411A : UTI # 10 Outgoing Envelope UTF0411A : # 9 Return Envelope UTF0411A : UTI.STMT.1017.PDF	1 1 32 7 33 2,773 2,773 2,742 2,284	957.04 7.676 0.45 0.446 0.25 0.0465 0.0122 0.0142 0.0121	957.04 7.68 14.40 3.12 8.25 128.94 33.83 38.94 27.64
04/12/12	UTF0412A : Statement Postage (Level-2 Sort) UTF0412A : Multiple Page Statement Postage(8 Pages: 3 Accts) UTF0412A : Statement Postage (Non Bar-Coded) UTF0412A : Address Update UTF0412A : Data Processing/Mail Prep Services UTF0412A : Paper Stock UTF0412A : UTI # 10 Outgoing Envelope UTF0412A : # 9 Return Envelope UTF0412A : UTI.STMT.1018.PDF	431 1 6 5 445 445 440 360	0.404 1.212 0.45 0.25 0.0465 0.0122 0.0142 0.0121	174.12 1.21 2.70 1.25 20.69 5.43 6.25 4.36
04/13/12	UTI0412A : Statement Postage (Level-1 Sort) (3241 Mailpieces) UTI0412A : Multiple Page Statement Postage(1572 Pages: 780 Accts)	1 1	1,227.81 315.12	1,227.81 315.12

THANK YOU FOR YOUR BUSINESS

Total



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


INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	4/16/2012	58246

CUSTOMER

MAKE CHECKS PAYABLE TO

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


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

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

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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 Anaheim, CA 92807-1816
 Phone: 714.993.2690
 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 30	5/17/2012		2966	58246

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	UTI0412A : Statement Postage (Non Bar-Coded)	54	0.45	24.30
	UTI0412A: Foreign Mail Additional Postage-CANADA	4	0.446	1.78
	UTI0412A: Foreign Mail Additional Postage-INTERNATIONAL	1	0.646	0.65
	UTI0412A : Address Update	44	0.25	11.00
	UTI0412A : Data Processing/Mail Prep Services	4,867	0.0465	226.32
	UTI0412A : Paper Stock	4,867	0.0122	59.38
	UTI0412A : UTI # 10 Outgoing Envelope	4,075	0.0142	57.87
	UTI0412A : # 9 Return Envelope	3,236	0.0121	39.16
	UTI0412A : UTLSTMT.1018.PDF			
04/13/12	UTL0412A : Letter Postage (Level-2 Sort)	366	0.404	147.86
	UTL0412A : Multiple Page Statement Postage(2 Pages: 1 Accts)	1	0.404	0.40
	UTL0412A : Letter Postage (Non Bar-Coded)	3	0.45	1.35
	UTL0412A : Address Update	20	0.25	5.00
	UTL0412A : Data Processing/Mail Prep Services	371	0.0465	17.25
	UTL0412A : Paper Stock	371	0.0122	4.53
	UTL0412A : UTI # 10 Outgoing Envelope	370	0.0142	5.25
	UTL0412A : # 9 Return Envelope	363	0.0121	4.39
	UTL0412A : UTI LETTERS 997.PDF			

THANK YOU FOR YOUR BUSINESS	Page 6	Total	\$17,098.79
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Info Send

Vendor # 3035654

Date 07.30.2012

Invoice #

60637

Match

134995

Doc

454644

RT	385102	6070	\$68.50
FOG	182233	5545	\$139.99
NT	451100	5545	\$210.68
FOG	182176	5545	\$11.45
FOG	182190	5545	\$83.47
cv	2011005	0	\$451.32
cv	385102	6070	\$1,241.26
cv	2011007	0	\$372.71
RT	2012001	0	\$1,178.28
FOG	187101	5545	\$93.27
FOG	182218	5545	\$301.81
FOG	182217	5545	\$217.04
FOG	2011077	0	\$729.53

*Sandalhaven
customer
notice*

102105	5525	\$432.25
102105	6050	\$1,647.50
102105	5535	\$878.67
102105	5540	\$13,447.58

Invoice Total

\$21,505.31

prepared by Adrienne Krogler

Approval *[Signature]*

Date 8/7/12

- cv-cover sheets
- ccr-consumer confidence reports
- rt-Rate Notice
- nt-notice
- FOG-Fats, Oils and Grease

RECORDED

AUG 07 2012



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
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INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

CHECK BOX FOR MAILING ADDRESS CHANGE. PLEASE INDICATE CHANGES ON THE REVERSE SIDE. PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
④	UTF0720D : Data Processing/Mail Prep Services	3,323	0.0465	154.52
	UTF0720D : Paper Stock	3,323	0.0122	40.54T
	UTF0720D : UTI # 10 Outgoing Envelope	1,963	0.0142	27.87T
	UTF0720D : # 9 Return Envelope	1,797	0.0121	21.74T
	UTF0720D : UTI.STMT.1091.PDF			
07/23/12	UTF0720B : Statement Postage (Level-2 Sort)	15	0.404	6.06
	UTF0720B : Multiple Page Statement Postage(8 Pages: 4 Accts)	1	1.616	1.62
	UTF0720B : Data Processing/Mail Prep Services	23	0.0465	1.07
	UTF0720B : Paper Stock	23	0.0122	0.28T
	UTF0720B : UTI # 10 Outgoing Envelope	19	0.0142	0.27T
	UTF0720B : # 9 Return Envelope	17	0.0121	0.21T
	UTF0720B : UTI.STMT.1092.PDF			
⑤	UTF0720C : Statement Postage (Level-2 Sort)	5	0.404	2.02
	UTF0720C : Multiple Page Statement Postage(61 Pages: 30 Accts)	1	12.12	12.12
	UTF0720C : Data Processing/Mail Prep Services	66	0.0465	3.07
	UTF0720C : Paper Stock	66	0.0122	0.81T
	UTF0720C : UTI # 10 Outgoing Envelope	35	0.0142	0.50T
	UTF0720C : # 9 Return Envelope	34	0.0121	0.41T
	UTF0720C : UTI.STMT.1093.PDF			
⑥	UTF0723B : Statement Postage (Level-2 Sort)	10	0.404	4.04
	UTF0723B : Multiple Page Statement Postage(4 Pages: 2 Accts)	1	0.808	0.81
	UTF0723B : Address Update	1	0.25	0.25
	UTF0723B : Data Processing/Mail Prep Services	14	0.0465	0.65
	UTF0723B : Paper Stock	14	0.0122	0.17T
	UTF0723B : UTI # 10 Outgoing Envelope	12	0.0142	0.17T
	UTF0723B : # 9 Return Envelope	9	0.0121	0.11T
	UTF0723B : UTI.STMT.1094B.PDF			
⑦	UTF0723A : Statement Postage (Level-2 Sort)	14	0.404	5.66
	UTF0723A : Multiple Page Statement Postage(10 Pages: 5 Accts)	1	2.02	2.02
	UTF0723A : Statement Postage (Non Bar-Coded)	1	0.45	0.45
	UTF0723A : Address Update	1	0.25	0.25
	UTF0723A : Data Processing/Mail Prep Services	25	0.0465	1.16

THANK YOU FOR YOUR BUSINESS

Total



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 Anaheim, CA 92807-1816
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INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
⑧	UTF0723A : Paper Stock	25	0.0122	0.31T
	UTF0723A : UTI # 10 Outgoing Envelope	20	0.0142	0.28T
	UTF0723A : # 9 Return Envelope	19	0.0121	0.23T
	UTF0723A : UTI.STMT.1094A.PDF			
07/24/12	UTI0723B : Statement Postage (Level-1 Sort) (4941 Mailpieces)	1	1,782.40	1,782.40
	UTI0723B : Multiple Page Statement Postage(1532 Pages: 753 Accts)	1	305.846	305.85
	UTI0723B : Statement Postage (Non Bar-Coded)	96	0.45	43.20
	UTI0723B : Foreign Mail Additional Postage-CANADA	7	0.446	3.12
	UTI0723B : Foreign Mail Additional Postage-INTERNATIONAL	48	0.646	31.01
	UTI0723B : Address Update	47	0.25	11.75
	UTI0723B : Data Processing/Mail Prep Services	6,569	0.0465	305.46
	UTI0723B : Paper Stock	6,569	0.0122	80.14T
	UTI0723B : Large Flat Envelope	1	0.15	0.15T
	UTI0723B : UTI # 10 Outgoing Envelope	5,789	0.0142	82.20T
	UTI0723B : # 9 Return Envelope	4,958	0.0121	59.99T
07/24/12	UTI0723A : Statement Postage (Level-1 Sort) (4972 Mailpieces)	1	1,791.31	1,791.31
	UTI0723A : Multiple Page Statement Postage(1347 Pages: 671 Accts)	1	271.222	271.22
	UTI0723A : Statement Postage (Non Bar-Coded)	82	0.45	36.90
	UTI0723A : Foreign Mail Additional Postage-CANADA	6	0.446	2.68
	UTI0723A : Foreign Mail Additional Postage-INTERNATIONAL	53	0.646	34.24
	UTI0723A : Address Update	61	0.25	15.25
	UTI0723A : Data Processing/Mail Prep Services	6,401	0.0465	297.65
	UTI0723A : Paper Stock	6,401	0.0122	78.09T
	UTI0723A : UTI # 10 Outgoing Envelope	5,725	0.0142	81.30T
	UTI0723A : # 9 Return Envelope	4,884	0.0121	59.10T
	UTI0723A : UTI.STMT.1094A.PDF			
07/24/12	UTN0723B : Notices Postage (Level-1 Sort) (769 Mailpieces)	1	289.95	289.95
	UTN0723B : Statement Postage (Non Bar-Coded)	57	0.45	25.65
	UTN0723B : Foreign Mail Additional Postage-CANADA	34	0.446	15.16
	UTN0723B : Foreign Mail Additional Postage-INTERNATIONAL	11	0.646	7.11
	UTN0723B : Address Update	19	0.25	4.75
	UTN0723B : Data Processing/Mail Prep Services	1,652	0.0465	76.82

THANK YOU FOR YOUR BUSINESS

Total

*Sandra M...
 customer
 notice
 on next
 page*



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INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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



