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COMMISSION
CLERK

October 27, 2011

Via Hand Delivery

Ms. Ann Cole, Director
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, FL 32399-0850

Re: In re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 100330-WS

Dear Ms. Cole:

Enclosed for filing on behalf of Aqua Utilities Florida, Inc. ("AUF") are the original and fifteen (15) copies each of the rebuttal testimony and exhibits of the following AUF witnesses:

1. Stan Szczygiel; 07934-11
2. Preston Luitweiler; 07935-11
3. Susan Chambers; 07936-11
4. William T. Rendell; and 07937-11
5. Frank Seidman. 07938-11

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[CLK note:
Exh 55-11
provided on CD
and included in
PDF DN online.]
M. McLean

DOCUMENT NUMBER-DATE

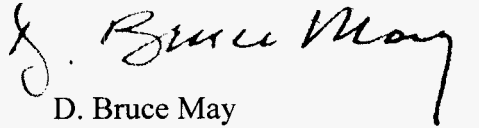
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For our records, please acknowledge your receipt of this filing on the enclosed copy of this letter. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP


D. Bruce May

DBM:kjg

Enclosures

cc: Ralph Jaeger, Esq.
Caroline Klancke, Esq.
Lisa Bennett, Esq.
J.R. Kelly, Esq.
Patricia Christensen, Esq.
Kenneth Curtin, Esq.
Joseph Richards, Esq.
Cecilia Bradley, Esq.
Troy Rendell
Kim Joyce, Esq.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,)
Hardee, Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,)
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)

DOCKET NO. 100330-WS

Dated: October 27, 2011

REBUTTAL TESTIMONY

OF

STAN SZCZYGIEL

on behalf of

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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AQUA UTILITIES FLORIDA, INC.

REBUTTAL TESTIMONY OF STAN SZCZYGIEL

DOCKET NO. 100330-WS

Q. What is your name and business address?

A. My name is Stan Szczyguel. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. Have you previously submitted testimony in this proceeding?

A. Yes. I filed direct testimony on August 10, 2011, in this rate case, and sponsored Exhibits SS-1, SS-2, and SS-3.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to address issues raised by Kimberly Dismukes, Denise Vandiver, and Earl Poucher, who filed testimony on behalf of the Office of Public Counsel ("OPC").

Q. Are you sponsoring any exhibits with your rebuttal testimony?

A. Yes. I am sponsoring Exhibits SS-4 through SS-11.

Q. Have you reviewed the direct testimony of Ms. Dismukes in this docket?

A. Yes.

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1 **Q. Do you have any concerns with respect to Ms. Dismukes' testimony?**

2 A. Yes. I have general concerns with the overall purpose and analytical approach of Ms.
3 Dismukes' testimony. I also have specific concerns regarding technical and legal flaws
4 in her analysis that, if adopted by the Commission, would result in confiscatory rates.
5

6 **Q. What are your general concerns with Ms. Dismukes' testimony?**

7 A. Ms. Dismukes attempts to advance arguments about return on equity ("ROE") penalties,
8 affiliated transactions, bad debt expense, billing determinants, and rate case expense,
9 which she has previously raised and which have been previously rejected by the
10 Commission. In a purely academic setting, it may be enticing to continue to argue
11 previously rejected regulatory theories. However, Ms. Dismukes' cavalier attitude
12 toward regulatory precedent has serious repercussions. Her testimony fundamentally
13 threatens the doctrine of regulatory certainty, increases regulatory risks, and causes
14 utilities to re-litigate settled issues, which ultimately drive up rate case expense to
15 customers.
16

17 **Q. Please explain your specific concerns with Ms. Dismukes' testimony.**

18 A. My specific concerns are addressed in detail below, by heading.
19

20 **QUALITY OF SERVICE**

21 **Q. Ms. Dismukes devotes a significant portion of her testimony urging the Commission**
22 **to impose a 100 basis point penalty on the Company's ROE for what she claims to**
23 **be insufficient quality of service. Do you agree with her recommendation?**

24 A. No. The testimony of AUF witnesses Luitweiler and Chambers, along with various

1 witnesses proffered by the Florida Department of Environmental Protection (“FDEP”)
2 and the water management districts, demonstrate that AUF’s quality of service is good
3 and has significantly improved since the last rate case. Ms. Dismukes’ recommendation
4 to penalize AUF with an ROE reduction of 100 basis points is unwarranted and, if
5 adopted, would result in confiscatory rates. Ms. Dismukes’ argued for similar draconian
6 ROE penalties in the last rate case, which the Commission rejected.

8 **AFFILIATED TRANSACTIONS**

9 **Overview**

10 **Q. Do you have overall comments on Ms. Dismukes’ testimony regarding affiliated**
11 **transactions?**

12 A. Yes. Ms. Dismukes presents what are essentially three alternative recommendations to
13 reduce AUF’s test year expenses based on her so-called “review” of affiliated
14 transactions. First, she recommends that the Commission make a “blanket” adjustment to
15 test year water and wastewater expenses based on her claim that AUF’s relationship with
16 its parent and affiliates is not efficient. In support of her primary recommendation, Ms.
17 Dismukes erroneously argues that AUF’s affiliate costs have risen significantly since the
18 last case, and points to a superficial and legally flawed comparative analysis that she
19 prepared. In her secondary recommendation, Ms. Dismukes alternatively asks the
20 Commission to reduce test year expenses by \$79,968, for what she deems as
21 “management fees,” based on arbitrary “adjustments” she makes to AUF’s market study.
22 In her tertiary recommendation, Ms. Dismukes again requests a “blanket” adjustment to
23 reduce the water expense by \$882,388 and wastewater expense by \$348,674 in order to
24 “hold” affiliate costs to 2007 levels. This recommendation is disingenuous and

1 confiscatory. As I will discuss in my testimony, her adjustment would actually cut out over
2 \$1.2 million in affiliate expenses that the Commission approved in the last case.

3
4 I will address Ms. Dismukes' primary, secondary, and tertiary recommendations below.

5
6 **Ms. Dismukes' Primary Recommendation**

7 **Q. What is the basis for Ms. Dismukes' primary recommended adjustment regarding**
8 **affiliate transactions?**

9 A. Ms. Dismukes recommends the Commission reduce water expenses by \$664,023 and
10 wastewater expenses by \$312,822. In support of her primary recommendation, Ms.
11 Dismukes falsely claims that there has been a significant increase in AUF's affiliate costs
12 since the last case. She also relies on a superficial and legally flawed analysis that
13 purports to compare various regulated water and wastewater utilities within Florida. I
14 fundamentally disagree with Ms. Dismukes' primary recommendation and her underlying
15 analysis.

16
17 **Q. Has AUF made available to OPC and Staff all documentation regarding affiliate**
18 **transactions in this case?**

19 A. Yes. AUF has made all documentation relating to affiliate transactions available to the
20 OPC and to Staff as part of the audit and discovery phases of this rate case. I would point
21 out that Staff Auditors have extensively audited the Company's affiliate transactions,
22 including affiliate costs and charges, and nothing in Staff's Audit Report remotely
23 suggests that those allocated costs and charges were not reasonable or necessary.

1 **Q. Please describe the degree and amount of discovery that OPC served on AUF in**
2 **regard to affiliate transactions.**

3 A. I personally participated in the discovery phase of this case and can attest that, thus far,
4 AUF has received and has responded, or is in the process of responding, to over 991
5 interrogatories and 347 production of document requests in this case. The amount of
6 discovery was extremely comprehensive in regard to affiliate transactions. Affiliate
7 information that AUF provided to OPC included thousands of pages of documents
8 concerning such things as organizational charts on employees and positions for Aqua
9 Services, compensation, benefits, wage increases, types of services for allocations, time
10 assignments, and detailed analyses of the logs of the direct and allocated costs for AUF.
11 AUF also provided OPC with a granular listing of all Service Company employees that
12 allocate time to AUF, along with their salary and benefit information. In addition, AUF's
13 discovery responses explained in detail the components of the service and sundry charges
14 as those components relate to corporate allocations.

15
16 **Q. Do you agree with Ms. Dismukes' claim that AUF's affiliate charges have increased**
17 **significantly since the last rate case?**

18 A. No, Ms. Dismukes is wrong. Total affiliated charges from ASI and other subsidiaries
19 have decreased for those systems in the last rate case. This information has been provided
20 to OPC during the discovery phase of this proceeding. Ms. Dismukes' refusal to
21 acknowledge this is simply a smokescreen to bolster her position.

22
23 In response, I have prepared Exhibit SS-4, which shows the amount of affiliated costs per
24 book in AUF's last rate case compared to the affiliated costs per book included in the

1 current rate case. My exhibit demonstrates that the total charges from ASI and other
2 subsidiaries to AUF have actually decreased since the last rate case.

3
4 **Q. Please explain Exhibit SS-4 in detail.**

5 A. As helpful background to understanding the exhibit, there are four basic types of charges
6 which are allocated by ASI or other Aqua subsidiaries to AUF: (1) Management Fees
7 Corporate (Service and Sundry); (2) Direct Accounts Payable (“DAP”) charges; (3)
8 Regional Management Fees; and, (4) Customer Billing and Call Center Expenses
9 (“ACO”). In addition, Aqua America, Inc. (“AAI”), provides insurance coverage for
10 AUF’s Florida operations, which is not included in this exhibit. I will explain insurance
11 coverage later in my testimony. I note that these allocations were accurately summarized
12 by Staff witness Welch on pages 2 and 3 of her direct testimony.

13
14 Exhibit SS-4 provides a clear comparison of the four categories of affiliated charges
15 which are allocated to AUF. Exhibit SS-4 shows the per book amounts of affiliate
16 charges for the historical test year in the last rate case (2007) and the per book amounts of
17 affiliated charges for the test year in this current rate case with respect to: (1) the total
18 state of Florida; (2) the AUF systems previously included in AUF’s last rate case; and (3)
19 the six new systems not included in the last rate case. Again, this comparison is drawn
20 from the per book affiliated charges in the test year for the last case and those affiliated
21 charges in the test year for this case.

22
23 For the AUF systems in the prior rate case, Exhibit SS-4 shows that:

24 1) Management Fees Corporate (Service and Sundry) has decreased from the last rate

1 case by \$54,224.

2 2) DAP Charges have increased over the test year by \$12,782; due mainly to increases in
3 IT related operating expenses.

4 3) Regional Management Charges increased by \$16,287. This item has already been
5 adjusted downward by the Commission in its Order No. PSC-11-0256-PAA-WS, issued
6 on June 13, 2011 ("PAA Order"), as a result of Staff's Affiliate Audit Finding No. 4. This
7 adjustment relates to a then-employee of AUF whose salary was allocated to states
8 outside of Florida where a portion of the employee's work was performed. AUF is not
9 objecting to this adjustment which is reflected in the PAA Order.

10 4) ACO expenses have decreased by \$18,886.

11
12 In summary, Exhibit SS-4 demonstrates that the total charges from affiliates to the AUF
13 systems included in the last rate case have actually gone down from \$795,266 in the last
14 case to \$751,225 in the current case, for a total decrease of \$44,041. Exhibit SS-4 also
15 shows that, by including the six new systems that are part of the current rate case, there
16 was still a decrease of \$17,612 in allocated charges compared to AUF's last rate case.

17
18 It is unfortunate that, after the extensive discovery responses which AUF provided to
19 OPC on this issue, Ms. Dismukes still fails to understand that allocated affiliated charges
20 have gone down.