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

*Sandalham
aut. notice
\$45132*

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Anaheim, CA 92807-1816
Phone: 714.993.2690
Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
⑪ 07/24/12	UTN0723B : Paper Stock	1,652	0.0122	20.15T
	UTN0723B : UTI # 10 Outgoing Envelope	826	0.0142	11.73T
	UTN0723B : UTI.CVST.256B.PDF			
⑫ 07/24/12	UTN0723C : Notices Postage (Level-1 Sort) (2467 Mailpieces)	1	888.14	888.14
	UTN0723C : Statement Postage (Non Bar-Coded)	27	0.45	12.15
	UTN0723C : Foreign Mail Additional Postage-CANADA	7	0.446	3.12
	UTN0723C : Foreign Mail Additional Postage-INTERNATIONAL	1	0.646	0.65
	UTN0723C : Address Update	36	0.25	9.00
	UTN0723C : Data Processing/Mail Prep Services	4,988	0.0465	231.94
	UTN0723C : Paper Stock	4,988	0.0122	60.85T
	UTN0723C : UTI # 10 Outgoing Envelope	2,494	0.0142	35.41T
⑬ 07/24/12	UTN0723D : Notices Postage (Level-1 Sort) (752 Mailpieces)	1	265.88	265.88
	UTN0723D : Statement Postage (Non Bar-Coded)	6	0.45	2.70
	UTN0723D : Foreign Mail Additional Postage-CANADA	3	0.446	1.34
	UTN0723D : Foreign Mail Additional Postage-INTERNATIONAL	2	0.646	1.28
	UTN0723D : Address Update	7	0.25	1.75
	UTN0723D : Data Processing/Mail Prep Services	1,510	0.0465	70.49
	UTN0723D : Paper Stock	1,510	0.0122	18.50T
	UTN0723D : UTI # 10 Outgoing Envelope	758	0.0142	10.76T
07/24/12	UTL0723A : Letter Postage (Level-2 Sort)	219	0.404	88.48
	UTL0723A : Multiple Page Statement Postage(2 Pages: 1 Accts)	1	0.404	0.40
	UTL0723A : Letter Postage (Non Bar-Coded)	5	0.45	2.25
	UTL0723A : Address Update	21	0.25	5.25
	UTL0723A : Data Processing/Mail Prep Services	226	0.0465	10.51
	UTL0723A : Paper Stock	226	0.0122	2.76T
	UTL0723A : UTI # 10 Outgoing Envelope	225	0.0142	3.20T
	UTL0723A : # 9 Return Envelope	215	0.0121	2.60T
07/25/12	UTI0724A : Statement Postage (Level-1 Sort) (3163 Mailpieces)	1	1,125.63	1,125.63
	UTI0724A : Multiple Page Statement Postage(103 Pages: 51 Accts)	1	20.65	20.65

3

THANK YOU FOR YOUR BUSINESS

Total



4240 E. La Palma Avenue
 Anaheim, CA 92807-1816
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INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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 Fax: 714.993.1306

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	UT10724A : Statement Postage (Non Bar-Coded)	106	0.45	47.70
	UT10724A : Foreign Mail Additional Postage-CANADA	2	0.446	0.89
	UT10724A : Foreign Mail Additional Postage-INTERNATIONAL	1	0.646	0.65
	UT10724A : Address Update	37	0.25	9.25
	UT10724A : Data Processing/Mail Prep Services	3,372	0.0465	156.80
	UT10724A : Paper Stock	3,372	0.0122	41.14T
	UT10724A : UTI # 10 Outgoing Envelope	3,320	0.0142	47.14T
	UT10724A : # 9 Return Envelope	2,964	0.0121	35.86T
	UT10724A : UTI.STMT.1095.PDF			
	UT10724A : UTL.STMT.1095.PDF			
14 07/25/12	UTF0724A : Statement Postage (Level-1 Sort) (1158 Mailpieces)	1	413.53	413.53
	UTF0724A : Multiple Page Statement Postage(26 Pages: 13 Accts)	1	5.252	5.25
	UTF0724A : Statement Postage (Non Bar-Coded)	23	0.45	10.35
	UTF0724A : Foreign Mail Additional Postage-CANADA	1	0.446	0.45
	UTF0724A : Address Update	9	0.25	2.25
	UTF0724A : Data Processing/Mail Prep Services	1,207	0.0465	56.13
	UTF0724A : Paper Stock	1,207	0.0122	14.73T
	UTF0724A : UTI # 10 Outgoing Envelope	1,194	0.0142	16.95T
	UTF0724A : # 9 Return Envelope	1,020	0.0121	12.34T
	UTF0724A : UTI.STMT.1095.PDF			
15 07/25/12	UTN0724A : Statement Postage (Level-2 Sort)	1,781	0.404	719.52
	UTN0724A : Statement Postage (Non Bar-Coded)	40	0.45	18.00
	UTN0724A : Foreign Mail Additional Postage-INTERNATIONAL	4	0.646	2.58
	UTN0724A : Address Update	31	0.25	7.75
	UTN0724A : Data Processing/Mail Prep Services	7,284	0.0465	338.71
	UTN0724A : Paper Stock	7,284	0.0122	88.86T
	UTN0724A : UTI # 10 Outgoing Envelope	1,821	0.0142	25.86T
UTN0724A : UTI.CVST.188E.PDF				
16 07/26/12	UT10725A : Statement Postage (Level-1 Sort) (5868 Mailpieces)	1	2,100.49	2,100.49
	UT10725A : Multiple Page Statement Postage(3029 Pages: 1506 Accts)	1	609.436	609.44
	UT10725A : Statement Postage (Non Bar-Coded)	134	0.45	60.30
	UT10725A : Foreign Mail Additional Postage-CANADA	67	0.446	29.88
	UT10725A : Foreign Mail Additional Postage-INTERNATIONAL	4	0.646	2.58
	UT10725A : Address Update	74	0.25	18.50

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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

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TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
17 07/26/12	UTI0725A : Data Processing/Mail Prep Services	9,031	0.0465	419.94
	UTI0725A : Paper Stock	9,031	0.0122	110.18T
	UTI0725A : UTI # 10 Outgoing Envelope	7,508	0.0142	106.61T
	UTI0725A : # 9 Return Envelope	6,372	0.0121	77.10T
	UTI0725A : UTLSTMT.1096.PDF			
07/26/12	UTL0725A : Letter Postage (Level-1 Sort) (1328 Mailpieces)	1	505.27	505.27
	UTL0725A : Letter Postage (Non Bar-Coded)	24	0.45	10.80
	UTL0725A : Foreign Mail Additional Postage-CANADA	1	0.446	0.45
	UTL0725A : Address Update	35	0.25	8.75
	UTL0725A : Data Processing/Mail Prep Services	1,355	0.0465	63.01
	UTL0725A : Paper Stock	1,355	0.0122	16.53T
	UTL0725A : UTI # 10 Outgoing Envelope	1,352	0.0142	19.20T
	UTL0725A : # 9 Return Envelope	1,319	0.0121	15.96T
18 07/26/12	UTN0725C : Notices Postage (Level-1 Sort) (560 Mailpieces)	1	194.37	194.37
	UTN0725C : Statement Postage (Non Bar-Coded)	6	0.45	2.70
	UTN0725C : Address Update	121	0.25	30.25
	UTN0725C : Data Processing/Mail Prep Services	1,132	0.0465	52.64
	UTN0725C : Paper Stock	1,132	0.0122	13.81T
07/26/12	UTN0725C : UTI # 10 Outgoing Envelope	566	0.0142	8.04T
	UTL0724A : Letter Postage (Level-2 Sort)	141	0.404	56.96
	UTL0724A : Multiple Page Statement Postage(8 Pages: 4 Accts)	1	1.616	1.62
	UTL0724A : Letter Postage (Non Bar-Coded)	2	0.45	0.90
	UTL0724A : Address Update	11	0.25	2.75
	UTL0724A : Data Processing/Mail Prep Services	151	0.0465	7.02
	UTL0724A : Paper Stock	151	0.0122	1.84T
	UTL0724A : UTI # 10 Outgoing Envelope	147	0.0142	2.09T
07/26/12	UTL0724A : # 9 Return Envelope	137	0.0121	1.66T
	UTL0724A : UTI LETTERS 1069.PDF			
07/26/12	UTN0725B : Statement Postage (Level-2 Sort)	371	0.404	149.88
	UTN0725B : Statement Postage (Non Bar-Coded)	1	0.45	0.45

THANK YOU FOR YOUR BUSINESS

Total



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

INVOICE

AMOUNT PAID	DATE	INVOICE NO.
	7/30/2012	60637

CUSTOMER

MAKE CHECKS PAYABLE TO

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

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

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

PLEASE DETACH AND RETURN UPPER SECTION WITH PAYMENT



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

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
19 07/26/12	UTN0725B : Address Update	71	0.25	17.75
	UTN0725B : Data Processing/Mail Prep Services	744	0.0465	34.60
	UTN0725B : Paper Stock	744	0.0122	9.08T
	UTN0725B : UTI # 10 Outgoing Envelope	372	0.0142	5.28T
	UTN0725B : UTI.CVST.345A.PDF			
20 07/26/12	UTN0725A : Statement Postage (Level-2 Sort)	1,112	0.404	449.25
	UTN0725A : Statement Postage (Non Bar-Coded)	2	0.45	0.90
	UTN0725A : Address Update	8	0.25	2.00
	UTN0725A : Data Processing/Mail Prep Services	4,456	0.0465	207.20
	UTN0725A : Paper Stock	4,456	0.0122	54.36T
	UTN0725A : UTI # 10 Outgoing Envelope	1,114	0.0142	15.82T
21 07/26/12	UTF0725A : Statement Postage (Level-2 Sort)	47	0.404	18.99
	UTF0725A : Multiple Page Statement Postage(26 Pages: 13 Accts)	1	5.252	5.25
	UTF0725A : Statement Postage (Non Bar-Coded)	1	0.45	0.45
	UTF0725A : Address Update	1	0.25	0.25
	UTF0725A : Data Processing/Mail Prep Services	74	0.0465	3.44
	UTF0725A : Paper Stock	74	0.0122	0.90T
	UTF0725A : UTI # 10 Outgoing Envelope	61	0.0142	0.87T
	UTF0725A : # 9 Return Envelope	44	0.0121	0.53T
	UTF0725A : UTI.STMT.1096.PDF			
22 07/26/12	UTF0726A : Statement Postage (Level-1 Sort) (2567 Mailpieces)	1	921.64	921.64
	UTF0726A : Multiple Page Statement Postage(34 Pages: 17 Accts)	1	6.868	6.87
	UTF0726A : Statement Postage (Non Bar-Coded)	54	0.45	24.30
	UTF0726A : Foreign Mail Additional Postage-CANADA	25	0.446	11.15
	UTF0726A : Foreign Mail Additional Postage-INTERNATIONAL	2	0.646	1.29
	UTF0726A : Address Update	24	0.25	6.00
	UTF0726A : Data Processing/Mail Prep Services	2,655	0.0465	123.46
	UTF0726A : Paper Stock	2,655	0.0122	32.39T
	UTF0726A : UTI # 10 Outgoing Envelope	2,638	0.0142	37.46T
	UTF0726A : # 9 Return Envelope	2,054	0.0121	24.85T
UTF0726A : UTI.STMT.1097.PDF				

THANK YOU FOR YOUR BUSINESS

Total



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 Anaheim, CA 92807-1816
 Phone: 714.993.2690 • Fax: 714.993.1306

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

TERMS	DUE DATE	P.O #	ACCOUNT #	INVOICE
NET 20	8/21/2012		2966	60637

DATE	DESCRIPTION	QTY	RATE	AMOUNT
07/27/12	UTI0726A : Statement Postage (Level-1 Sort) (705 Mailpieces)	1	270.78	270.78
	UTI0726A : Multiple Page Statement Postage(62 Pages: 31 Accts)	1	12.524	12.52
	UTI0726A : Statement Postage (Non Bar-Coded)	20	0.45	9.00
	UTI0726A : Address Update	17	0.25	4.25
	UTI0726A : Data Processing/Mail Prep Services	787	0.0465	36.60
	UTI0726A : Paper Stock	787	0.0122	9.60T
	UTI0726A : UTI # 10 Outgoing Envelope	756	0.0142	10.74T
	UTI0726A : # 9 Return Envelope	641	0.0121	7.76T
	UTI0726A : UTLSTMT.1097.PDF			
	07/27/12	UTL0726A : Letter Postage (Level-2 Sort)	198	0.404
UTL0726A : Multiple Page Statement Postage(2 Pages: 1 Accts)		1	0.404	0.40
UTL0726A : Letter Postage (Non Bar-Coded)		4	0.45	1.80
UTL0726A : Foreign Mail Additional Postage-CANADA		1	0.446	0.45
UTL0726A : Address Update		31	0.25	7.75
UTL0726A : Data Processing/Mail Prep Services		204	0.0465	9.49
UTL0726A : Paper Stock		204	0.0122	2.49T
UTL0726A : UTI # 10 Outgoing Envelope		203	0.0142	2.88T
UTL0726A : # 9 Return Envelope		195	0.0121	2.36T
UTL0726A : UTI LETTERS 1071.PDF				
07/30/12	Sales Tax		8.25%	146.36

THANK YOU FOR YOUR BUSINESS

Total

\$21,505.31

1099827

EXPENSE REPORT FORM

Batch 107809

354418

- 1) Complete all sections where applicable
- 2) Attach receipts onto separate page, attach to form
- 3) Explain ALL entertainment expenses on the back of form
- 4) Keep photocopies of all forms for your protection
- 5) Submit completed form to supervisor for approval

RECEIVED

Doc

Name

John D Williams

JUN 09 2011

Business Unit

102102

Project Number

2011005

								Total	Account Codes	
								2/9/11		
								2011005		
Meals								\$31.19	6200 ✓	
Hotel (room, tax, phone calls)								\$279.00	6185 ✓	
Mileage Driven		450.00								
Mileage Value @	0.5	225.00	0.00	0.00	0.00	0.00	0.00	\$225.00	6195	
Airfare (including penalties)		229.50						229.50	6190	
Car Rental (including fuel)									6195	
Parking									6207	
Tolls								\$0.00	6207	
Taxi - Limousine									6195	
Entertainment								\$0.00	6205	
University/Education								\$0.00	5690	
Boots								\$0.00	6385	
Phone Expense								\$0.00	5945	
Tuition (OPS)								\$0.00	5820	
Other:								\$0.00		
Purpose of the Expense:	Travel to meet with Charlotte County Regulators						Payment Recap			
Business Benefit:	Preparing to file a Rate Case JUN 13 2011						Total of the Front of the Expense Form:	\$565.19	539.69	
# Days on Business:	2						Subtract Any Advance:		less	
Explanation:	Travel to Orlando and then on to Charlotte County to meet with County Regulators Travel from Orlando was with M Freidman and P Flynn.						Net Amount Due to the Employee:	\$525.19	539.69	
Authorized Signature:	<i>[Signature]</i>						Employee Signature:	<i>John D Williams</i>		
Date Authorized:	<i>06/06/11</i>						Date Signed:	<i>06/06/11</i>		

A 6-13-11

RECEIVED
JUN 13 2011

Date	Amount	Name of Establishment Location	Customer/Company Name Individual Name	Description of Expenses (Purpose, City, Place)
02/09/2011	\$310.19	Sheraton Orlando North		Two Hotel nights and some food in Orlando
	\$310.19			

Sheraton Orlando North
 600 N Lake Destiny Dr
 Maitland, FL 32751-4124

t - 407 660 9000
 f - 407 660 9008



Sheraton

GUEST / CLIENT

TRAVEL AGENT / CHARGE TO

Mr John Williams
 121 N Monroe St
 Apt 1210
 Tallahassee, FL 32301-1548

ROOM 617
 RATE 124.00
 # PERS. 1
 FOLIO 267473 EX-A
 PAGE 1
 ARRIVE 09-FEB-11 16:37
 DEPART 11-FEB-11
 PAYMENT AX

DATE	REFERENCE	DESCRIPTION	CHARGE / CREDIT
09-FEB-11	RT617	CRR Room Chrg Restricted	124.00
09-FEB-11	RT617	Sales Tax 6.5%	8.06
09-FEB-11	RT617	Occupancy Tax 6%	7.44
09-FEB-11	DEPOSIT	Deposit Applied	279.00-
09-FEB-11	617	Club Lounge	8.75
10-FEB-11	RT617	CRR Room Chrg Restricted	124.00
10-FEB-11	RT617	Sales Tax 6.5%	8.06
10-FEB-11	RT617	Occupancy Tax 6%	7.44
10-FEB-11	617	Club Lounge	15.00
10-FEB-11	3082	Celestial Lounge	22.89
11-FEB-11	AX	American Express	46.64-
Balance Due			0.00

For your convenience, we have prepared this zero-balance folio indicating a \$0 balance on your account. Please be advised that any charges not reflected on this folio will be charged to the credit card on file with the hotel. While this folio reflects a \$0 balance, your credit card may not be charged until after your departure. You are ultimately responsible for paying all of your folio charges in full.

** continued on the next page **

SIGNATURE I agree to remain personally liable for the payment of this account if the corporation or other third party billed fails to pay part or all of these charges.

Mr John Williams ROOM 617 DEPART 09-FEB-11 AGENT

1099783

136306
459489

Employee Travel and Business Expense Reimbursement Form

Utilities, Inc.

Employee Name: Erin Aquilino
Business Unit: 102110

ACCOUNTING USE		
	Object Code	Amount
1.	102110.6200	\$ 47.00
2.	2011005.6185	230.88
3.	2011005.6190	303.60
4.	2011005.6195	79.30
5.	2011005.6200	39.54
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
		\$ 700.32

Sandalhaven
Hearing

EMPLOYEE USE	
EXPENSE SUMMARY	
Total expenses	\$ 700.32
Less cash advances	-
Less amounts charged on corporate credit card	-
Net amount due employee	\$ 700.32
MILEAGE REIMBURSEMENT CALCULATOR	
Miles driven	-
IRS mileage rate	\$ 0.555
Mileage reimbursement	\$ -
<i>Note that the mileage reimbursement calculated above must be manually entered on page two of this form.</i>	
PURPOSE OF EMPLOYEE TRAVEL	
Sandalhaven rate case. It will not let me type it on the form anywhere, but anything with the code: 2011005 should go to account 2011005.2909 not the codes that it is forcing me to choose from.	

Erin P. Aquilino
Employee Signature

8/25/2012
Date

Richard J. Durham
Approved By

Digitally signed by Richard J. Durham
DN: cn=Richard J. Durham, ou=Utilities, Inc., ou=Operations, email=RJ.Durham@water.com, c=US
Date: 2012.08.25 09:25:10 -0500

8/25/2012
Date

RECORDED
AUG 27 2012
H
8-27-12

Employee Travel and Business Expense Reimbursement Form



Employee Name:	Erin Povich
Business Unit:	102110

	Date	Type of Expense	Vendor	Description	BU or Project Code	Object Code	Amount
1.	07/19/12	Airfare	United Airlines	Airfare to Orlando for Sandalhaven Hearing	2011005	6190	253.60 ✓
2.	08/20/12	Airfare	United Airlines	Baggage Fee	2011005	6190	25.00 ✓
3.	08/24/12	Airfare	United Airlines	Baggage Fee	2011005	6190	25.00 ✓
4.	08/21/12	Lodging	Marriott Sprinh Hill Suites	Room night of 8/20/2012	2011005	6185	115.44 ✓
5.	08/24/12	Lodging	Marriott Sprinh Hill Suites	Room night of 8/23/2012	2011005	6185	115.44 ✓
6.	08/20/12	Ground transportation	My Personal Taxi	Cab from Northbrook Office to Airport	2011005	6195	33.00 ✓
7.	08/24/12	Ground transportation	Choice Taxi	Cab from Airport to Northbrook Office	2011005	6195	46.30 ✓
8.	08/20/12	Meals-lunch	McDonalds	Lunch 8/20/2012	2011005	6200	2.33 ✓
9.	08/24/12	Meals-lunch	McDonalds	Lunch 8/24/2012	2011005	6200	6.37 ✓
10.	08/24/12	Meals-breakfast	ZaZa Cuban Coffee	Breakfast 8/24/2012	2011005	6200	3.84 ✓
11.	08/07/12	Meals-dinner	Johnny's Kitchen and Tap	Dinner for Jason and Erin	2011005	6200	27.00 ✓
12.	07/24/12	Meals-lunch	Zapatista	Darrien's Welcome Lunch (Darrin, Erin & Jason)	102110	6200	47.00 ✓
13.							
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29.							
30.							
							706.32

Employee Travel and Business Expense Reimbursement Form



INSTRUCTIONS

In General

1. Refer to the Employee Travel and Business Expense Reimbursement Policy for further guidance on specific expense items.
2. All expense reports should be sent to the Accounts Payable Department in Northbrook II.
3. All receipts not already "8.5 by 11.0" must be taped to an 8.5" by 11.0" sheet of paper and accompany the expense report. Original expenses must be submitted in order for an expense to be reimbursed.
4. All questions, including assistance with object codes, should be directed to Accounts Payable.

Page 1

5. Input name and business unit (which will automatically carry forward to page 2).
6. Expense Summary - input the amount of any cash advance or any amounts charged on a corporate credit card as a negative number. All other amounts will calculate automatically.
7. Mileage Reimbursement Calculator - input the number of miles driven and the mileage reimbursement will be calculated. Note that the amount of the reimbursement does not automatically feed into page two of the form.
8. Input purpose of employee travel.
9. Sign and date.
10. Approver sign and date.

Page 2

11. Input date, vendor, description, BU or project code and amount of each expense item.
12. Input the type of expense by clicking on that field which will provide a drop down menu of expense items to choose from. Hotel bills should be split out between lodging, meals, telephone, etc. If "project cost" is selected, a project code must be entered in the BU or product code column.
13. Object codes will automatically be displayed once the type of expense is selected.
14. In order to be reimbursed, expenses for business meetings must provide the names and companies of those in attendance along with the purpose of the business meeting. This information can also be input in the fields provided on page 1.