21
22 **Q. Do you have any idea why Ms. Dismukes is unable to comprehend that affiliate**
23 **charges have gone down?**

24 **A.** I don't know for certain, but I suspect that her confusion is related to the way the

1 Company now records "in-state administrative costs," which I want to emphasize are
2 costs that AUF incurs directly within the state, and are in no way related to affiliate costs.
3

4 **Q. Please explain.**

5 A. In the last rate case, the Commission ordered AUF to transition to a new approved
6 capband rate structure. During that transition, AUF modified the manner in which it
7 recorded "in-state administrative costs." (As stated earlier, these are not affiliated
8 charges, but rather costs that AUF itself incurs directly.) As a result of this modification,
9 AUF's accounting system now breaks out what had been larger buckets of line-item
10 expenses into more granular units. This allows AUF to more clearly identify charges so
11 that AUF's management can better track expenses.
12

13 **Q. Please provide an example of how AUF modified the manner in which it recorded**
14 **in-state administrative costs.**

15 A. Prior to 2009, AUF distributed its in-state legal expenses among its Florida jurisdictional
16 and Florida non-jurisdictional systems based on customer counts of those systems. Those
17 in-state legal expenses were distributed to Expense line Accounts 675.863 Miscellaneous
18 (Intraco Clearing) for water and 775.863 (Miscellaneous Intraco Clearing) for sewer on
19 the individual system's financials based on the prior fiscal year's customer counts for
20 each system.
21

22 For 2009 and years forward, AUF began **directly charging** legal expenses to a specific
23 system in the Legal Expense Account if the system could be identified in the legal
24 invoice. Invoices that indicated a shared legal expense among AUF's jurisdictional and

1 non-jurisdictional systems were still allocated based on customer account, but were
2 appropriately reflected in the Legal Expense account instead of the Miscellaneous
3 Expense, as previously recorded. As I mentioned earlier, this was done to enable AUF's
4 management to better track expenses on a more granular basis. Again, recording of in-
5 state charges have nothing to do with affiliate charges.

6
7 **Q. Can you provide another example of how AUF modified the manner in which it**
8 **recorded in-state expenses?**

9 A. Yes. For the In-State Miscellaneous Expense (again, not an affiliate charge), AUF
10 distributes on a monthly basis O&M charges from the In-State Administrative accounting
11 units to Florida jurisdictional and non-jurisdictional systems (accounting units) based on
12 customer count and percentage (%) of labor. Just as I mentioned earlier, these O&M
13 charges are not affiliated costs, but rather are costs that AUF itself incurs. Prior to 2009,
14 all of these costs were previously booked to expense line Accounts 675.863
15 Miscellaneous (Intraco Clearing) for water and 775.863 Miscellaneous (Intraco Clearing)
16 for sewer on the individual systems financials based on the prior fiscal year's customer
17 counts for each system. Beginning in 2009 and forward, all of these costs are now
18 booked appropriately to expense line Accounts 634.800 (Management Fees - States) for
19 water and 734.800 (Management Fees - States) for sewer on the individual systems
20 financials based on the prior fiscal year's customer count for each system. Also in 2009,
21 AUF also began including Payroll Taxes in Management Fees-States, which was not
22 done in 2008 and prior years. Again, this was done to enable AUF's management to
23 better track expenses on a more granular basis.

1 **Q. If “in-state administrative costs” are not affiliate costs, then why would changes in**
2 **the way AUF recorded “in-state administrative costs” confuse OPC about affiliate**
3 **charges?**

4 A. Apparently OPC has failed to understand that its claimed “shift” in distribution
5 methodology was simply an accounting change in recording in-state administrative costs.
6 Where the in-state management and legal expenses were previously recorded in the
7 Miscellaneous Expense lines for water and sewer in the past (*i.e.*, in last rate case), they
8 are now appropriately reflected in either the Legal Expense, or the Management Expense
9 lines in compliance with NARUC Uniform System of Accounts. In review of the Staff
10 spreadsheets and the PAA Order, this concept was fully understood and comprehended
11 by the Commission Staff.

12
13 **Q. Did OPC protest in-state administrative expenses?**

14 A. No. Based on my review of the relevant pleadings, OPC did not protest any of these “in-
15 state administrative expenses.”

16
17 **Non-Regulated Affiliates**

18 **Q. Ms. Dismukes alleges that Aqua America fails to consistently allocate costs to its**
19 **non-regulated affiliates. Do you agree?**

20 A. No. After reviewing Ms. Dismukes’ assertions regarding certain non-regulated
21 affiliates not being allocated and affiliate charges allocation, I would like to explain how
22 each of these non-regulated businesses are handled in Aqua’s allocation process:

- 23
24 1) Aqua Georgia was acquired at the beginning of 2010, midway into the test year. In
25 2010, there was no allocation of ASI costs to Georgia. Going forward Aqua will

1 charge Georgia a portion of ASI based on imputed customer count (entity assets to
2 total assets). The imputed customer count for Aqua Georgia is 408 customers or
3 0.0445% of Aqua America. For purposes of this rate case, the impact to AUF would
4 result in an annual reduction of allocated ASI and regional expenses of \$244.44 if
5 Aqua Georgia were in the full test year.

6
7 2) Suburban Environmental Service Company falls under Aqua Resources. Like Aqua
8 Resources, Suburban has no “utility” customers. However, Aqua calculates imputed
9 customers for Aqua Resources to absorb its portion of the ASI costs. The assets of
10 Suburban as well as Aqua Resources result in an imputed customer count of 2,695
11 and, therefore, are receiving a portion of ASI allocated costs.

12
13 3) Utility & Municipal Services, Inc. is owned by Aqua PA and receives passive income
14 similar to other forms of passive income in many of our states (for example, passive
15 income from antenna leases). These operations with passive revenues do not have
16 customers or assets therefore they receive no allocation. Additionally, many of the
17 passive revenues of Aqua serve to reduce the revenue requirement of the relevant
18 state operating company.

19
20 Aqua Operations is a legal entity that holds and administers Operation and
21 Maintenance contracts at the applicable state level.

22
23 4) Aqua does not allocate costs to all of its contract operators because not all of its
24 contract operators require and receive services that are provided by the Service
25 Company. As I explained in the last rate case (on page 14 of my rebuttal testimony),
26 the majority of the contract operator services provided in Ms. Dismukes’ Schedules 8
27 and 9 are locally driven. This means that the contract operator services for these
28 various entities do not receive cost allocations from the Service Company because the
29 local affiliate listed in the contract does not receive services from the Service Company.
30 Instead, the local affiliate creates, processes, and bills the non-affiliate entities in
31 accordance with the terms of the contract. Revenues are derived from completion of
32 the services outlined in the contract and are recorded on the books of the relevant
33 affiliate named in the contract. I would note that Aqua America, Inc., Aqua Services,
34 Inc., and AUF currently are not a party to any contracts to provide operator services
35 for non-affiliate companies. Consequently, no revenue for contractor services is
36 recorded on their books. Finally, let me point out that the references on Ms.
37 Dismukes’ Schedule 9 to “description of services provided” refer to the services that
38 the local affiliate is providing as a contract operator for these entities, and does not
39 refer to services from the Service Company.

40 **Q. Do you believe that Ms. Dismukes understands the issue of contract operator**
41 **services?**

1 A. She should. The issue of contract operator services was explained in detail to Ms.
2 Dismukes and to OPC in the last rate case, and also in response to OPC's discovery in
3 this case. As Ms. Dismukes acknowledges on page 47 of the vast majority of the
4 municipal contracts, there are no corporate services provided to these affiliates; therefore,
5 there are no charges from Aqua America, ASI or ACO. Such costs are generally incurred
6 in the individual states. To the extent any services are provided to non-regulated
7 affiliates, costs are allocated from affiliates using the existing affiliate interest agreement
8 and the underlying allocation methodology consistent with the last rate case. This is
9 explained on Schedule 8 of Ms. Dismukes' Exhibit KHD-1. Furthermore, for the
10 contract operations related to Aqua Resources, Ms. Dismukes has acknowledged on page
11 46 of her testimony that Aqua Services has allocated costs to Aqua Resources.

12
13 **Q. Ms. Dismukes claims that AUF has failed to explain how its allocation methodology**
14 **for contract services takes into account the "complexity" of contract service**
15 **operations. Do you agree?**

16 A. Again, Ms. Dismukes is rearguing issues that she raised but were rejected in the last rate
17 case by this Commission. Just as I testified in the last rate case, Ms. Dismukes has made no
18 showing that she has the experience or knowledge to substantively comment on the
19 complexity and size of the in-state operations of our other state operations. However, I do
20 note that her claim appears to contradict her later statements on page 72, where she
21 observes, "I do not believe operating characteristics have as much of an impact on
22 customer and administrative expenses as the Company does," and then again on page 74,
23 where she states, "I do not believe operating characteristics would have a significant impact
24 on customer and administrative expenses." It strikes me as inconsistent for her to advocate

1 greater allocations to account for added “complexities and size differentials” of certain
2 systems, but later argue in her comparative analysis that the operating characteristics of a
3 utility do not have an impact on administrative expenses.
4

5 **Q. Ms. Dismukes claims that because some of Aqua’s non-regulated affiliates have**
6 **common officers and directors with regulated affiliates, Aqua may have failed to**
7 **properly allocate their salaries and benefits to the non-regulated affiliates. Is Ms.**
8 **Dismukes correct?**

9 A. No. The fact that there are some common officers among regulated and non-regulated
10 affiliates should not dictate whether or not to allocate officer salaries. All legal entities
11 require assigned officers and directors. Aqua, as in the case of most businesses that have
12 multiple legal entities, does not conduct business generally through these officers or
13 directors. For example, in the case of Aqua Operations, which covers multi-state non-
14 regulated contracts, the contracts are handled at the state level and are generally signed
15 by the state president.
16

17 **Q. Does Aqua America have a formal policy governing how it allocates costs to its**
18 **unregulated affiliates?**

19 A. Yes. Aqua America’s allocations policy to regulated and unregulated affiliates is set
20 forth in and governed by the Corporate Allocation Manual and the affiliated interest
21 agreement among and between ASI and the state operating company. This information
22 was provided to OPC during discovery in this case.

23 **Q. Did Ms. Dismukes identify any instances where Aqua was not following its allocation**
24 **policy?**

1 A. Yes. As I outlined above, if Aqua Georgia had been in existence for the entire test year and
2 received its full allocation, the full year impact would reduce the corporate expense
3 allocation in this rate case by \$244.44.
4

5 **Q. Did Ms. Dismukes recommend any specific adjustments based on her claim that**
6 **Aqua America failed to properly allocate costs to its non-regulated affiliates.**

7 A. No.
8

9 **Q. You mentioned previously that insurance costs are allocated by Aqua America to**
10 **AUF. Can you explain how insurance is allocated to Aqua's subsidiaries?**

11 A. Aqua obtains insurance coverage for the entire company for insurances such as Worker
12 Compensation, Vehicle, and General Liability (this excludes medical insurance which is
13 direct cost by subsidiary in Account 604/704). The cost of this insurance coverage is
14 comprised of two elements: 1) premiums for base coverage, and 2) claims experience for
15 the deductible portion of these policies. For the premium portion of this cost, Aqua
16 allocates each type of coverage based on a factor that mirrors the driver of that given
17 cost. For example, Vehicle Insurance premiums are based on the number of vehicles in
18 each operating unit, and Workman Compensation premiums are based on payroll dollars.
19 For the claims portion of these costs, Aqua takes a five-year average of each entity's
20 claim experience and it is weighted to all other entities to determine the current year's
21 claim expense.
22

23 **AUF - Florida Study**

24 **Q. In your direct testimony, you presented the Commission with a Florida Study--**

1 **Exhibit SS-2--which shows that AUF's customers benefit by having centralized**
2 **services provided to it by AAI. How do you respond to Ms. Dismukes' criticisms of**
3 **this study?**

4 A. First, I think it is important to note that Ms. Dismukes does not present any testimony
5 which shows that any specific affiliate charge to AUF is above market or is otherwise
6 inherently unfair. In fact, she does not even attempt to challenge a specific affiliate charge
7 as being above market. Instead, Ms. Dismukes makes a series of unsupported claims that
8 AUF's affiliate study understates the value of the services ASI provides to AUF, and
9 erroneously overstates the costs of outside vendors to make it appear that AUF saves
10 money by using ASI services rather than retaining those services from outside sources.

11
12 For example, Ms. Dismukes generally asserts that AUF has understated the hourly rates for
13 ASI for in-house engineering, legal, accounting and management service employees by
14 assuming that 100 percent of those ASI employees' hours would be billable. Again, Ms.
15 Dismukes is wrong. In calculating the internal hourly rate for ASI employees for purpose
16 of the market study, AUF appropriately recognized that ASI employees in fact bill out
17 approximately 1,838 hours per year, not the 2,080 hours per year as claimed by Ms.
18 Dismukes. This is because ASI employees only bill out time they actually work, not
19 unproductive time like vacation, holidays, and sick days.

20
21 **Q. Ms. Dismukes suggests that the study overstates the costs of outside services because it**
22 **fails to take into account potential discounts from outside firms. Do you agree?**

23 A. No, I do not. Ms. Dismukes offers no suggested discounts in her testimony; she merely
24 speculates that some discounts "may" be potentially available. Based on my experience as

1 an outside contractor, I know that discounts are not a certainty in the market. Some clients
2 may receive a discount, while others will not. Furthermore, if a discount is available, the
3 amount of the discount will likely differ from client to client. Thus, even assuming that a
4 discount may be given, the resulting rates could very well still be higher than ASI's internal
5 rates. Ms. Dismukes' speculation as to discounts is not credible and is not supported by
6 any facts.

7
8 **Q. Do you agree with Ms. Dismukes' claim that the study, by excluding travel expenses,**
9 **understates the hourly rates of ASI employees?**

10 A. No, I do not. In Exhibit SS-2, I specifically excluded travel because consultants would bill
11 the clients separately for travel. My analysis compared ASI's rate to what a typical
12 consultant would charge for similar functions. This analysis was not meant to normalize
13 expenses to appropriate rate case levels. Furthermore, to get a true apples-to-apples
14 comparison, it does not make sense to normalize ASI's rate and not normalize an outsider
15 contractor's rate as well. To arrive at the ASI hourly rates in the original study, I added
16 both Service and Sundry allocations, and then I excluded items that would be billed out
17 separately.

18
19 **Q. Ms. Dismukes criticizes the market study's analysis regarding the costs of engineering**
20 **services from outside sources. Do you agree?**

21 A. No. Ms. Dismukes claims that the market rate analysis for engineering firms is deficient
22 because only two engineering firms were considered. Ms. Dismukes is wrong. One need
23 only look to OPC's outside engineering services to see that AUF's study is reasonable.
24 OPC has retained the engineering services of Mr. Andrew Woodcock, who charges OPC at

1 a rate of \$185 per hour, which is higher than both ASI's rate and the market rate that AUF
2 has analyzed.

3
4 I also disagree with Ms. Dismukes' suggestion that ASI's engineers do not have the
5 education and expertise comparable to outside engineers in the study. As shown in AUF's
6 response OPC Request for Production of Documents No. 175, AUF's study included all
7 levels of engineers with various degrees of education and expertise, similar to ASI
8 engineers.

9
10 Ms. Dismukes' claim that AUF failed to explain that the \$82/ hour engineering costs
11 included "overhead" is equally baseless. As AUF stated in its response to OPC
12 Interrogatory No. 250, all overhead to run the business is included in ASI's hourly rates.
13 ASI, however, does not charge a profit margin to its affiliates.

14
15 **Q. Ms. Dismukes criticizes the study's analysis regarding the costs of legal services from**
16 **outside sources. Are her criticisms valid?**

17 A. No. Ms. Dismukes improperly attempts to distort the data in The Florida Bar's *2010*
18 *Economic & Law Office Management Survey*. For example Ms. Dismukes erroneously
19 suggests that the *Survey* shows that the average hourly rate for lawyers is in the range of
20 \$220-\$245. To get to that number, she appears to manipulate the data to support her point
21 of view. For instance, where the *Survey* states the hourly rate for some lawyers is "\$100 or
22 less" or "over \$350," Ms. Dismukes' calculation arbitrarily uses \$90/hour for the low rate
23 and \$400/hour for the high rate, thus shifting the average in her favor. Ms. Dismukes has
24 not presented any evidence which shows the highest rate charged by any Florida lawyer is

1 \$400/hour, nor can she.

2 **Q. How did you obtain the \$247/hour rate for lawyers that is included in the market**
3 **study?**

4 A. From the Director of Research, Planning & Evaluation for The Florida Bar.
5

6 **Q. Do you understand Ms. Dismukes' statement that the hourly rates for ASI lawyers**
7 **could increase from \$140/hour to \$364/hour?**

8 A. No. Ms. Dismukes provides no explanation on why she believes that ASI legal rates could
9 increase to \$364/hour. I suspect that Ms. Dismukes is manipulating the hourly rate by
10 making unilateral changes to the number of hours that an ASI attorney would work in a
11 year. As I mentioned earlier, Ms. Dismukes has erroneously assumed that the hourly rate
12 in the study was based on each ASI attorney billing out all 2,080 hours per year.
13

14 **Q. Ms. Dismukes also criticizes AUF's analysis regarding the cost of outside accounting**
15 **services. Are her criticisms valid?**

16 A. No. Ms. Dismukes essentially is arguing that any accountant in ASI would not be able to
17 charge the rate as someone working at an outside accountant. That simply is incorrect.
18 Many accountants in ASI have a CPA and come from a public accounting background.
19 Moreover, there are several outside accountants who never obtain their CPA. There are
20 ASI employees who are Vice Presidents, Directors, and Senior Managers whose hourly rate
21 would be comparable to the rate of Directors in public accounting, if not even higher
22 positions.
23

24 **Q. Ms. Dismukes criticizes AUF's analysis regarding the hourly rates for management**

1 **consultants. Are her criticisms valid?**

2 A. No. Ms. Dismukes claims that the hourly rate for management consultants used in AUF's
3 analysis is overstated because, according to her, the highest hourly rate included in the
4 survey—\$468—would result in “annual compensation of \$973,440.” What Ms. Dismukes
5 has done is to equate a professional's hourly rate with a professional's total compensation.
6 That is absurd. As a consultant, Ms. Dismukes knows very well that an hourly rate is what
7 is billed out to clients, which includes overhead, not just compensation.

8
9 In another obvious attempt to arbitrarily manipulate the data, Ms. Dismukes recommends
10 that if the Commission accepts AUF's market analysis then it should only use the “lowest
11 hourly rates of the management firms shown.” However, if the lowest hourly rates are used
12 in the calculation, then it could not be considered a true mathematical average of all
13 consultants. This is another example where Ms. Dismukes has cherry-picked the numbers
14 so that the data supports her position.

15
16 **Q. Does Ms. Dismukes make adjustments to AUF's affiliate study?**

17 A. Yes. Based on her claims summarized above, Ms. Dismukes makes a series of arbitrary
18 and self-serving adjustments to increase the hourly rate of ASI employees. For example,
19 Ms. Dismukes arbitrarily increases by 40 percent the hourly rate of each ASI category in
20 the market study based upon the erroneous premise that, in calculating ASI hourly rates,
21 AUF assumed that ASI employees would bill 100 percent of their time. As I have
22 previously testified, Ms. Dismukes is absolutely wrong. ASI employees only bill for time
23 worked. Ms. Dismukes' arbitrary “hourly rate” adjustments are designed simply to
24 manipulate data to support her position. Ms. Dismukes also made similar arbitrary

1 adjustments to include travel, computer hardware/software and other costs to inflate the
2 hourly rate of ASI employees included in the market study. *See* Schedule 13 of Exhibit
3 No. KHD-1. Even if you assume that all of Ms. Dismukes' adjustments are legitimate
4 (which I strongly assert they are not), Ms. Dismukes' Schedule 14 shows that the only
5 affiliate charges that exceed the market rate are \$79,968 in "management charges." As I
6 will discuss later, this appears to form the basis for Ms. Dismukes' secondary
7 recommended adjustment.

8
9 **Q. Can you comment on Schedule 12 to Ms. Dismukes' testimony?**

10 A. Yes. Ms. Dismukes continues to manipulate the data to support her argument. Specifically,
11 she attempts to lower the hourly rate of the outside consultants in the study by arbitrarily
12 shifting a greater percentage of time spent to lower level employs. She provides no credible
13 support for this adjustment.

14
15 **Q. On pages 50 and 51 of her testimony, Ms. Dismukes questions why a company would**
16 **outsource these services where it cannot demonstrate that it would be less costly than**
17 **providing the service in-house. Ms. Dismukes also states the Commission would likely**
18 **frown on the high costs of outside consultants being passed onto ratepayers. Do you**
19 **agree?**

20 A. AUF has demonstrated that it is much less costly to provide these services "in-house."
21

22 **Q. Has anything in Ms. Dismukes' testimony caused you to question the study set forth**
23 **in Exhibit SS-2?**

24 A. Absolutely not. I strongly disagree with Ms. Dismukes' claims that there are

1 “shortcomings” with the market study. However, I have updated the study to address her
2 purported concerns, which is attached to my rebuttal testimony as Exhibit SS-5.

3
4 **Q. Please explain your updated study.**

5 A. First, I have revised the analysis to exclude all ASI employees that hold less than a
6 Bachelors’ degree in the categories of accountants and management professionals.
7 Although I disagree with Ms. Dismukes, I did this to address her claims that combining
8 various accounting functions and management functions into one accounting rate and one
9 management rate “hides” the differences in education and experience needed to perform
10 the function. Second, although I believe Ms. Dismukes is incorrect, I have also included
11 travel expense, and computer hardware and software maintenance costs in the hourly rate
12 of each type of employee to address Ms. Dismukes’ purported concerns. I have also
13 obtained three additional engineer proposals and adjusted my hourly rate for outside
14 engineers to include this additional rate information. AUF typically uses six engineering
15 firms a year; therefore, I believe that using five proposals is an appropriate market level
16 sample for AUF.

17
18 **Q. Please summarize what your updated study shows.**

19 A. As was demonstrated by the original study, the updated study also clearly indicates that
20 charges for ASI services are still well below market rates in each and every category.

21
22 **Q. Should the Commission accept Ms. Dismukes’ recommendation and reject AUF’s**
23 **analysis?**

24 A. No. The Company has demonstrated that affiliate charges from ASI do not exceed the

1 going market rate. In fact, both the original study in SS-2 and the updated study in SS-5
2 demonstrate that AUF's affiliate costs are below market. If AUF was a stand-alone
3 company, it would be required to obtain tax, accounts payable, accounts receivable,
4 payroll, rate making, human resources, engineering, legal, and other services that it
5 currently obtains from ASI. Thus, the analyses in Exhibits SS-2 and SS-5 are the most
6 comprehensive comparison that could be shown to address what AUF would actually be
7 charged if it had to go to outsiders and obtain similar services.

8
9 In summary, I continue to believe that the Commission got it right in the PAA order, when
10 it stated, "we find the Utility has met its burden of proof by demonstrating that AUF's
11 requested affiliated charges are reasonable and that customers are benefitting from the
12 remaining allocated affiliate charges." OPC's witness has offered no evidence that the
13 Commission's objective analysis was incorrect.