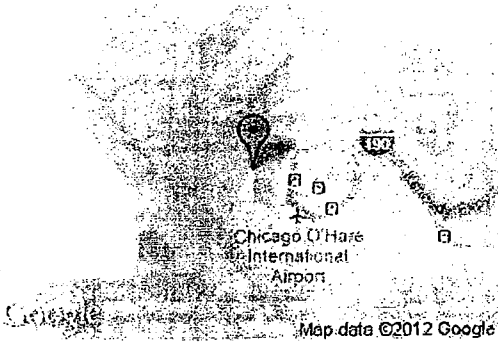
Subject: Receipt Confirmation
 From: taxi@mypersonaltaxi.com (taxi@mypersonaltaxi.com)
 To: erin_wtf@yahoo.com;
 Date: Monday, August 20, 2012 3:54 PM



MY PERSONAL TAXI & LIVERY, INC.
 630-338-3403
 taxi@mypersonaltaxi.com

Transaction location

08/20/2012 01:52 PM



Tip	\$3.00
TOTAL	\$33.00

Thank you for using My Personal Taxi

Cardholder Name	AQUILINO/ERIN
Card #	xxxx xxxx xxxx 3077
Exp.Date	xx/xx
Auth #	07728C
Merchant #	xxxxxxxxxxxxx1949

[Home](#) > Thank You for Choosing United Airlines

Thank You for Choosing United Airlines

United Confirmation Number **PMHDQ8**

Purchase Summary	
1 Adults (age 18 to 64)	\$232.00
<u>Additional Taxes/Fees</u>	<u>\$21.60</u>
Total Price	\$253.60
Payment Information	
Name of Cardholder:	Erin P Aquilino
Card Type:	Visa
MileagePlus Members:	Upon completion of this itinerary, you will earn up to 2,010 MileagePlus award miles.*

Flight Details	United Confirmation Number	PMHDQ8
Mon., Aug. 20, 2012 Chicago, IL (ORD - O'Hare) to Orlando, FL (MCO)		
Depart: 6:13 p.m. Mon., Aug. 20, 2012 Chicago, IL (ORD - O'Hare)	Arrive: 9:47 p.m. Mon., Aug. 20, 2012 Orlando, FL (MCO)	Travel Time: 2 hr 34 mn Award Miles/ Premier Qualifying*: 1,005 /100% Flight: UA77 Aircraft: Boeing 737-800 Fare Class: United Economy (G) Meal: Snacks for Purchase No Special Meal Offered.
Fri., Aug. 24, 2012 Orlando, FL (MCO) to Chicago, IL (ORD - O'Hare)		
Depart: 11:19 a.m. Fri., Aug. 24, 2012 Orlando, FL (MCO)	Arrive: 1:15 p.m. Fri., Aug. 24, 2012 Chicago, IL (ORD - O'Hare)	Travel Time: 2 hr 56 mn Award Miles/ Premier Qualifying*: 1,005 /100% Flight: UA655 Aircraft: Airbus A320 Fare Class: United Economy (T) Meal: Snacks for Purchase No Special Meal Offered.

Traveler(s)	
Ms. Erin P. Aquilino	
Seat Assignments: ORD - MCO: 25A MCO - ORD: 25A	Special Meals Request: Not applicable for this itinerary Frequent Flyer: UA-RW937835 E-mail Address: epaquilino@uiwater.com Home Phone: (224) 399-9336 - United States

Orlando Hotels
From

AVIS



Relax in our exclusive airport clubs by purchasing a day pass or an annual membership.

\$25 Book Today

[Search Hotels >](#)

Orlando Car Rentals

Book with our preferred car partners to save up to 35% and earn 75 reward miles per day.



Important Travel Information:

The U.S. government raised the security alert level and implemented extra restrictions to assure the security of air travel. Certain changes in airport procedures and restrictions on items allowed on board aircraft are detailed on the [Travel Alert: Elevated Security](#) page.

Any changes to your flight reservations may incur additional charges.

Airlines require government issued photo identification upon check-in, such as a driver's license or passport.

Passport, visa and health requirements may apply for this itinerary. Each passenger must ensure he or she has all required travel documents as stated in Rule 19 of the [Contract of Carriage](#). Information on this site is provided as a courtesy and should be verified by the passenger before travel. Other resources include the consulate of the destination country and the [U.S. Department of State](#).

Please read important information governing [airline baggage liability limitations](#).

You will be contacted with any changes or additional information such as schedule changes, itinerary changes, etc.

Special services are on a request basis and cannot be guaranteed.

Special meal requests must be received at least 24 hours before the departure of your flight and cannot be guaranteed.

*Miles shown are the actual miles flown for this segment. Fare class, Premier qualifying miles and other promotional bonuses are not included in the total miles shown. The award miles accrued on codeshare flights are based on the operating carrier and their equivalent fare class. This could result in differences between the purchased booking class and the booking class flown, which determines the number of base and Premier qualifying miles and Premier qualifying segments earned. MileagePlus award miles are not awarded for travel on airlines that are not MileagePlus partners. Miles indicated for non-partner flights or flight segments will not be awarded. MileagePlus award miles earned will vary depending on the [Premier status](#) of the customer.

† Important Baggage Information



SpringHill Suites by Marriott
Orlando Altamonte Springs

205 W Hwy 436
Altamonte Springs FL 32714
(407) 865 6400

E. Aquilino

Room: 314
Room Type: KSTE
Number of Guests: 1
Rate: \$104.00 Clerk:

Arrive: 20Aug12 Time: 10:56PM Depart: 21Aug12 Time: Folio Number: 56196

Date	Description	Charges	Credits
20Aug12	Room Charge	104.00	
20Aug12	Occupancy Sales Tax	5.20	
20Aug12	State Occupancy Tax	6.24	
21Aug12	Visa		115.44
Card #: VXXXXXXXXXXXX3077XXXX			
Amount: 115.44 Auth: 09282C Signature on File			
This card was electronically swiped on 20Aug12			
Balance:		0.00	

As a Rewards Member, you could have earned points toward your free dream vacation today. Start earning points and elite status, plus enjoy exclusive member offers. Enroll today at the front desk.

Want your final hotel bill by email? Just ask the Front Desk! See "Internet Privacy Statement" on Marriott.com.



SpringHill Suites by Marriott Altamonte Springs
205 West State Road 436
Altamonte Springs, FL 32714
T: 407.865.6400 F: 407.865.6773
www.altamontespringsflhotel.com

Dear Valued Guest,

On behalf of the SpringHill Suites by Marriott Altamonte Springs and our entire team, I want to thank you for staying with us while visiting the Altamonte Springs / Orlando, Florida area. We recognize that you have many hotel options to choose from and we are very appreciative that you chose to stay with us.

It is our hope that you experienced a comfortable, restful and productive stay with us. If there is anything you would like to share with us, we are available at any time. Our Guest Service Agents are available 24 hours per day in the lobby or feel free to contact me, Larry Grant, General Manager and it would be my pleasure to assist you. Every comment is important to us as it helps us to maintain our strengths and to improve where necessary.

As a Marriott Guest, you may receive a Guest Survey via e-mail in a few days. It is our hope that we have delivered on our Perfect 10 Service Goal and ask that you take a few minutes to complete the survey and tell us if we succeeded. I personally review every survey on a daily-basis and look forward to your comments. If something got in the way of our goal to provide you with an excellent stay, I hope you will share it with me or our Guest Service Agent before you depart so we may correct it for you.

Wishing you safe travels,

A handwritten signature in black ink, appearing to read "Larry Grant".

Larry Grant
General Manager



SpringHill Suites by Marriott
Orlando Altamonte Springs

205 W Hwy 436
Altamonte Springs Fl 32714
(407) 865 6400

E. Aquilino

Room: 208
Room Type: KSTE
Number of Guests: 1
Rate: \$104.00 Clerk:

Arrive: 23Aug12 Time: 10:29PM

Depart: 24Aug12 Time:

Folio Number: 56197

Date	Description	Charges	Credits
23Aug12	Room Charge	104.00	
23Aug12	Occupancy Sales Tax	5.20	
23Aug12	State Occupancy Tax	6.24	
24Aug12	Visa Card #: VXXXXXXXXXXXX3077XXXX Amount: 115.44 Auth: 08018C Signature on File This card was electronically swiped on 23Aug12		115.44
Balance:		0.00	

As a Rewards Member, you could have earned points toward your free dream vacation today. Start earning points and elite status, plus enjoy exclusive member offers. Enroll today at the front desk.

Want your final hotel bill by email? Just ask the Front Desk! See "Internet Privacy Statement" on Marriott.com.



SpringHill Suites by Marriott Altamonte Springs
205 West State Road 436
Altamonte Springs, FL 32714
T: 407.865.6400 F: 407.865.6773
www.altamontespringsfhotel.com

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Wishing you safe travels,

A handwritten signature in black ink, appearing to read 'Larry Grant'.

Larry Grant
General Manager

Do not expose to excessive heat or direct sunlight.

STAPLE
HERE

PRINTED IN U.S.A. BY AIRCRAFT TICKET AND LABEL CORP., DALLAS, TX. CHINA STAR REV. 8/13

UNITED 

PASSENGER RECEIPT 1 OF 1
24AUG12 US
CS/D87512 /ORLANDO

A STAR ALLIANCE MEMBER 
EXCESS BAGGAGE
TICKET

AQUILINO/ERINPMS
NOT VALID FOR
TRANSPORTATION

THIS IS YOUR RECEIPT

PSGR TICKET 01623344148786

FOR CONDITIONS OF
CONTRACT - SEE
PASSENGER TICKET AND
BAGGAGE CHECK

MCO UA ORD

PMHDQ8

1 FIRST CHECKED BAG 25.00

NOT VALID FOR TRAVEL

USD 25.00

VIXXXXXXXXXXXXX3077/XXXX/083410

1 016 2606659175 2

USD 25.00

Do not expose to excessive heat or direct sunlight.

STAPLE
HERE

PRINTED IN U.S.A. BY AIRCRAFT TICKET AND LABEL CORP., DALLAS, TX. CHINA STAR REV. 8/13

UNITED 

Baggage Receipt

A STAR ALLIANCE MEMBER 

Issue Date: 28 AUG 2012 ORD ATD

Baggage Document Description Qty Fees Method of Payment
62686475685 First Bag Fee 1 \$25.00 V.I.XXXXXXXXXXXXX3077
Ticket Number
62334414878

Method of Payment
V.I.XXXXXXXXXXXXX3077

Cardholder Name
ERIN AQUILINO

BAGGAGE FEES Total Fees USD \$25.00

Confirmation: PMHDQ8

Excess Baggage Terms and Conditions:
All excess baggage is subject to space availability.
Receipt for payment must be presented at bag check.
For refunds or adjustments, see a United representative.