14
15 **OPC Comparative Analysis**

16 **Q. After criticizing AUF's market study, does Ms. Dismukes make any specific**
17 **adjustments to affiliated charges?**

18 A. No. Ms. Dismukes simply resorts to the argument she made in the last case, which is to
19 recommend a "blanket adjustment" to affiliated charges that would reduce water expenses
20 by \$664,023 and wastewater expenses by \$312,822. She bases her "blanket adjustment"
21 not on the specific affiliate charges, but rather on her "comparing" AUF to various
22 regulated water and wastewater utilities within the state of Florida. In my opinion, Ms.
23 Dismukes' comparative analysis and her "blanket adjustment" suffer from the same flaws
24 embedded in her analysis and recommendations in the last rate case. The Commission

1 should reject her proposals, just as it did in the last case.

2
3 **Q. Do you have specific concerns regarding Ms. Dismukes' comparison of AUF's**
4 **allocated overhead and rates to other utilities?**

5 A. Yes. In effect, Ms. Dismukes is asking the Commission to set AUF's rates based on the
6 costs, investments, and rates of other "peer group" utilities, and not on AUF's own costs
7 and investments. Ms. Dismukes' "peer group" rate-setting theory violates the Florida
8 Statutes, the Commission's rules, and long-standing Commission precedent, all of which
9 require that the rates of a water and wastewater utility be established to allow the utility
10 the opportunity to recover its prudently incurred expenses and to earn a fair return on its
11 investments. Ms. Dismukes' "blanket adjustment" to AUF's expenses would also be
12 confiscatory. The Commission's PAA Order expressly recognized the legal flaws
13 embedded in Ms. Dismukes' "peer group" adjustment:

14 To disallow affiliate charges solely based on the purported cost structures
15 of other utilities would ignore the actual costs incurred by AUF and
16 violate fundamental principles of cost-of-service regulation As set
17 forth in Section 367.081(1), F.S., we shall fix rates which are just,
18 reasonable, compensatory, and not unfairly discriminatory.

19
20 Rates should be established to allow a utility the opportunity to recover its
21 prudently incurred expenses and to earn a fair return on its investments,
22 not to guarantee that it will do so. However, in determining a utility's
23 rates by use of a prudent investments theory or original cost basis, we
24 must consider whether rates are confiscatory and deprive a utility of a fair
25 return. In rate cases, we are free to follow such methods as we may
26 choose so long as the "end result" of such methods is the establishment of
27 just and reasonable rates, and so long as such methods do not go so far
28 astray that they violate Florida Statutes or run afoul of constitutional
29 guarantees.

30
31 Given the above, we believe that the Utility could make a compelling
32 argument that the rates resulting from an approval of OPC's proposed
33 allocated overhead adjustment would be confiscatory. To this point, the
34 U.S. Supreme Court has addressed utility claims of unconstitutional

1 takings in the rate of return regulation environment on several occasions.
2 The Court has held in those cases that rates set so low as to deny an
3 adequate rate of return are confiscatory. (Citations omitted.)
4

5 **Q. You point out that the PAA Order states that there is a compelling argument that**
6 **Ms. Dismukes' recommended "peer group" adjustments to AUF's allocated**
7 **overhead expenses would be confiscatory. Does Ms. Dismukes try to evade the issue**
8 **of confiscatory rates in her testimony?**

9 A. Yes. On page 75 of her testimony, Ms. Dismukes states, "if affiliate costs are not
10 prudently incurred, disallowing recovery of such costs is not confiscatory." This is
11 circular reasoning. Ms. Dismukes is suggesting that AUF has imprudently incurred
12 affiliate costs. However, nowhere in her testimony does she come close to identifying a
13 single affiliate costs that AUF imprudently incurred.
14

15 **Q. Has the Commission previously addressed a similar argument by Ms. Dismukes?**

16 A. Yes. As recognized in the PAA Order, the Commission rejected essentially the same
17 argument by Ms. Dismukes made in a 1992 rate case. In that case, the Commission
18 found it was inappropriate to make the reduction recommended by Ms. Dismukes when
19 the record did not support an argument that any specific affiliate charge was
20 unreasonable. *In re: Application for Rate Increase by South Fort Myers Division of*
21 *Florida Cities Water Company in Lee County*, Docket No. 920808-SU, Order No. PSC-
22 93-1288-FOF-SU (Sept. 9, 1993).
23

24 **Q. Do you have other concerns with Ms. Dismukes' recommended "peer group"**
25 **adjustment to AUF's allocated overhead expenses?**

1 A. Yes, I do. From a purely analytical perspective, I fundamentally disagree with using this
2 type of “peer group” comparison to make financial adjustments to any business entity,
3 much less a utility like AUF that is subject to cost-of-service regulation. The source data
4 relied on by Ms. Dismukes does not permit an “apples to apples” comparison with AUF.
5 The limitation on the use of the data stems from the varying levels of services provided
6 by the service companies to their individual affiliates (if there are service companies), the
7 different allocation methodologies, and the lack of detail in the data submitted which
8 prevents a clear determination of the amount of costs charged or the prudence of those
9 charges. Furthermore, there is no indication that Ms. Dismukes has audited the source
10 documents of the “peer group” companies, nor is there any indication that she has a
11 baseline understanding of the condition of their facilities. There is also no showing of
12 whether the companies are in need of rate relief, whether they are operating at a loss, or
13 whether they have a service company. Moreover, those companies’ corporate structures,
14 expenses, operating standards, and environmental compliance records are not considered.

15
16 I also take issue with the fact that Ms. Dismukes is ignoring data provided by AUF in the
17 discovery process, and also manipulating data that AUF provided to make her point.

18
19 **Q. Why do you say that Ms. Dismukes ignored and manipulated data that AUF**
20 **provided to OPC in discovery?**

21 A. In response to OPC Production of Documents Request No. 143, AUF provided OPC with
22 a spreadsheet (file POD_143 Allocated Chg.xlsx) which contains the documentation for
23 all allocated charges from Aqua affiliates to AUF. That spreadsheet shows that \$487,392
24 in actual Management fees were charged from Aqua affiliates to AUF, with \$352,903

1 charged to AUF water systems and \$134,489 charged to AUF wastewater systems. Ms.
2 Dismukes ignored these allocated charges that were provided in the spreadsheet. Instead,
3 she arbitrarily selected amounts in specific expense accounts which, significantly and
4 erroneously, overstated the administrative expenses when compared to the actual
5 amounts charged to AUF by Aqua Affiliates as shown in the spreadsheet provided in
6 response to Request No. 143.

7
8 **Q. Can you provide a more granular explanation of Ms. Dismukes' incorrect use of**
9 **AUF's data?**

10 A. Yes. This can be readily seen by reviewing Schedule 21 of Ms. Dismukes' Exhibit No.
11 KHD-1. As I just stated above, the actual Contractual Services – Mgt Fees charged to
12 AUF's water systems by Aqua affiliates is \$352,903 which is \$946,767 less than the
13 \$1,299,669 shown on Schedule 21 (Page 1 of 6) under AUF Contractual Services – Mgt.
14 Fees. Similarly, the actual Contractual Services – Mgt Fees charged to AUF wastewater
15 systems by Aqua affiliates is \$134,489, which is \$352,216 less than the \$486,705 shown
16 on Schedule 21 (Page 4 of 6) under AUF Contractual Services – Mgt. Fees. Therefore,
17 by ignoring the data provided to OPC through discovery, Ms. Dismukes' comparison
18 schedules overstate affiliate charges for AUF's water systems by \$946,767 for AUF
19 water systems, and overstate affiliate charges for wastewater systems by \$352,216.

20
21 **Q. Where does this overstatement appear in Ms. Dismukes' Administrative & General**
22 **("A&G") Comparative Analysis schedules?**

23 A. The overstated amounts are shown in total and by rate band in Ms. Dismukes' Schedule
24 21, on pages 1 through 6. The erroneous amounts are included in the AUF line under the

1 Contractual Services-Mgt Fees column.

2
3 **Q. If the overstated amounts are not administrative expenses that are charged to AUF**
4 **by Aqua affiliates, then what are they?**

5 A. The overstated amounts represent the In-State Administrative Expenses shown in Exhibit
6 SS-4, which are not affiliate allocated charges, and were not protested by OPC or any
7 other party in this rate case. Ms. Dismukes' overstatement appears to stem from her
8 misinterpretation of the way the Company now records the "In-State Administrative
9 Costs," and is not related in any way to the allocated affiliate charges to AUF by Aqua
10 Affiliates. These direct In-State Administrative expenses are incurred within AUF and
11 recorded to Accounts 634.8 and 734.8, Contractual Services – Mgt Fees. The amounts in
12 these accounts should appropriately be excluded from Ms. Dismukes' Schedule 21, pages
13 1 through 6, because they do not represent amounts charged to AUF by Aqua affiliates.

14
15 **Q. If these direct In-State Administrative expenses are excluded from Schedule 21,**
16 **what would Ms. Dismukes' comparative analysis show?**

17 A. Replacing Ms. Dismukes' overstated AUF Contractual Services-Mgt Fees amounts with
18 the actual amounts shows that AUF's administrative expenses are considerably lower
19 than the comparison group. This correction would indicate that Florida customers do, in
20 fact, benefit from the economies of scale of Aqua America. The accurately stated
21 comparison schedules are provided in Exhibit No. SS-6 to my rebuttal testimony.

22
23 **Q. Does Ms. Dismukes' analysis demonstrate that AUF's customer service expenses are**
24 **unreasonably high?**

1 A. No. In fact, a review of Ms. Dismukes' underlying analysis and schedules reveal that
2 AUF's customer services expenses are considerably lower than the comparison group.
3 Again, this demonstrates that Florida customers do in fact, benefit from the economies of
4 scale of Aqua America's customer service operations.

5
6 Indeed, Ms. Dismukes confirms this beneficial effect to Florida customers in stating on
7 page 78 that, "In all instances the cost per customer services related expenses were less
8 than the comparison group."

9
10 Interestingly, Ms. Dismukes did not attach any customer service analysis schedules in her
11 testimony, presumably because those schedules would have contradicted her other
12 claims. A review of Ms. Dismukes' underlying customer service expense analysis
13 schedules reveals that the peer group's customer service expenses per ERC for water is
14 \$30, compared to Aqua's \$22, which amounts to a \$137,835 beneficial impact to Florida
15 customers. Likewise, the peer group's customer service expenses for wastewater is \$22
16 compared to Aqua's \$14, which amounts to \$55,796 that benefits Florida customers. The
17 unpublished customer service analysis schedules, which Ms. Dismukes also did not
18 submit with her testimony, are included in my rebuttal testimony as Exhibit No. SS-7.

19
20 **Q. Do have any other analytical concerns with her comparative analysis?**

21 A. Yes. Even assuming that it were proper to adjust expenses in a rate case (which it is not),
22 I have found several errors in her comparison. For example, Ms. Dismukes states on
23 page 73 that she "excluded companies that did not report any expenses under Salaries &
24 Wages." That is not entirely accurate. Ms. Dismukes' comparative analysis includes

1 Tradewinds Utilities, Inc., on Exhibit No. KHD-1, Schedule 21, page 4 of 6, though this
2 wastewater company did not report any A&G Salaries & Wages. Furthermore, the
3 Tradewinds' Annual Report shows this Company has a President and Vice President that
4 spend 100 percent of their time as officers; however, these officers have zero
5 compensation. This type of anomaly is similar to the concerns raised during the PAA
6 process as to the validity and accuracy of the comparative analysis. This was also
7 explained in AUF's Second Supplemental Response to Citizen's Preliminary Areas of
8 Concern filed on May 3, 2011, which I have included as Exhibit SS-8 to my rebuttal
9 testimony.

10
11 A more detailed review of the Tradewinds' Wastewater 2009 Annual Report further
12 reveals that Salary & Wages and Miscellaneous expenses are arbitrarily allocated equally
13 to four accounts that are not included in the specific accounts used in Ms. Dismukes'
14 comparative analysis. Tradewinds wastewater is the only company in the comparison
15 group with absolutely no A&G Salary & Wages. The arbitrary allocation of salary
16 expenses to accounts (other than A&G) causes Tradewinds wastewater to be the lowest
17 cost peer Group Company (at \$6 per ERC). The resulting understatement of Tradewinds'
18 A&G expenses provides a valid reason to remove this system from the comparison group.
19 The removal of Tradewinds wastewater from the comparative analysis would cause the
20 overall peer group's cost per ERC to increase by \$3.

21
22 **Q. Do you have concerns with any company that Ms. Dismukes has included in her**
23 **comparative analysis?**

24 **A. Yes. Inclusion of Four Points Utility Corporation Water and Sewer Companies in Ms.**

1 Dismukes' comparative analysis is problematic because the management and viability of
2 that utility is currently under intense review by regulators. In fact, a June 2011
3 Commission management audit concluded that, "As evidenced throughout this report,
4 management audit staff has found sufficient cause to believe that Four Points and Bimini
5 Bay lack effective managerial controls. Just as significant, both utilities frequently
6 disregard Commission rules in their current operations." Docket No. 110254-WS. In
7 light of these developments, I seriously question Ms. Dismukes' inclusion of this utility
8 in her "peer group."

9
10 **Q. Do have any other concerns with Ms. Dismukes' comparative analysis of A&G**
11 **expenses?**

12 A. Yes. I have concerns with Ms. Dismukes' fabrication of a newly developed weighting
13 methodology to make up her own Class C A&G expenses in the absence of real data.
14 This new weighting method is explained in her testimony, starting on page 68, line 20,
15 and ending on page 69, line 4. There is no disputing the fact that Ms. Dismukes' analysis
16 contains amounts from portions of select expense accounts taken from Class B Annual
17 Reports, Schedules W-10(a) and S-10(a). However, the Annual Reports of Class C
18 Companies do not contain these expense account matrix schedules; therefore, there is no
19 specific expense data available to obtain comparable data for the Class C Companies.
20 The absence of specific comparable Class C expense data presents a significant problem
21 that Ms. Dismukes attempts to solve by contriving a weighting process, which is based
22 upon the total Class B Company expenses. This erroneous weighting process is a
23 mathematical exercise that creates an illusion of comparable Class C expenses, when
24 there is no real data available.

1 **Q. Do you have other concerns with the underlying data used in Ms. Dismukes' A&G**
2 **analysis?**

3 A. Yes. Ms. Dismukes' analysis schedules contain expense information from 11 Class B
4 Water Companies and 10 Class B Sewer Companies. As discussed above, the source of
5 the expense information is the 2009 Annual Report expense matrix schedules W-10(a)
6 and S-10(a). A more detailed review of these Annual Report schedules revealed that
7 Contractual Services - Other and Miscellaneous Expenses are arbitrarily allocated in 3 of
8 the 11 Class B Water Companies and in 4 of the 10 Class B Sewer Companies. These 7
9 Class B Companies reported their Contractual Services - Other and Miscellaneous
10 expenses equally to each of the 8 accounts in the expense matrix schedules.

11
12 Account accuracy is an essential element of any reliable analysis; therefore, these
13 arbitrary allocations create distortions in the results. Because the expenses of Class B
14 Companies also form the basis for making up the Class C Company expenses in Ms.
15 Dismukes' comparative analysis of A&G expenses, any distortions will be exacerbated.
16 The inaccuracies in Class B expenses will cause Class C allocated expenses to become
17 flawed as well.

18
19 **Q. Do you agree with Ms. Dismukes' "peer group" rate comparison in Schedule 22 of**
20 **Exhibit No. KHD-1?**

21 A. No. Aside from the blatant legal defects which I have already discussed, her "peer group"
22 rate comparison schedule suffers from the same analytical deficiencies as her other
23 comparison schedules. For example, in reviewing Ms. Dismukes' analysis, she fails to
24 evaluate the last time any of these utilities have processed a rate case before the

1 Commission. This omission is not immaterial. Fifty-two of the 120 utilities listed in her
2 “peer group” have never had a rate case increase processed before this Commission. Of
3 the remaining utilities listed by Ms. Dismukes that have had rate cases, 14 of those have
4 not processed a case since the year 2000.

5
6 Ms. Dismukes has also failed to provide any analysis of the financial operating status of
7 the utilities listed in her “peer group.” I can find no analysis performed that shows that
8 Ms. Dismukes attempted to determine whether these utility companies were operating at
9 a loss or had achieved its authorized rate of return.

10
11 **Q. Are there other flaws in Ms. Dismukes’ Schedule 22?**

12 A. Yes. Ms. Dismukes lists the utility company Service Management Systems, Inc., in
13 Brevard County. However, Ms. Dismukes fails to inform the Commission that, due to
14 financial and environmental problems, this utility went into receivership in 2010. She
15 also she lists Farmton Water Resources (which is also located in Brevard County), but
16 fails to explain that this company only provides bulk raw water to very limited number of
17 customers. Regarding Highland County, Ms. Dismukes fails to inform the Commission
18 that Highlands Utilities Corporation was recently sold to the Town of Lake Placid.
19 Likewise, in Lee County, Ms. Dismukes fails to advise that Hunter’s Ridge Utility
20 Company was sold to a non-jurisdictional non-profit organization and, in Sumter County,
21 North Sumter Utility Company was sold to a county District. These utilities have been
22 sold, possibly due to financial difficulties, are no longer regulated, and are not compatible
23 with AUF.

1 Ms. Dismukes also appears to include Kincaid Hills Water Company in her "peer group."
2 However, the Commission has previously found that this utility had a documented history
3 of repeated reporting and payment deficiencies; thus, it has no legitimate place in any
4 "peer group" comparison.

5
6 Ms. Dismukes' "rate comparison" is also flawed because she uses 2010 rates and does
7 not inform the Commission that three companies in her peer group recently completed
8 rate cases and have new rates.

9
10 Attached to my testimony is Exhibit SS-9, which illustrates my findings with respect to Ms.
11 Dismukes' "peer group" rate comparison.

12
13 **Q. What is your final observation related to Ms. Dismukes' analysis?**

14 A. I have no way of verifying that the group used to compare expenses and calculate affiliate
15 charges is an accurate test group. The operations of the companies on the list are most
16 likely very different from the operations of AUF and its relationship with Aqua America,
17 Inc. In addition, Utilities Inc. of Florida and other subsidiaries of Utilities Inc. (such as
18 Sanlando) have been omitted from Ms. Dismukes' analysis due to these systems being
19 considered Class A utilities. Utilities Inc. and its subsidiaries utilize allocated
20 management services similar to Aqua.

21
22 **Q. In your opinion, has Ms. Dismukes provided any information that would justify the**
23 **Commission rejecting AUF's market analysis and accepting her recommendation to**
24 **reduce test year expenses by approximately \$976,845?**

1 A. No. Ms. Dismukes' analysis points to no specific affiliate charge that is unreasonable.
2 Her "comparative analysis" approach is fundamentally flawed and, as recognized in the
3 PAA Order, would result in confiscatory rates. While the PAA Order has been protested,
4 Florida law has not changed. To that end, I agree with the statement in the PAA Order
5 that "Florida courts have made it clear that it would be improper to rely solely on OPC's
6 comparative analysis of Class C utilities to test the reasonableness and the necessity of
7 AUF's affiliated charges."

8
9 **Q. Do you agree with Ms. Dismukes' assertion on page 75 that "it is not necessary to**
10 **compare the duties, activities, and responsibilities of employees to determine that,**
11 **under the Florida Supreme Court's standard, the affiliate costs charged to AUF are**
12 **otherwise inherently unfair"?**

13 A. I am not a lawyer, and I do not believe Ms. Dismukes is either. But it certainly sounds to
14 me that she is thumbing her nose at what Florida's courts have said. Again, I think the
15 Commission got it right in the PAA Order when it stated: "To disallow affiliate charges
16 solely based on the purported cost structures of other entities, would ignore the actual
17 cost incurred by AUF and violate fundamental principles of cost-of-service regulation."

18
19 **Q. Do you have any other observations regarding Ms. Dismukes' "peer group"**
20 **arguments?**

21 A. Yes. I believe Ms. Dismukes' and OPC's attempts to use "peer group" comparisons to set
22 AUF's rates have unnecessarily driven up rate case expense. I fail to comprehend why
23 OPC propounded excessive discovery on the Company regarding its affiliated costs, then
24 ignored that data altogether and, instead, had its expert perform the same "peer group"

1 comparison that the Commission rejected in the last case. AUF went to great lengths to
2 provide a comprehensive and detailed appendix in the MFRs so that OPC and other
3 parties could follow Service Company charges to the state subsidiaries. *See* Volume 1
4 Appendix 1 of the MFRs. Aqua fully supported its filing, and OPC has not challenged
5 any of these costs other than alleging that they are higher than those found in Ms.
6 Dismukes' comparison.

7
8 **Ms. Dismukes' Secondary Recommendation**

9 **Q. What is the basis for Ms. Dismukes' secondary recommended adjustment regarding**
10 **affiliate transactions?**

11 A. According to Ms. Dismukes, if the Commission accepts AUF's market analysis, she
12 recommends that the Commission "reduce test year expenses by \$79,968 for management
13 fees," which, according to Schedule 14 of Exhibit KHD-1, are the only affiliate charges
14 that exceed her adjusted market rate. As I have previously explained, her secondary
15 recommendation is based on arbitrary "adjustments" that she makes to AUF'S market
16 study. For those same reasons, her secondary recommendation should be rejected.

17
18 **Ms. Dismukes' Tertiary Recommendation**

19 **Q. What is the basis for Ms. Dismukes' tertiary recommended adjustment regarding**
20 **affiliate transactions?**

21 A. Instead of recommending an adjustment based on her review of the reasonableness of
22 specific affiliated charges, Ms. Dismukes again recommends a "blanket" adjustment to
23 reduce the water expense by \$882,388 and wastewater by \$348,674. Ms. Dismukes claims
24 that this reduction in test year expenses of \$1,231,062 is needed to "hold" affiliated charges

1 to the level approved by the Commission in the last rate case. This recommendation is
2 disingenuous and misleads the Commission. As shown on Exhibit SS-4, in the last rate
3 case the Commission approved Management Fees from the corporate level for Services
4 and Sundry in the amount of \$823,966, and allocated ACO expenses in the amount of
5 \$397,648. Ms. Dismukes' recommended adjustment would not preserve the status quo;
6 rather, it would actually cut affiliate expenses approved in the last case by over \$1.2
7 million. The remaining amount of which Ms. Dismukes is recommending disallowance
8 is the In-State Administrative costs, which were not protested in this rate case. These are
9 the direct in-state administrative management expenses incurred by AUF and which are
10 distributed to Accounts No. 634 and 734, Contractual Services – Management.

11
12 **Bad Debt Expense**

13 **Q. What is Ms. Dismukes' recommended adjustment for bad debt expense?**

14 A. \$310,816.

15
16 **Q. Do you agree with how she reaches this recommended adjustment?**

17 A. No. The Commission's long-standing precedent is to establish bad debt expense based
18 on a three-year average. Ms. Dismukes completely ignores this precedent.