Carrier Routing
UA ORD - MCO

INSERT

AGENT REFERENCE: CG ESC BAG

770

Thank You for Choosing McDonald's
Any Questions? Call 1-800-4-A-MCD
MAYNAC/ST/EL/CONV/7277

Part 1 Card B
DHERE 1/1/77

1/1/77

1/1/77

1/1/77 1/1/77 1/1/77 1/1/77

8:57 (Mon) 1/1/77

KIS Order 70

TOTAL 2.15
LARGE COKE ZERO 2.15

SUBTOTAL 2.15
TAX 0.25

1/1/77 Total 2.35

2.35
2.35
0.00

VER# 8E20E302

CARD ISSUER ACQUIN

DATE SALE 1/1/77

ORGANIZATION CODE - CLEVER REG# 72528E

McDonald's 1/1/77

ZAPATISTA
 CUISINES OF MEXICO
 992 Willow Road
 60062

Date: Jul24'12 01:14PM
 Card Type: Visa
 Acct #: XXXXXXXXXXXX3077
 Card Entry: SWIPED
 Trans Type: PURCHASE
 Trans Key: DID000742666472
 Auth Code: 05145C
 Check: 1945
 Table: 19/1
 Server: 60014 Jose S

Subtotal: 41.39

3.00

TIP: -----

47.00

TOTAL -----

GUEST COPY

Damien's Lunch

ZAPATISTA
 CUISINES OF MEXICO
 992 Willow Road
 Northbrook, IL 60062

60014 Jose S

Tbl 19/1 Chk 1945 Gst 3
 Jul24'12 12:36PM

Dining Rm

3 Pick (3) Combo 32.97
 1 Diet Coke 2.50
 1 Coke 2.50

Sub Total 37.97
 Tax 3.42
 TOTAL DUE 41.39

Space Still Available
 For Your Holiday
 Party

KITCHEN & TAP
 1740 Milwaukee Ave
 Glenview, IL 60025
 Tel: (847) 699-9999

Date: Aug07'12 10:14PM
 Card Type: Visa
 Acct #: XXXXXXXXXXXX3077
 Card Entry: SWIPED
 Trans Type: PURCHASE
 Trans Key: 816001702573805U
 Auth Code: 03061C
 Check: 1111
 Check ID: ERIN
 Server: 25 CARRY OU

Subtotal: 23.95

3.05

TIP -----

27.00

TOTAL -----

GUEST COPY

459

Thank You For Choosing McDonald's
Any Questions or Comments...
MCDONALD'S.COM/7277

Term 1 Card B
O'Hare Airport
CH 6190

8:38
1111 THANK YOU...
HELP 773-666-1111 Station 7277

8/24/12 11:12 (Fr) 13:03

NEW SIDE 1 MVS Order # 8

ITEMS	TOTAL
1 5 McNUGGETS MEAL	5.75
1 1/2 SAUCE	
1 1/2 COKE 2ER	

Subtotal	5.75
Tax	0.62

Tax-Incl Total 6.37

Cash	6.37
Change	0.00

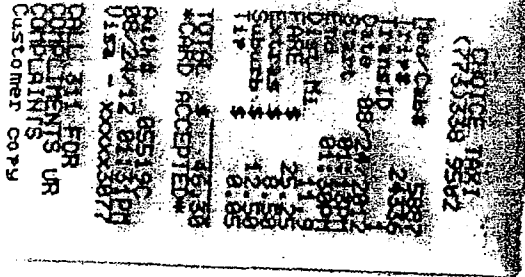
MEM 3E:0E902

CASH ISSUER ACCOUNT

VISA SALE ***14444444444477

AUTHORIZATION CODE - 003610 SEC# 729273

McDonald's 7277



ZAZA
CUBAN COFFEE
CAFE
407-825-3430

*** COPY ***

ORDER # 01351

16oz AU LAITE	2.85
Flavor	0.75

TAKE-OUT

SUBTOTAL	\$	3.60
TAX 1	\$	0.24
TAX INCLUDED	\$	0.24
TOTAL	\$	3.84

AMOUNT: \$ 3.84

VISACHARGE 4
ACCOUNT# :XXXXXXXXXXXX3077

AUTH# :00255C

SIGN: _____
ERIN AQUILINO

I hereby approve all charges, and by signing this document have agreed to the charges, and full payment of these charges for which I am billed.

CUSTOMER COPY

0370 STA# 1 STATION 1 AUG. 24, 2012
#059 MIRIAM WILSO 09:51

THANK YOU !
COME AGAIN.

3 001756
OFFICE TEAM®
 Specialized Administrative Staffing

Page: 1
 Invoice Date: 05/09/2011
 Invoice Number: 33186132
 Customer Number: 01300-000961000
 Fed Tax ID: 94-1648752

Personal & Confidential
 Laura Blomquist
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Labor Invoice - DUE UPON RECEIPT

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Batch 105974
 Doc 347492

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Feathergill, Adam	05/06/2011	Yap, Lowell M	40.00	HRS REG	\$ 16.58	\$ 663.20
Subtotal for Week-Ended: 05/06/2011				40.00	HRS		\$ 663.20
	2011005.2908	- \$66.82		2010319.2908	- \$66.82		
	2011010.2908	- \$66.82		2010321.2908	- \$66.82		
	2010309.2908	- \$66.82		2010320.2908	- 16.58		
	2010229.2908	- \$66.82					
	2010316.2908	- \$66.82					
	2010318.2908	- \$116.06					
	Invoice Subtotal:						\$ 663.20
	2010317.2908	- \$66.82					
TOTAL AMOUNT DUE:							\$ 663.20

RECEIVED
 MAY 18 2011
 BY: _____

VJD
 5/11/2011

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.
 Any questions regarding this invoice please call: (800) 776-3770
 For qualified administrative professionals please call: (800) 804-8367

Please detach and return this remittance stub with your payment.

Thank you for choosing OfficeTeam!

MAY 16 2011

OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	33186132	\$ 663.20

0130000096100033186132000663203

3001156

OFFICETEAM®

Specialized Administrative Staffing

Page: 1
Invoice Date: 05/23/2011
Invoice Number: 33267397
Customer Number: 01300-000961000
Fed Tax ID: 94-1648752

Personal & Confidential
Nate Meyers
UTILITIES INCORPORATED
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Labor Invoice - DUE UPON RECEIPT

Please Remit To:
OfficeTeam
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Batch 106622

Doc 350490

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Feathergl, Adam	05/20/2011	Yap, Lowell M	40.00	HRS REG	\$ 16.50	\$ 663.20
Subtotal for Week-Ended: 05/20/2011				40.00	HRS		\$ 663.20

RECEIVED
MAY 25 2011

Invoice Subtotal: \$ 663.20

TOTAL AMOUNT DUE: \$ 663.20

MAY 25 2011
VDA
5/24/2011

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(800) 778-3770

For qualified administrative professionals please call:
(800) 804-8367

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OfficeTeam
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	33267397	\$ 663.20

0130000096100033267397000663204

Batch _____

Doc _____

Adam Feathergill

RC ID	#of hours	(10 hours distributed to all filings)	
		misc filing	% of total
2010321	5	0.8	4%
2010320	5		4%
2010319	4		3%
2010317	3		2%
2010318	6		5%
2010316	8		6%
2010283	2		2%
2011010	4		3%
2011005	3		2%
2010309	6		5%
2009516	70		58%
2010229	3		2%
2010228	2		1%
	120		100%

RC ID	\$			
2010321.2908	\$ 26.36			
2010320.2908	\$ 29.12			
2010319.2908	\$ 20.83			
2010317.2908	\$ 15.30			
2010318.2908	\$ 34.65			
2010316.2908	\$ 42.94			
2010283.2908	\$ 12.54			
2011010.2908	\$ 20.83			
2011005.2908	\$ 15.30			
2010309.2908	\$ 34.65			
2009516.2908	\$ 385.59			
2010229.2908	\$ 15.30	2509		
2010228.2908	\$ 9.78			
	\$ 663.20			

2009516,
2908

AD
5/24/2011

RECEIVED
MAY 25 2011

300756

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Page: 1
 Invoice Date: 06/06/2011
 Invoice Number: 33350236
 Customer Number: 01300-000961000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
 Nate Meyers
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Batch 107625

Doc 353595

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Feathergill, Adam	06/03/2011	Yap, Lowell M	32.00	HRS REG	\$ 16.58	\$ 530.56
Subtotal for Week-Ended: 06/03/2011				32.00	HRS		\$ 530.56

RECEIVED
 JUN 08 2011

Invoice Subtotal:

\$ 530.56

TOTAL AMOUNT DUE:

BY: _____

\$ 530.56

WQ 6/8/2011

JUN 09 2011

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 Any questions regarding this invoice please call: (800) 776-3770
 For qualified administrative professionals please call: (888) 804-8387

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OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	33350236	\$ 530.56

0130000096100033350236000530567

Adam Feathergill 6.3.2011

RC ID	#of hours	misc filing	% of total
2010321	4	11.0	2%
2010320	5		3%
2010319	4		2%
2010317	4		2%
2010318	6		4%
2010316	8		5%
2010283	2		1%
2011010	4		2%
2011005	3		2%
2010309	6		4%
2009516	106		63%
2010229	3		2%
2010223	3		2%
2010308	3		2%
2010298	8		5%
	168		100%

RC ID	\$
2010321.2908	\$ 11.79
2010320.2908	\$ 16.53
2010319.2908	\$ 11.79
2010317.2908	\$ 11.79
2010318.2908	\$ 19.69
2010316.2908	\$ 24.42
2010283.2908	\$ 7.05
2011010.2908	\$ 11.79
2011005.2908	\$ 8.63
2010309.2908	\$ 19.69
2009516.2908	\$ 335.49
2010229.2908	\$ 8.63
2010223.2908	\$ 10.21
2010308.2908	\$ 8.63
2010298.2908	\$ 24.42
	\$ 530.56

3001756

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Page: 1 KW
 Invoice Date: 07/25/2011
 Invoice Number: 33638517
 Customer Number: 01300-000961000
 Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
 Nate Meyers
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Batch 111151

Doc 366973

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Acosta,Zelman	07/22/2011	Povich,Erin	40.00	HRS REG	\$ 17.00	\$ 680.00
Subtotal for Week-Ended: 07/22/2011				40.00	HRS		\$ 680.00

2011004.2908.00901 †51.00
 2011010.2908.00901 51.00
 2011010.2908.00901 102.00
 2011005.2908.00901 59.50

2011007.2908.00901 †187.00
 2011010.2908.00901 119.00
 102102.6070 †110.50

Invoice Subtotal: \$ 680.00

TOTAL AMOUNT DUE: \$ 680.00

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 AUG 03 2011

AUG 03 2011

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OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	33638517	\$ 680.00