19
20 **Q. Can you provide a listing of cases used by the Commission in establishing this**
21 **precedent?**

22 A. Yes, the list below has been previously cited by the Commission when making this
23 finding:

24 *In re: Application for rate increase by Florida Public Utilities Company, Docket*

1 No. 040216-GU, Order No. PSC-04-1110-PAA-GU, at 22 (Nov. 8, 2004);

2
3 *In Re: Application for a Rate Increase for Marianna electric operations by*
4 *Florida Public Utilities Company*, Docket No. 930400-EI, Order No. PSC-94-
5 0170-FOF-EI, at 20 (Feb. 10, 1994);

6
7 *In Re: application for a rate increase by Tampa Electric Company*, Docket No.
8 920324-EI, Order No. PSC-93-0165-FOF-EI, at 69-70 (Feb. 2, 1993);

9
10 *In Re: Petition for a rate increase by Florida Power Corporation*, Docket No.
11 910890-EI, Order No. PSC-92-1197-FOF-EI, at 48 (Oct. 22, 1992);

12
13 *In re: Application for a rate increase by Peoples Gas System, Inc.*, Docket No.
14 911150-GU, Order No. PSC-92-0924-FOF-GU, at 6 (Sept. 3, 1992);

15
16 *In Re: Petition for a rate increase by West Florida Natural Gas Company*, Docket
17 No. 910778-GU, Order No. PSC-92-0580-FOF-GU, at 30-31 (June 29, 1992);

18
19 *In re: Application for increase in water and wastewater rates in Marion, Orange,*
20 *Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida*, Docket No.
21 060253-WS, Order No. PSC-07-0505-SC-WS, at 41-42 (June 13, 2007);

22
23 *In re: Application for increase in water and wastewater rates in Marion, Orange,*
24 *Pasco, Pinellas and Seminole Counties by Utilities, Inc. of Florida*, Docket No.
25 090462-WS, Order Nos. PSC-10-0585-PAA-WS, at 30-31 (Sept. 22, 2010);

26
27 *In re: Application for increase in water and wastewater rates in Seminole County*
28 *by Sanlando Utilities Corporation*, Docket No. 090402-WS, Order No. PSC-10-
29 0423-PAA-WS, at 23-24 (July 1, 2010);

30
31 *In re: Application for increase in wastewater rates in Seminole County by*
32 *Utilities Inc. of Longwood*, Docket No. 090381, Order No. PSC-10-0407-PAA-
33 SU, at 18 (June 21, 2010);

34
35 *In re: Petition for rate increase by Florida Public Utilities Company*, Docket No.
36 070304-EI, Order No. PSC-08-0327-FOF-EI, at 59-60 (May 19, 2008);

37
38 *In re: Application for rate increase by City Gas Company of Florida*, Docket No.
39 030569-GU, Order No. PSC-04-0128-PAA-GU, at 34-35 (Feb. 9, 2004);

40
41 *In re: Application for rate increase by City Gas Company of Florida*, Docket No.
42 030569-GU, Order No. PSC-01-0316-PAA-GU, at 20 (Oct. 27, 2003);

43
44 *In re: Petition for rate increase by Peoples Gas System*, Docket No. 020384-GU,
45 Order No. PSC- 03-0038-FOF-GU, at 8 (Jan. 6, 2003).

46
47 *In re: Application for rate increase in Bay County by Bayside Utility Services,*

1 *Inc.*, Docket No. 030444-WS, Order No. PSC-04-0820-PAA-WS, at 13 (Aug. 23,
2 2004);

3
4 *In re: Application for rate increase by Florida Public Utilities Company*, Docket
5 No. 040216-GU, Order No. PSC-04-1110-PAA-GU, at 22 (Nov. 8, 2004).
6

7 **Q. Has the Commission and OPC just recently addressed the Commission's practice of**
8 **using a three-year average?**

9 A. Yes. At the October 4, 2011, Agenda Conference, the Commission addressed and
10 ultimately approved the use of a three-year average with Lake Utilities Service, Inc., in
11 Docket No. 100426-WS. The OPC stated on the record that it specifically supported
12 Staff on this issue.
13

14 **Q. Why do you believe that bad debt expense should be set using a three-year historical**
15 **average?**

16 A. Bad debt expense will fluctuate on a variety of factors, including rate increases. The
17 Commission has recognized this and, therefore, has utilized averages. I have analyzed
18 the monthly write offs processed, net of recoveries, for the systems included in this rate
19 case for the period of October 2008 through August 2011, representing a 35-month
20 period. Based on my analysis, the average monthly write off is \$31,341 per month or a
21 total of \$376,092 for an average twelve-month period over this period.
22

23 The increase in bad debt expense from the last rate case to present would be naturally
24 expected to increase due to the rate increase AUF received in 2008. These water and
25 wastewater systems had not received a full rate increase in 13 years or longer. In
26 addition, this current rate case also includes six additional systems, water and wastewater,

1 that were not included in the last rate case.

2 Due to the recent unfavorable individual economic conditions that may have worsened
3 overall for customers, the percentage of delinquent accounts has risen. While the bad
4 debt expense for the period October 2008 through August 2011 has somewhat stabilized,
5 it is expected that bad debt will naturally increase as a result of the rate increase approved
6 by the Commission. Therefore, it is expected that, on a prospective basis, bad debt
7 expenses will be even greater than the amount approved in the Commission's PAA Order
8 in this case.

9
10 **Q. How does Ms. Dismukes recommend that the Commission set bad debt expense for**
11 **AUF in this rate case?**

12 A. Instead of utilizing a three-year average of AUF's actual bad debt and experience, Ms.
13 Dismukes relies on a "peer group" comparison of other utilities similar to the one that she
14 recommended and was rejected in the last case. This so-called analysis is found in
15 Schedule 24 of Exhibit KHD-1. While her "peer group" comparison would support her
16 ultimate goal of making a larger bad debt adjustment than that made in the PAA Order,
17 her approach is legally and analytically flawed, as well as contradicted by the facts. Her
18 "peer group" comparison should be rejected, as it was in AUF's last rate case.

19
20 **Q. Can you elaborate on why Ms. Dismukes' comparison should be disregarded?**

21 A. First, Ms. Dismukes is essentially asking the Commission to set AUF's rates based the
22 alleged bad debt expense of other "peer group" utilities and not on AUF's bad debt
23 expense. As I stated earlier in my testimony Ms. Dismukes' "peer group" rate-setting
24 theory violates Florida law and long-standing Commission precedent. Her "peer group"

1 comparison of bad debt expense also has serious analytical problems. Just as in AUF's
2 last rate case, Ms. Dismukes has not provided any analysis on the policies and business
3 practices for these "peer group" water companies. For example, when do the other
4 utilities in her "peer group" issue shut off notices? When do they write off their bad
5 debt? In addition, she fails to consider any unique customer profiles, including the credit
6 worthiness of AUF's customers compared to other systems.

7
8 Furthermore, Ms. Dismukes performs no analysis of whether any of these companies in
9 the "peer group" have recently received a rate increase through a rate case before the
10 Commission. Increases in rates have long been considered a factor that increases bad
11 debt expense. The Commission has consistently recognized this fact by including a bad
12 debt expense multiplier as part of the expansion factor applied to rate increases granted to
13 other regulated industries. *See, e.g., In re: Application for rate increase by City Gas*
14 *Company of Florida*, Docket No. 030569-GU, Order No. PSC-04-0128-PAA-GU (Feb. 9,
15 2004); *In re: Request for rate increase by City Gas Company of Florida*, Docket No.
16 000768-GU, Order No. PSC-01-0316-PAA-GU (Feb. 5, 2001).

17
18 **Q. Has the Commission previously addressed Ms. Dismukes' comparative analysis**
19 **approach to bad debt expense?**

20 **A.** Yes. In AUF's last rate case, Ms. Dismukes recommended that the Commission adjust
21 AUF's bad debt expense using virtually the same comparative analysis that she advocates
22 in this case. The Commission flatly rejected Ms. Dismukes' comparative analysis in
23 Order No. PSC-09-0385-FOF-WS, stating:

1 We disagree with the use of the comparison group that witness Dismukes
2 developed in this instant case. First, in the 1991 rate case by Florida Cities
3 Water Company, the Class A utilities in the comparison group were
4 similar. With respect to the current case, the utilities in witness Dismukes'
5 comparison group are located in nine counties: Broward, Lake, Lee,
6 Marion, Martin, Orange, Pasco, Pinellas, and Seminole Counties. We
7 believe that there are varying socioeconomic factors, such as the cost of
8 living, that might affect the bad debt expense of a given utility. For
9 instance, the cost of living in Washington County would be significantly
10 lower than Broward County, a county associated with Ms. Dismukes'
11 comparison group, but not one of AUF's jurisdictional counties. When
12 selecting the utilities in her comparison group, witness Dismukes admitted
13 that she did not consider any socioeconomic factors for the comparison
14 group customer bases, nor the customer bases of AUF's jurisdictional
15 system customer bases.

16 Also, it is unclear which "comparable" utilities were used by Ms. Dismukes in her
17 Schedule 24; therefore, no further analysis could be made.

18
19 **Q. On page 86, Ms. Dismukes states that AUF's bad debt expense is unusually high**
20 **during the test year. Do you agree?**

21 A. AUF's bad debt expense is not unusually high. As I previously stated, and as further
22 demonstrated in AUF's answer to OPC Interrogatory No. 281, the bad debt amount in the
23 test year is analogous to the average bad debt experienced over the past thirty-five month
24 period. Again, the amount of bad debt expense in the test year is reflective of the recent
25 rate increase implemented by AUF.

26
27 **Q. Do you agree with Ms. Dismukes' assertion that AUF is not entitled to use a three-**
28 **year average to establish bad debt expense because the Company has experienced**
29 **"billing, customer service and meter reading problems in the past"?**

30 A. No. There is absolutely no showing that the level of AUF's bad debt expense is to be
31 attributed to billing, customer service, or meter reading problems. As AUF has

1 documented in response to Staff's Interrogatory No. 8, the Company has adopted sound
2 and accepted policies regarding delinquency processes, final billing and collection
3 agency assignments that have been consistently applied by the Company. With respect to
4 allegations of meter reading issues, Ms. Dismukes is equally wrong. The Commission
5 has audited AUF's meters and meter reading practices and found both to be acceptable.

6
7 **Q. Do you have any other observations regarding Ms. Dismukes' arguments for an**
8 **adjustment to bad debt expense?**

9 A. Yes. I believe that Ms. Dismukes' and OPC's continued insistence on re-litigating this
10 settled issue on bad debt expense has unnecessarily driven up rate case expense.

11
12 **Revenue / Billing Determinants**

13 **Q. OPC Witness Dismukes proposes an adjustment to add back the lost consumption**
14 **due to irrigation wells, do you agree?**

15 A. No. Ms. Dismukes' proposed adjustment, if adopted, would be confiscatory and contrary
16 to long-standing policy. A utility company should not be penalized when the
17 consumption by customers is reduced for factors beyond the utility's control. Ms.
18 Dismukes' proposal would essentially have the Commission impute revenues for factors
19 beyond the utility's control which, in turn, would strand investment.

20
21 As part of AUF's last rate case, the Commission (at the direction of the water
22 management districts) imposed a three-tiered inclined block conservation rate structure
23 which was expressly designed to reduce customer consumption. It would be unlawful for
24 the Commission to penalize AUF for complying with its Order.

1 Second, the drop in consumption is due in part to customers installing irrigation wells,
2 which was a factor beyond the Company's control.

3
4 **Q. Please explain.**

5 A. Drops in consumption due to the installation of irrigation wells is not an anomaly unique
6 to AUF. Indeed, the Commission has been faced with this dilemma in several rate cases.
7 For example, in Commission Order No. PSC-02-1114-WU, issued August 14, 2002, the
8 Commission examined the loss of consumption due to both private irrigation wells and a
9 drop due to inclining rate structure. In that Order, the Commission found:

10 Since the utility's last SARC [staff assisted rate case], a number of
11 customers have sunk private wells to provide for their outdoor water
12 needs.... The proliferation of wells subsequent to the most recent SARC
13 has greatly reduced the number of gallons sold by the utility. Ultimately,
14 this resulted in the utility not achieving its approved rate of return for its
15 water system, which led to the utility filing the instant case.