0130000096100033638517000680005

3001756
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 Specialized Administrative Staffing

Page: 1
 Invoice Date: 08/08/2011
 Invoice Number: 33722780
 Customer Number: 01300-000961000
 Fed Tax ID: 94-1648752

Personal & Confidential
 Nate Meyers
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Labor Invoice - DUE UPON RECEIPT

Please Remit To:
 OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Batch 111896
 Doc 369107

Line	Employee Name	Wk End Dt	Report-To* Supervisor	Qty	UOM	Bill Rate	Amount
1	Acosta,Zelman	08/05/2011	Povich,Eirin	24.00	HRS REG	\$ 17.00	\$ 408.00
Subtotal for Week-Ended: 08/05/2011				24.00	HRS		\$ 408.00

802100.6070 - 122.40
 2011009.2908 - 30.60
 2011004.2908 - 61.20
 2010298.2908 - 163.20

Invoice Subtotal:

TOTAL AMOUNT DUE:

2011005.2908 - 20.40
 2010283.2908 - 10.20
408.00

RECEIVED
 AUG 12 2011

\$ 408.00
 \$ 408.00

AUG 15 2011

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OfficeTeam
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
01300-000961000	33722780	\$ 408.00

0130000096100033722780000408002

AUGUST 2011

TIMESHEET FOR: **ZELMAN**

ACOSTA 0		ACCT. NO.		MONTH: AUGUST 2011																																						
DESCRIPTION	SUB	CODE	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	TOT	ALS			
MISC FILING	0	0	201100	5		3	1																																	0	0	
CO-759 (ABRACOR)	0	0	201100	3																																					0	0
SANLANSO	0	0	201100			5																																			0	0
CO. #425	0	0	2010298					7																																	0	0
SANDALHAVEN	0	0	2011005							1																															0	0
FLORIDA (LUSI RC)	0	0	2010283																																						0	0

34	H	%	\$
802100	12	30	122.40 ✓
2011009	3	8	30.60 ✓
2011004	6	15	61.20 ✓
2010298	16	40	163.20 ✓
2011005	2	5	20.40 ✓
2010283	1	3	10.20 ✓
	<u>40</u>	<u>100</u>	<u>408</u> ✓



3000067

Invoice Number	Invoice Date	Account Number	Page
7-520-58025	Jun 08, 2011	4072-8604-9	1 of 4

FedEx Tax ID: 71-0427007

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

Batch 107809

354437

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 Jun 08, 2011

FedEx Express Services			
Transportation Charges		146.75	
Earned/Grace Discount		-39.02	
Special Handling Charges		19.87	
Total Charges	USD	\$127.60	
TOTAL THIS INVOICE	USD	\$127.60	

FedEx News!
 Go to fedex.com/ecommerce for the latest business insights and expert advice to help you navigate the e-commerce landscape and grow your business. Designed specifically for online retailers, you'll want to bookmark fedex.com/ecommerce and come back often for the latest white papers, reports and case studies from leading industry experts like this month's report: Forrester Research's "Five Retail Trends to Watch in 2011". Your online business and FedEx. Together, we simply click.

You saved \$39.02 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>. Other discounts may apply.

JUN 13 2011

RECEIVED
 JUN 13 2011
 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	Account Number	Amount Due
7-520-58025	4072-8604-9	USD \$127.60

Remittance Advice

Your payment is due by Jun 23, 2011

407286047520580254000001276057

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



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



6006580075138



Invoice Number 7-520-58025	Invoice Date Jun 08, 2011	Account Number 4072-8604-9	Page 3 of 4
--------------------------------------	-------------------------------------	--------------------------------------	-----------------------

FedEx Express Shipment Detail By Payor Type (Original)

Picked up: May 31, 2011 Cust. Ref.: 230101402009 Ref.#:
 Payor/Shipper: Ref.#: 182100

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 4317.01
- Distance Based Pricing, Zone 5

Automation	USAB	Sender	BRIAN SHRAKE	Recipient	CHRIS AYERS
Tracking ID	875371208935		UTILITIES, INC.-REGULATORY		POYNER SAEBILL LLP
Service Type	FedEx Priority Overnight		2335 SANDERS RD		301 FAYETTEVILLE ST 190
Package Type	FedEx Envelope		NORTHBROOK IL 60062-6196 US		RALEIGH NC 27801 US
Zone	05				
Packages	1				
Rated Weight	N/A				
Delivered	Jun 01, 2011 10:19	Transportation Charge			26.35
Svc Area	A1	Fuel Surcharge			2.41
Signed by	G.CURRIN	Earned Discount			-10.90
FedEx Use	015114928/0000219/	Total Charge		USD	\$17.86

Picked up: May 31, 2011 Cust. Ref.: 2110051005 & 20110051002 Ref.#:
 Payor/Shipper: Ref.#: 20110051005, 211005

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 6
- Package Delivered to Recipient Address - Release Authorized

Automation	USAB	Sender	DAN CECLERSKI	Recipient	FRANK SEDMAN
Tracking ID	875930648893		UTILITIES, INC.-REGULATORY		MCNTI & REGULATORY CONSULTANTS
Service Type	FedEx First Overnight		2335 SANDERS RD		18444 CDS LAKE WAY
Package Type	FedEx Envelope		NORTHBROOK IL 60062-6196 US		JUPITER FL 33458 US
Zone	06				
Packages	1				
Rated Weight	N/A				
Delivered	Jun 01, 2011 08:12	Transportation Charge			51.55
Svc Area	A2	Residential Delivery			2.75
Signed by	see above	Fuel Surcharge			8.42
FedEx Use	015114928/0000007/02	Total Charge		USD	\$62.72

Picked up: Jun 02, 2011 Cust. Ref.: 20110209 Ref.#:
 Payor/Shipper: Ref.#:

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 4317.01
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 3

Automation	USAB	Sender	BRIAN SHRAKE	Recipient	JOHN N HUGHES
Tracking ID	875371206907		UTILITIES, INC.-REGULATORY		ATTORNEY AT LAW
Service Type	FedEx Priority Overnight		2335 SANDERS RD		124 W TODD ST
Package Type	FedEx Envelope		NORTHBROOK IL 60062-6196 US		FRANKFORT KY 40601 US
Zone	03				
Packages	1				
Rated Weight	N/A				
Delivered	Jun 03, 2011 10:30	Transportation Charge			21.25
Svc Area	A2	Earned Discount			-8.71
Signed by	J.HUGHES	Fuel Surcharge			1.94
FedEx Use	015315433/0000197/	Total Charge		USD	\$14.48



Invoice Number 7-520-58025	Invoice Date Jun 08, 2011	Account Number 4072-8604-9	Page 4 of 4
--------------------------------------	-------------------------------------	--------------------------------------	-----------------------

Picked up: Jun 02, 2011 **Client Ref:** 2010328 **Ref #:**
 Payor: Shipper **Ref #:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 4317.01
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 3

Automation	USAB	Sender	Recipient
Tracking ID	875371208913	BRIAN SHRAKE	JOHN N HUGHES
Service Type	FedEx Priority Overnight	UTILITIES, INC.-REGULATORY	ATTORNEY AT LAW
Package Type	FedEx Envelope	2335 SANDERS RD	124 W TODD ST
Zone	03	NORTHBROOK IL 60062-6196 US	FRANKFORT KY 40601 US
Packages	1		
Rated Weight	N/A		
Delivered	Jun 03, 2011 10:30	Transportation Charge	21.25
Svc Area	A2	Earned Discount	-8.71
Signed by	J.HUGHES	Fuel Surcharge	1.94
FedEx Use	015315433/0000197/	Total Charge	USD \$14.48

Shipper Subtotal USD \$109.64

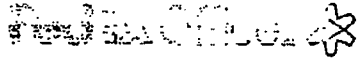
Picked up: May 31, 2011 **Client Ref:** 201028070 **Ref #:**
 Payor: Third Party **Ref #:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 4353.34
- Distance Based Pricing, Zone 5

Automation	USAB	Sender	Recipient
Tracking ID	874810007961	SPENCER NEQUEE	TIM DEVLIN
Service Type	FedEx Priority Overnight	UTILITIES INC	FLORIDA PUBLIC SERVICE COMMISS
Package Type	FedEx Envelope	2335 SANDERS RD	2450 SHUMARD OAK BLVD
Zone	05	NORTHBROOK IL 60062-6196 US	TALLAHASSEE FL 32399 US
Packages	1		
Rated Weight	N/A		
Delivered	May 31, 2011 09:45	Transportation Charge	26.35
Svc Area	A2	Fuel Surcharge	2.41
Signed by	C.POTTS	Earned Discount	-10.80
FedEx Use	014715282/0000219/	Total Charge	USD \$17.96

Third Party Subtotal USD \$17.96
Total FedEx Express USD \$127.60





Batch 115314

Doc 382856



FedEx Office is your destination for printing and shipping.

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

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

9/22/2011 2:25:18 PM EST
Team Member: Elizabeth P.
Account #: XXXXX8424-0032
Account: UTILITIES INC OF FLORIDA

INVOICE
Official bill of Sale
Terms Net 30 Days
Please Reference Invoice # 239500010479

Please remit payment to:

Account #: XXXXX8424-0032
Authorized User: SUSAN DIPASQUALE
Account: UTILITIES INC OF FLORIDA
Reference: 2011005 - Sandelhorst
Signee: Susan Dipasquale *Rate Card*
Signee Phone: (407) 669-1919

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

Questions? Please call:
1-800-488-3705

RECEIVED
OCT 13 2011

ES QS 24x36	1 @	4.5000 T
002172 Reg. Price	4.50	
ES QS 24x36	1 @	4.5000 T
002172 Reg. Price	4.50	

Save up to 40% on Select Products now through October 14th. Go to fedex.com/printdeals or ask a team member for details.

Regular Total	9.00
Discounts	0.00
Total	9.00

Thank you for visiting

FedEx Office
Make It. Print It. Pack It.
fedex.com/office

Sub-Total	9.00
Tax	0.63
Deposit	0.00

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

Total	9.63
Invoiced Account	9.63
Total Tender	9.63
Change Due	0.00

Customer Copy

Total Payments

Batch 115314

Doc 382855



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

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

10/27/2011 3:54:09 PM EST
Member: Janae H.
Account #: XXXXXX8424-0032
Account: UTILITIES INC OF FLORIDA

INVOICE
Official bill of Sale
Terms Net 30 Days
Invoice Reference Invoice # 239500010480

Please remit payment to:

Account #: XXXXXX8424-0032
Authorized User: SUSAN DIPASQUALE
Account: UTILITIES INC OF FLORIDA
Reference: 2011005 - *Sandal shoes*
Signee: Sue DiPasquale *Rate Case*
Signee Phone: (407) 869-1919

FedEx Office
Customer Administrative Services
P.O. Box 872085
Dallas, TX 75287-2085

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OCT 03 2011

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1-800-488-3705

FS OS BW 24x36 Bond	2 @	4.5000 T
000278 Reg. Price	4.50	
Regular Total	9.00	
Discounts	0.00	
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Sub-Total	9.00
Tax	0.63
Deposit	0.00
Total	9.63
Invoiced Account	9.63
Total Tender	9.63
Change Due	0.00

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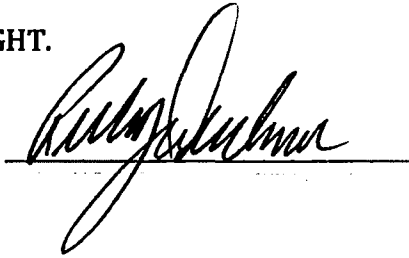
STATE OF FLORIDA

COUNTY OF SEMINOLE

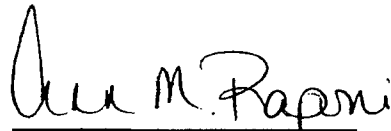
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Rick J. Durham, who, after being duly sworn on oath, did depose and say that he is the Regional Vice President for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$470.36 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regional Vice President (1)	-Oversees all operations of the regional offices. -Serves as the regional ambassador and local company contact for customers, community organizations, state commissions, and representatives. -Performs other related duties as assigned.
-----------------------------	--

FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by Rick J. Durham, who is personally known to me.



NOTARY PUBLIC - STATE OF FLORIDA

Printed Name: Ann Raponi

My Commission Expires: 7/12/2013

ANN M. RAPONI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

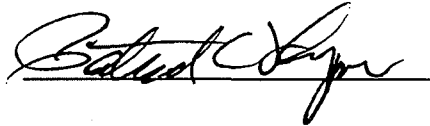
STATE OF FLORIDA

COUNTY OF SEMINOLE

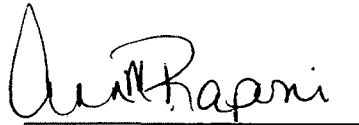
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Patrick C. Flynn, who, after being duly sworn on oath, did depose and say that he is the Regional Director for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$9,702.75 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regional Director (1)	-Manages the preparation of all rate cases, pass-through and indexing activity, changes to service territory, and any other PSC related activities in coordination with the company's regulatory department.
-----------------------	--

FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 25th day of September, 2012, by Patrick C. Flynn, who is personally known to me.



NOTARY PUBLIC - STATE OF FLORIDA
Printed Name: ANN RAPONI
My Commission Expires: 7/12/2013

ANN M. RAPONI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

STATE OF FLORIDA

COUNTY OF SEMINOLE

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Michael A. Wilson, who, after being duly sworn on oath, did depose and say that he is the Regional Manager for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$304.40 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regional Manager (1)	-Oversees plant operations and maintenance, customer contact and capital planning. -Assists Regional Director in the development and implementation of operational and regional strategies. -Serves as contact for inquiries regarding operational issues; answers routine and ad hoc information requests that are regional or unit-specific in nature. -Acts as point of contact with developers, engineers, consultants, regulators, and customers. -Performs other related duties as assigned.
----------------------	--

FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by Michael A. Wilson, who is personally known to me.



NOTARY PUBLIC - STATE OF FLORIDA
Printed Name: Ann M. Rapani
My Commission Expires: 7/12/2013

ANN M. RAPANI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

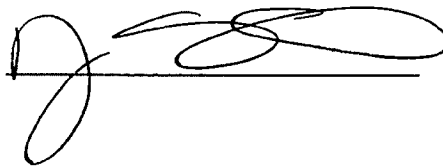
STATE OF FLORIDA

COUNTY OF SEMINOLE

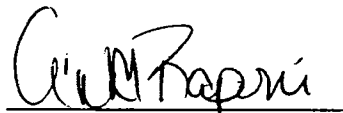
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Jacqueline M. Sillitoe who, after being duly sworn on oath, did depose and say that she is the Customer Care Specialist for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$79.64 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Customer Care Specialist	<ul style="list-style-type: none">-Maintains accounts receivable records-Processes customer payments in accordance with company business rules and processes-Batching, balancing, and scanning customer payments to meet posting deadlines.-Maintains payment logs and prepares daily deposits.-Enters and validates rate changes into CC&B.
--------------------------	--

FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 25th day of September, 2012, by Jacqueline M. Sillitoe, who is personally known to me.



NOTARY PUBLIC - STATE OF FLORIDA

Printed Name: Ann Raponi

My Commission Expires: 7/12/2013

ANN M. RAPONI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

STATE OF FLORIDA

COUNTY OF SEMINOLE

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Ann M. Raponi, who, after being duly sworn on oath, did depose and say that she is the ~~Customer Care~~ ^{Assistant} ~~Manager~~ ^{to Billing} for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$19.03 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Assistant Manager to Billing (1)	-Responsible for overseeing the Billing Specialist and Collections Specialist. Works with Regulatory Department and Billing Manager as needed to assure continuity of processes, goals and vision of UI. -Performs other related duties as assigned.
----------------------------------	---

FURTHER AFFIANT SAYETH NAUGHT

Ann M. Raponi

Sworn to and subscribed before me this 25th day of September, 2012, by Ann M. Raponi, who is personally known to me.



Lauren Fernandez
NOTARY PUBLIC - STATE OF FLORIDA
Printed Name: Lauren Fernandez
My Commission Expires: Jan 14, 2013

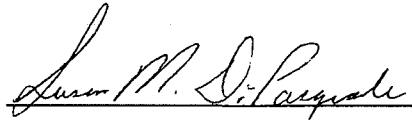
STATE OF FLORIDA

COUNTY OF SEMINOLE

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Susan M. DiPasquale, who, after being duly sworn on oath, did depose and say that she is the Administrative Assistant for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$2,199.17 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Administrative Assistant (2)	<ul style="list-style-type: none">-Under direct supervision of the Regional Director.-Performs complex and confidential administrative functions, including written correspondence, reports, spreadsheets and other documents.-Prepares or assists with the preparation of scheduled and/or ad hoc statistical and narrative reports; performs basic information gathering and analysis and/or forecasting, as specifically directed.-May assist other operational staff depending on work load.
------------------------------	---

FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by Susan M. DiPasquale, who is personally known to me.



NOTARY PUBLIC - STATE OF FLORIDA
Printed Name: ANN RAPONI
My Commission Expires: 7/12/2013

ANN M. RAPONI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

FLORIDA
STATE OF ILLINOIS
SEMINOLE
COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Peggy J. Hanks, who, after being duly sworn on oath, did depose and say that she is the Administrative Assistant for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$659.25 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Administrative Assistant (2)	-Under direct supervision of the Regional Director. -Performs complex and confidential administrative functions, including written correspondence, reports, spreadsheets and other documents. -Prepares or assists with the preparation of scheduled and/or ad hoc statistical and narrative reports; performs basic information gathering and analysis and/or forecasting, as specifically directed. -May assist other operational staff depending on work load.
------------------------------	--

FURTHER AFFIANT SAYETH NAUGHT.

Peggy J. Hanks

Sworn to and subscribed before me this 27th day of September, 2012, by Peggy J. Hanks, who is personally known to me.

Ann M. Raponi

FLORIDA
NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: ~~Lawanda Valrie~~ ANN RAPONI
My Commission Expires: 7/12/2013

ANN M. RAPONI
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD882059
EXPIRES 7/12/2013
BONDED THRU 1-888-NOTARY1

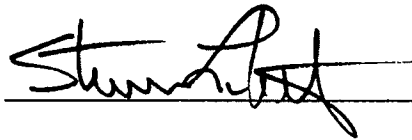
STATE OF ILLINOIS

COUNTY OF COOK

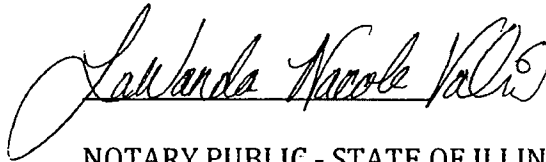
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Steven M. Lubertozi, who, after being duly sworn on oath, did depose and say that he is the Executive Director of Regulatory Accounting & Affairs for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$450.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Executive Director of Regulatory Accounting (1)	<ul style="list-style-type: none">-Oversees all matters related to the economic regulation of all UI subsidiaries.-Plans, prepares, files and resolves rate applications, transfer proceedings, territory extensions, tariff and rule changes, Commission audits and other regulatory activities.-Testifies on complex regulatory, accounting, finance, and operational issues.-Explains complex regulatory issues to the Executive Team.-Forecasts revenues and expenses from regulatory proceedings.
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FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by Steven M. Lubertozi, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/2016



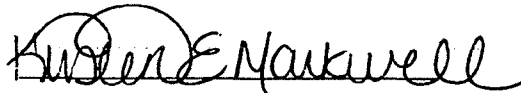
STATE OF ILLINOIS

COUNTY OF COOK

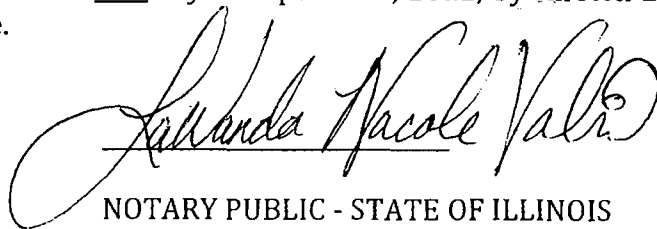
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Kirsten E. Markwell, who, after being duly sworn on oath, did depose and say that she is the Regulatory Accounting Manager for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$8,596.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regulatory Accounting Manager (1)	<ul style="list-style-type: none">-Manages regulatory team responsibilities such as, rate cases, limited proceedings, indicies/pass-throughs, etc.-Files large-dollar rate cases or upon request, supplies required regulatory information to consultants.-Supplies audit trail and documentation to easily support work product.-Performs all follow-up compliance issues in accordance with Commission order.
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FURTHER AFFIANT SAYETH NAUGHT.