16
17 Breeze Hill is located in Polk County, within the South Florida Water
18 Management District (District). As a result of our Memorandums of
19 Understanding (MOU) with the State's five Water Management Districts
20 and the Governor's stated water conservation policy that inclining-block
21 rate structures be implemented whenever possible, we originally
22 contemplated an inclining-block rate structure (IBRS). In fact, we
23 designed an IBRS and our staff discussed the rate structure in their
24 preliminary staff report that was presented and discussed during the
25 customer meeting held on April 25, 2002. The IBRS was met with
26 considerable opposition, with many customers threatening to install wells
27 for their outdoor water needs as a way to avoid the higher gallonage
28 charge in the second usage block.

29
30 Since the customer meeting, we have been notified that 12 additional
31 customers have sunk private wells, allowing a total of 16 customers access
32 to those wells to provide water for their outdoor needs. The ease of
33 installation of wells, coupled with their relatively low cost, presents us
34 with a unique situation from a rate setting perspective. We must account
35 for the anticipated loss of gallonage sales attributable to those 16
36 customers who now have access to newly-sunk wells before a rate
37 structure may be designed and the appropriate rates set
38

1 We have no customer-specific information regarding the 16 customers
2 who now take advantage of private wells, nor do we know what each of
3 these customers' usage was during the test year. Absent this information,
4 it is reasonable to assume that the 16 customers who now have access to
5 newly-sunk wells have the greatest amount to gain in terms of avoided
6 gallonage charges; that is, those customers have the highest individual
7 levels of gallons sold during the test year. Therefore, we believe a
8 reasonable basis for calculating the anticipated gallons lost would be that
9 those 16 customers accounted for the 134 highest levels of billed gallons
10 during the test year (134 highest bills)
11

12 Due to the loss of gallons attributable to new wells, the highly seasonal
13 customer base and repression of consumption associated with the price
14 increase, we are concerned that without some shift in cost recovery from
15 the gallonage charge to the fixed charge (negative or reverse conservation
16 adjustment), the utility's ability to pay its bills during the months of May
17 through December may be compromised.

18 In a more recent rate case, in Order No. PSC-11-0010-SC-WU, issued January 3, 2011,
19 the Commission also expressly recognized a decrease in consumption due to the
20 installation of irrigation wells in setting rates. Unlike in the present case, OPC did not
21 object to the utility taking into account drops in consumption due to the sinking of
22 irrigation wells. In that Order, the Commission found:

23 In 1991, we entered into a MOU with the five WMDs. The purpose of the
24 MOU was to commemorate that the agencies recognized that it is in the
25 public interest to engage in a joint goal to ensure the efficient and
26 conservative utilization of water resources in Florida, and that a joint
27 cooperative effort is necessary to implement an effective, state-wide water
28 conservation policy. In keeping with this MOU, we have, whenever
29 practicable, implemented water conserving rate structures which limit the
30 BFC allocation to no more than 40 percent and to adopt inclining block
31 rate structures that provide an economic incentive to consumers to reduce
32 excessive consumption. Over the last several years, it has been our
33 practice to implement these rate design parameters whenever applicable.¹
34 In the instant case, staff witness Chelette testified that the Northwest
35 Florida Water Management District (NFWMD or District) believes that

¹ See *In re: Application for rate increase in Martin County by Hobe Sound Water Company*, Docket No. 940475-WU, Order No. PSC-94-1452-FOF-WU (Nov. 28, 1994); *In re: Application for increase in water rates in Highlands County by Placid Lakes Utilities, Inc.*, Docket No. 000295-WU, Order No. PSC-01-0327-PAA-WU (Feb. 6, 2001); *In re: Application for staff-assisted rate case in Putnam County by Buffalo Bluff Utilities, Inc.*, Docket No. 000327-WS, Order No. PSC-00-2500-PAA-WS (Dec. 26, 2000); *In re: Application for increase in water rates for Seven Springs system in Pasco County by Aloha Utilities, Inc.*, Docket No. 010503-WU, Order No. PSC-02-0593-FOF-WS (Apr. 30, 2002).

1 an inclining block rate structure is appropriate for WMSI. Such a water
2 conserving rate structure, along with the District's policy on shallow
3 wells, is intended to relieve withdrawal rates on the Floridian aquifer and
4 prevent salt water intrusion into the aquifer in coastal counties.

5 Since the Utility's rates were last set in 2006, the number of gallons sold
6 by the Utility has declined by 32 percent. According to WMSI witness
7 Brown, three factors have contributed to this decline: a general
8 deterioration in the level of economic activity over the last few years;
9 business closures caused by the lack of adequate sewage treatment; and
10 the proliferation of shallow wells by property owners on St. George
11 Island. Furthermore, WMSI witness Brown testified that the current BFC
12 allocation of 50 percent makes it difficult for the Utility to cover fixed cost
13 during the off-season. Staff witness Chelette testified that a recent rule
14 change by the NFWFMD encourages the use of shallow wells for
15 irrigation purposes on St. George Island to relieve withdrawals from the
16 Floridian aquifer

17
18 Our staff reviewed the aggregate billing determinants contained in MFR
19 Schedule E-2 and the detailed billing determinants contained in MFR
20 Schedules E-14. In this review, our staff verified that the aggregate billing
21 determinants in MFR Schedule E-2 represent the sum of the detailed
22 billing determinants contained in MFR Schedule E-14. Furthermore, our
23 staff verified that the aggregate billing determinants contained in MFR
24 Schedule E-2, page 1 of 2, column 5, produce test year revenues that are
25 not materially different than the revenues recorded by the Utility for the
26 2009 test year.

27
28 At the hearing, WMSI witness Seidman testified that the billing
29 determinants contained in MFR Schedule E-2, page 1 of 2, column 5, are
30 the actual number of bills rendered and gallons sold during the 2009 test
31 year. In its brief, OPC took no position on the test year billing
32 determinants. Therefore, we find that the billing determinants contained
33 in MFR Schedule E-2, page 1 of 2, column 5, are appropriate for rate-
34 setting purposes. (emphasis added.)

35 **Q. Have you prepared an exhibit that addresses the drop in consumption for AUF?**

36 **A.** Yes. Exhibit SS-10 demonstrates the actual drop in consumption experienced by AUF
37 for the past four years. Based on the trailing 12-month periods from 2008 through 2011,
38 the Residential consumption has dropped by 20.8 percent over the past four years. The
39 overall consumption has decreased by 24.2 percent. Exhibit SS-10 shows that this drop
40 in consumption was not an anomaly which was exclusive experienced during the test year

1 in this case. Indeed, the consumption continued to drop from 2009 through 2010 for the
2 same 12-month period. My exhibit also shows that this consumption has now stabilized
3 for the 2011, subsequent to the historic test year in this case. Exhibit SS-10 refutes Ms.
4 Dismukes' recommendation that the consumption should artificially be increased for the
5 loss in consumption. The consumption for the subsequent period is analogous to the
6 historic test period and is representative of the consumption on a prospective basis, absent
7 any repression adjustment for the increase in rates as a result of this rate case. I would
8 also like to point out that the average residential consumption for the new Water Rate
9 Band 1 has declined from an average of 8,446 in 2008 (prior to the last rate increase) to
10 an average of 6,764 for 2011. For the new Water Rate Band 2, the average residential
11 consumption has declined from 4,430 in 2008 to an average of 3,654 for 2011. In my
12 opinion, if the Commission were to accept Ms. Dismukes' recommended adjustment, this
13 would represent a confiscatory unconstitutional taking because it would deny an adequate
14 rate of return.

15
16 **Q. Has Commission Staff addressed Ms. Dismukes' arguments regarding the billing**
17 **determinants in this rate case?**

18 A. Yes. In this case, Commission Staff witness Paul Stallcup specifically addressed Ms.
19 Dismukes' recommendation to increase AUF's test year revenues by \$372,925 in order to
20 remove some of the revenue impact of reduced sales since the last rate case. Mr. Stallcup
21 stated:

22 Just because AUF underestimated the extent of customers' response to
23 increased prices from the utility's last rate case does not mean that the
24 reduced sales observed during the test year are transitory and not reflective
25 of the period when AUF's new rates will go into effect. In fact, of the
26 56,722,489 gallon reduction cited in Ms. Dismukes' testimony,

1 approximately 80 percent of those gallons are attributable to the Scottish
2 Highlands area of the Silver Lakes Estates system. This is significant
3 because as AUF states in its Budget Variance Reports, the customers of
4 this area have installed shallow irrigation wells to replace AUF as their
5 source for irrigable water. I believe that once customers have invested in
6 installing shallow wells, they will not return to AUF for their irrigation
7 demands. Thus, these lost gallons and their associated revenues are a
8 permanent reduction in AUF's sales and should not be artificially adjusted
9 back into the test year.

10 Mr. Stallcup's analysis is right on point. I also agree with Mr. Stallcup's testimony that if
11 the number of gallons sold were to be increased as recommended by Ms. Dismukes,
12 AUF's rates would fall short of generating the utility's revenue requirement and would
13 not be "compensatory" as required by Florida law.

14
15 **Affordability**

16 **Q. On page 19 of his testimony, Mr. Poucher questions what he deems to be the**
17 **"affordability" of the AUF's rates. Do you agree with his argument?**

18 **A.** No. At the outset I want to be clear that AUF is sensitive to the impact its rates have on
19 its customers. AUF intends to continue its efforts to keep rates as low as possible to stave
20 off the need to seek additional rate relief any time soon following this rate case.

21
22 However, Mr. Poucher's testimony regarding "affordability" appears to be a back-door
23 attempt to reduce AUF's revenue requirement based upon "affordability" standards found
24 nowhere in Florida law. I am advised by counsel that the OPC cannot use affordability as
25 a basis to adjust the Company's revenue requirement. Furthermore, I believe that sound
26 ratemaking practices do not contemplate setting rates based on individual financial
27 circumstances.

1 This rate case is driven in large part by AUF's efforts to improve water quality and its
2 investments in water and wastewater plants for environmental compliance. No party has
3 questioned the prudence of any of AUF's capital investments. To now deny AUF the
4 recovery of the costs of those capital improvements based on a novel, undefined, and
5 unsupported criteria of "affordability" would constitute an unconstitutional taking and a
6 gross betrayal of the regulatory bargain. There simply is nothing in Florida law which
7 would support Mr. Poucher's allegation that "affordability" is a factor in determining a
8 utility's revenue requirement.

9
10 **Q. Do you agree with Mr. Poucher's claim that he is an expert regarding affordability?**

11 A. No, I do not. Mr. Poucher is not a statistician or an economist. I have no idea what his
12 definition of "affordability" is. I also do not agree that Mr. Poucher is qualified to
13 comment on the financial status of each AUF customer, as he presents no evidence on
14 income, poverty levels, etc. In addition, I do not believe that he has provided testimony
15 on what individual customers can and cannot afford. I agree that he may have experience
16 with the Universal Service Fund in the telecommunications arena, which is a nationally
17 and state legislated fund that subsidizes telephone rates. However, there is no parallel
18 federal or state subsidy mechanism for water and wastewater utilities.

19
20 **Rate Case Expense**

21 **Q. Ms. Dismukes and Ms. Vandiver both claim that AUF's rate case expense is**
22 **excessive. Do you agree with those claims?**

23 A. No, I do not. At the outset I note that while they claim that rate case expense is
24 excessive, they point to no specifics.