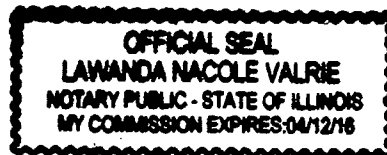
Sworn to and subscribed before me this 27th day of September, 2012, by Kirsten E. Markwell, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/2016



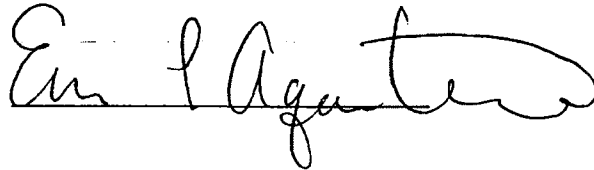
STATE OF ILLINOIS

COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Erin P. Aquilino, who, after being duly sworn on oath, did depose and say that she is the Senior Regulatory Accountant for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$9,800.50 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Senior Regulatory Accountant (1)	<ul style="list-style-type: none">-Directly assists manager with regulatory responsibilities such as rate cases, limited proceedings, indicies/pass-throughs, etc.-Prepares commission-ordered adjustments.-Files large-dollar rate cases or upon request, supplies required regulatory information to consultants.-Performs all follow-up compliance issues in accordance with Commission order.-Provides audit trail and documentation to easily support work product.
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FURTHER AFFIANT SAYETH NAUGHT.



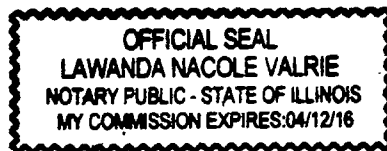
Sworn to and subscribed before me this 27th day of September, 2012, by Erin P. Aquilino, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/16/2016



STATE OF ILLINOIS

COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Adam K. Feathergill, who, after being duly sworn on oath, did depose and say that he is the Regulatory Assistant for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$388.50 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. 2011-011-S.

Regulatory Assistant (1)	-Performs general administrative duties -Maintains various regulatory spreadsheets and reports. -Assists in organizing documentation requirements. -Compiles and creates library of resource materials for regulatory staff. -Assists regulatory staff with the timely completion of assignments and projects in accordance with established deadlines.
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FURTHER AFFIANT SAYETH NAUGHT.

Adam Feathergill

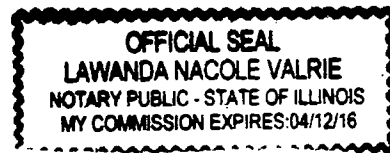
Sworn to and subscribed before me this 27th day of September, 2012, by Adam K. Feathergill, who is personally known to me.

Lawanda Nacole Valrie

NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/16/2016



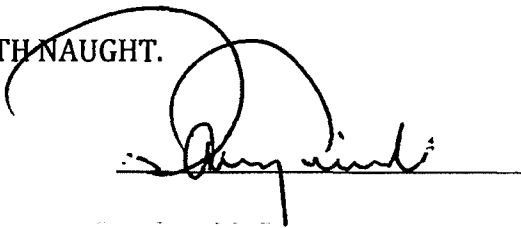
STATE OF ILLINOIS

COUNTY OF COOK

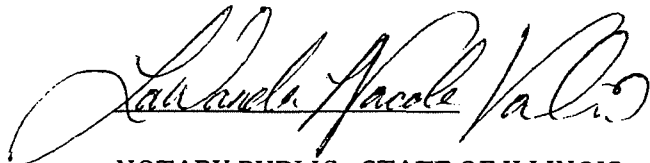
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Daniel Ciecierski, who, after being duly sworn on oath, did depose and say that he was the Regulatory Staff Accountant I for Utilities, Inc. of Sandalhaven, and that as of August 15, 2012, he did accumulate \$2,743.50 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regulatory Staff Accountant I (3)	-Assists and supports Regulatory Accountant II, Senior Regulatory Accountant and Manager on rate case filings and other proceedings. -Provides audit trail and documentation to easily support work product.
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FURTHER AFFIANT SAYETH NAUGHT.



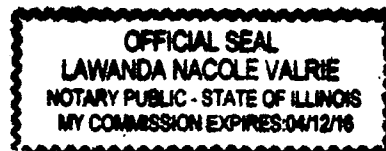
Sworn to and subscribed before me this 27th day of August, 2012, by Daniel Ciecierski, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/16



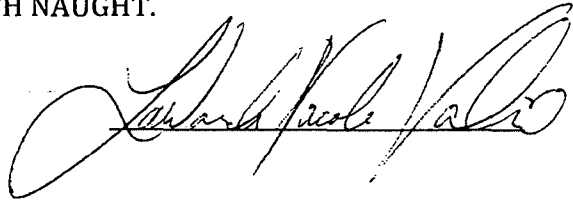
STATE OF ILLINOIS

COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared LaWanda N. Valrie, who, after being duly sworn on oath, did depose and say that she is the Regulatory Assistant for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$979.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regulatory Assistant (1)	-Performs general administrative duties -Maintains various regulatory spreadsheets and reports. -Assists in organizing documentation requirements. -Compiles and creates library of resource materials for regulatory staff. -Assists regulatory staff with the timely completion of assignments and projects in accordance with established deadlines.
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FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by LaWanda N. Valrie, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Nancy Paule
My Commission Expires: 3-2-2015

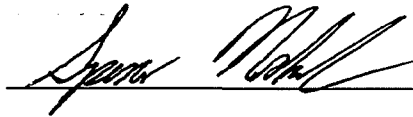
STATE OF ILLINOIS

COUNTY OF COOK

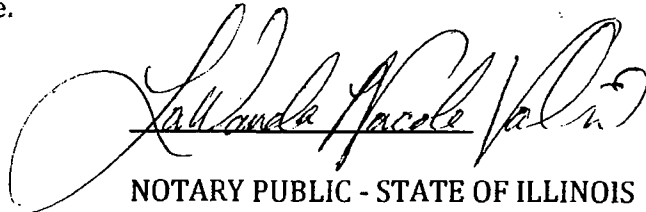
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Spencer L. Nedved, who, after being duly sworn on oath, did depose and say that he was the Regulatory Staff Accountant II for Utilities, Inc. of Sandalhaven, and that as of August 15, 2012, he did accumulate \$1,886.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Regulatory Staff Accountant II (1)	-Prepares commission-ordered adjustments. -Files rate cases or, upon request, supplies regulatory information to consultants. -Follows all required steps to close rate cases. -Provides financial support documentation. -Assists with commission staff performed audits and discovery. -Provides audit trail and documentation to easily support work product.
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FURTHER AFFIANT SAYETH NAUGHT.



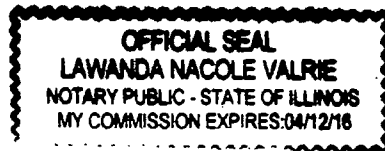
Sworn to and subscribed before me this 27th day of August, 2012, by Spencer L. Nedved, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/16



STATE OF ILLINOIS

COUNTY OF COOK

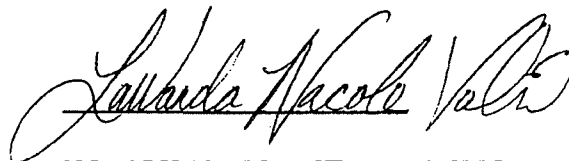
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared John D. Williams III, who, after being duly sworn on oath, did depose and say that he is the Director of Governmental Affairs for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$1,466.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Director of Governmental Affairs (1)	-Provides leadership and guidance to newer regulatory staff not familiar with the rate case process. -Performs other related duties as assigned.
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FURTHER AFFIANT SAYETH NAUGHT.



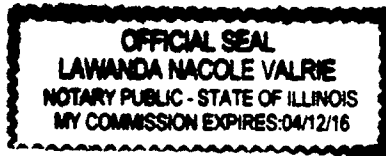
Sworn to and subscribed before me this 27th day of September, 2012, by John D. Williams III, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/2016



STATE OF NEVADA

COUNTY OF NYE

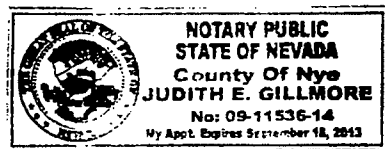
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Karen L. Sasic, who, after being duly sworn on oath, did depose and say that she is the Director of Customer Care for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, she did accumulate \$262.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

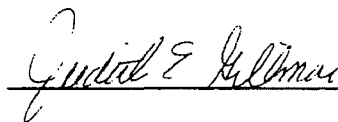
Director of Customer Care(1)	<ul style="list-style-type: none">-Directs and oversees all aspects of customer service policies, objectives, and initiatives.-Develops and establishes procedures and policies governing customer correspondence and the handling of customer complaints which directly-Supervises Customer Care Manager and oversees customer care department-Oversees the implementation of all billing and rate related issues
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FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by Karen L. Sasic, who is personally known to me.





NOTARY PUBLIC - STATE OF NEVADA
Printed Name: Judith E. Gillmore
My Commission Expires: SEPT. 18, 2013

STATE OF ILLINOIS

COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Nicole D. Winans, who, after being duly sworn on oath, did depose and say that she is the Regulatory Staff Accountant II for Utilities, Inc. of Sandalhaven, and that as of September, 2012, she did accumulate \$7,460.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. 2011-011-S.

Regulatory Staff Accountant II (1)	-Prepares commission-ordered adjustments. -Files rate cases or, upon request, supplies regulatory information to consultants. -Follows all required steps to close rate cases. -Provides financial support documentation. -Assists with commission staff performed audits and discovery. -Provides audit trail and documentation to easily support work product.
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FURTHER AFFIANT SAYETH NAUGHT.

Nicole Winans

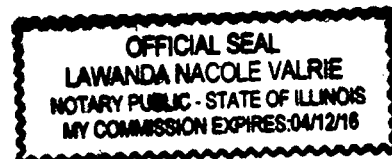
Sworn to and subscribed before me this 27th day of September, 2012, by Nicole D. Winans, who is personally known to me.

Lawanda Nicole Valrie

NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/12/2016



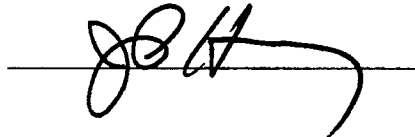
STATE OF ILLINOIS

COUNTY OF COOK

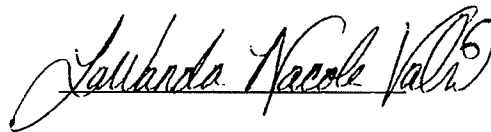
Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared John P. Hoy, who, after being duly sworn on oath, did depose and say that he is the Chief Operating Officer for Utilities, Inc. of Sandalhaven, and that as of September 15, 2012, he did accumulate \$406.00 of rate case expense associated with the following tasks related to the Utilities, Inc. of Sandalhaven rate case; Docket No. Docket No. 2011-011-S.

Chief Operating Officer (1)	<ul style="list-style-type: none">— Advise on key planning issues and make recommendations on important business decisions regarding rate case filings— Strategic planning and resource allocation concerning capital projects which impact rate case filings— Establish a rate case filing schedule based on the capital expenditures— Ensure quality control of all company outputs— Ensure activities comply with organizational requirements for quality management, legal stipulations, and general duty of care.
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FURTHER AFFIANT SAYETH NAUGHT.



Sworn to and subscribed before me this 27th day of September, 2012, by John P. Hoy, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Lawanda Valrie

My Commission Expires: 04/18/2016