1 Our Company filed this rate case under the Commission's PAA procedures in an effort to
2 minimize rate case expense. When the Commission voted to approve the PAA Order at
3 the May 24, 2011 Agenda Conference, several Commissioners reminded the parties that a
4 protest could cause rate case expense to escalate to the detriment of the rate payers.
5 While I understand that OPC has a duty to represent the ratepayers, as warned, its
6 decision to protest the rate case has caused rate case expense to substantially increase. I
7 find OPC's decision to protest this case perplexing and, from a cost perspective to the
8 ratepayer, very disturbing. For example, I am baffled by OPC's desire to litigate the issue
9 of pro forma adjustments for projects that address secondary water issues that OPC
10 alleged were a basis for a reduction in ROE in the last case. I am likewise confused as to
11 why OPC witnesses are making the same arguments regarding comparative "peer group"
12 rate setting that they have raised and have been rejected by the Commission countless
13 times. Equally unsettling are OPC's efforts to re-litigate used and useful arguments that
14 contradict the Commission's rules and that have never been accepted by the Commission.
15 This has necessitated the Company's hiring an outside used and useful consultant, Frank
16 Seidman, to rebut OPC's used and useful arguments, which again has increased rate case
17 expense.

18
19 For all of these and other reasons, I have a difficult time understanding how OPC can
20 now argue that AUF's rate case expense is excessive. This is an intensely contested rate
21 case, in no small part because of OPC's approach taken in this rate case. Records
22 produced by OPC confirm that OPC has closely coordinated with intervenors YES and
23 Pasco County, as well as with non-party special interest groups such as FlowFlorida and
24 Food & Water Watch, to escalate this \$2.6 million dollar rate case into full-blown, multi-

1 party litigation. To date, AUF has responded, or is in the process of responding, to over
2 991 interrogatories and 347 requests for production of documents, the vast majority of
3 which was propounded by OPC. Two individual customers, one vocal member of
4 FlowFlorida, with assistance from OPC, have formally intervened in the case and were
5 granted party status. Both suspiciously withdrew from the case when presented with
6 discovery that called for information concerning their motivation for participating in the
7 proceeding.

8
9 **Q. Are there other factors that have caused rate case to increase?**

10 A. While each rate case has its own issues, this case has a very different dynamic which has
11 also caused AUF to incur additional rate case expense. This dynamic relates to the
12 intervention of YES Communities, a large, multi-state, for-profit owner of mobile home
13 parks, and Pasco County. Both of these entities are in the water and wastewater business,
14 and both have made it clear that they intend to utilize this rate case as leverage to force
15 AUF to sell its system to them.

16
17 **Q. Why do you state that Pasco County intends to use the regulatory process as**
18 **leverage to force a sale of the utility?**

19 A. Pasco County's motivation is apparent from Pasco County witness Mariano's statements
20 at the May 24, 2011 Agenda Conference prior to the Commission's vote on the PAA
21 Order. Mr. Mariano showed his cards when he advised the Commission that if it were to
22 reduce AUF's ROE in this case (as advocated by OPC and Pasco County), it would force
23 AUF to "come to the table" and sell its facilities. Mr. Mariano urged the Commission
24 that if it:

1 took that [ROE] number down, you would dramatically affect their rates,
2 and I guarantee you they would come to the table quicker with not only
3 myself, but everyone else as well. But when you keep the rates up at 10,
4 12, 11 percent, it is tough to get them to the table.
5

6 **Q. Could you please explain your assertion that YES has attempted to use the**
7 **regulatory process in its efforts to force the utility to sell its system in Alachua**
8 **County?**

9 A. In addition to aggressively participating in this rate case, YES has mounted a full-scale
10 attack against AUF by filing a lawsuit against the Company in circuit court in Alachua
11 County, Florida. This has required AUF to hire litigation counsel. YES's litigation
12 counsel has advised AUF's litigation counsel that YES's "end-game" in protesting the
13 rate case and suing our Company is to force AUF to sell its Arredondo Farms systems to
14 YES. YES's efforts to create a regulatory firestorm to force AUF to sell its systems is
15 also illustrated by YES employee testimony at the Gainesville service hearing. That
16 testimony confirmed that, prior to the hearing, YES had invited Arredondo Farms
17 customers to a luncheon where YES encouraged them to complain against the utility and
18 then transported many of the customers to the hearing.
19

20 **Q. Do you agree with Ms. Dismukes' wholesale disallowance of rate case expense?**

21 A. No. As I have explained above, the vast majority of the rate case expense in this case has
22 been directly driven by OPC's decision to protest the PAA Order and its litigation
23 strategies.
24

25 **Q. Have you prepared a revised schedule of requested rate case expense?**

1 A. Yes. I have prepared a revised schedule, which is attached as composite Exhibit SS-11.
2 AUF is revising its requested rate case expense to \$1,422,607. This includes all actual
3 costs to date of \$1,217,135, as well as projected costs through the conclusion of this rate
4 case of \$205,472. I have also attached all support documentation in composite Exhibit
5 SS-11.

6
7 **Q. Ms. Dismukes is also recommending that the costs of bringing AUF employees to the**
8 **Commission service hearings should be disallowed. Do you agree?**

9 A. No. As mentioned, it was the OPC, not AUF, which protested the PAA Order requiring
10 the additional cost of the service hearings. Furthermore, Ms. Dismukes spends thirty-
11 eight pages of her testimony addressing quality of service hearings. AUF does not control
12 the number of service hearings that are required per the Florida regulations. I am
13 perplexed that she now objects to AUF's staff attending the hearings. I believe that is
14 important for employees to attend service hearings. It would be irresponsible not to have
15 employees present who could assist customers.

16
17 **Q. Ms. Dismukes recommends that rate case expense should be shared 50/50 between**
18 **the shareholders and the ratepayers similar to the last rate case, do you agree?**

19 A. No, I do not. Ms. Dismukes raised this precise issue in AUF's last rate case and it was
20 rejected by the Commission. In fact, for over 25 years the Commission has repeatedly
21 rejected OPC's requests to have rate case expense shared by the utility and the customers.
22 In so ruling, the Commission has consistently recognized a water or wastewater utility's
23 rate case expense as part of the utility's operating expenses and, thus, must be treated as a
24 part of the utility's cost of providing service. Ms. Vandiver provides no credible basis for

1 the Commission to disregard that long-standing precedent. Her efforts to have the
2 Commission copy the policy of New Jersey is not credible. The Commission rejected this
3 same argument in AUF's last rate case. New Jersey is not Florida, and Florida's
4 regulatory laws and policies do not replicate New Jersey's. Furthermore, to treat AUF
5 differently from other Florida water and wastewater utilities, as Ms. Vandiver suggests,
6 would be discriminatory and place AUF at an unfair advantage in the utility industry.

7
8 **Q. Ms. Dismukes is also recommending a disallowance of the costs due to what she**
9 **considers a "pancaking" of rate cases. Do you agree with her disallowance?**

10 A. No. Again, Ms. Dismukes is advancing a theory that she has presented in the past and
11 which has been rejected by the Commission. Ms. Dismukes would have the Commission
12 believe that in applying for rate relief AUF somehow acted improperly. Her claim is
13 completely without merit. Since AUF's last rate case was filed in 2008, AUF has
14 invested over \$11 million in additional capital to improve the quality of water and
15 wastewater services and comply with environmental regulations. Under Florida law, AUF
16 has no mechanism other than a rate case to recover those significant capital investments.

17
18 **Q. With respect to Ms. Dismukes' argument on "pancaking" of rate cases, has the**
19 **Commission recently addressed this same issue?**

20 A. Yes. At the October 4, 2011 Agenda Conference in Docket No. 100426-WS, the
21 Commission addressed and ultimately approved this same situation where Lake Utilities
22 Service, Inc., filed a rate case prior to the previous rate case expense being fully
23 amortized. The Staff's recommendation, which the Commission approved, allowed the
24 recovery of rate case expense prior to full amortization of previous rate case expense and

1 made none of the adjustments which Ms. Dismukes proposes in this case. OPC was an
2 active participant in that proceeding, and addressed the Commission on three issues,
3 none of which relate to this situation.
4

5 **Q. Do you agree with Ms. Dismukes' statement regarding AUF and rate expense**
6 **related to the cost of producing unnecessary copy of hard copies of documents that**
7 **are allowable electronically?**

8 A. No, I do not. My understanding from counsel is that our Company has strictly adhered to
9 the discovery protocols required by the Florida Rules of Civil Procedure and the
10 Commission's Order on Prehearing Procedure in this case. Her allegations that counsel or
11 the Company frustrated the discovery process are baseless. I would also note that Ms.
12 Dismukes' claims about what is and what is not permitted with respect to how documents
13 are produced in the discovery process were rejected by the Commission in Order No.
14 PSC-09-0239-PCO-EI (recognizing it is permissible and customary to make responsive
15 documents available at a utility's premises for inspection and copying, and denying
16 intervenor's request that the utility "provide the requesting parties with hard copies or
17 electronic copies of documents responsive to discovery requests"). While it is certainly
18 customary to make responsive documents available at the responding party's premises for
19 inspection and copying, contrary to Ms. Dismukes' allegations, AUF has provided OPC
20 with electronic versions of non-confidential responsive documents. Moreover, AUF has
21 provided voluminous documents to OPC without charging OPC, even though under
22 Florida law the cost of producing documents is typically to be borne by the requesting
23 party. In light of the accommodations AUF has made to OPC in this case, I frankly have
24 a difficult time understanding what Ms. Dismukes is complaining about.

1 **Q. Did AUF proactively try to control the cost of rate case expense related to**
2 **discovery?**

3 A. Yes. I find the OPC's assertions on this point to be disingenuous. OPC actually
4 requested permission to expand the discovery limits set in the case, just as in the last rate
5 case. In response to that motion, AUF proactively challenged OPC attempt to expand the
6 discovery parameters in effort to control rate case expense. Ultimately, the Commission
7 granted OPC's request to expand the discovery limits. As the Commission predicted in
8 the last case, expanding discovery limits has had the ultimate effect of driving-up rate
9 case expense.

10
11 **Q. How many discovery questions were propounded upon the Company?**

12 A. By AUF's conservative count, AUF has responded or is in the process of responding to
13 over 991 interrogatories and 347 requests for production of documents. Of that
14 discovery, OPC propounded 796 interrogatories and 299 requests for production of
15 documents. Responding to this massive discovery has required and continues to require
16 tremendous amount of time and effort by in-house employees as well as outside counsel
17 and consultants. As I mentioned, OPC's massive discovery caused AUF to incur a
18 significant amount of rate case expense.

19
20 **Q. Ms. Dismukes also refers to specific adjustments to rate case expense recommended**
21 **by OPC witness Ms. Vandiver. Would you also like to address Ms. Vandiver's**
22 **recommended adjustments?**

23 A. Yes.
24

1 **Q. Ms. Vandiver recommends specific adjustments related to what she considers out of**
2 **state record keeping. Do you agree?**

3 A. No. First, I would like to dispel the concept of “out of state” record keeping. That
4 concept may have been appropriate years ago due to the limitation of technology.
5 However, in today’s world of computers and virtual storage, this concept no longer
6 applies. Aqua’s records are kept in this virtual world of computers and storage.
7 Therefore, Aqua’s records are not actually kept in an out of state environment. These
8 records are accessible by any Aqua employees located in any of the states we operate in.
9 The travel expenses that Ms. Dismukes is referring to are directly related to the
10 compilation of the actual Minimum Filing Requirements (MFRs) which are required by
11 Commission rule; as well as, working on responses to the OPC’s discovery. These
12 expenses were also in the last rate case, and were thoroughly reviewed by the
13 Commission at that time. The Commission allowed the recovery of these travel expenses
14 in the last rate case, in order to compile and finalize the MFRs, as well as to respond to
15 OPC’s expanded discovery. There were also travel expenses related to Aqua witnesses
16 and employees attending the Commission agenda in May 2011. I believe these are
17 necessary and required rate case expenses for the processing and defending AUF’s rate
18 case before the Commission. If the Commission accepts Ms. Vandiver’s recommended
19 adjustment, this could have the perverse effect of considering these expenses as operating
20 expenses which would be allowed to be recovered on a dollar for dollar basis. These
21 expenses are directly related to the processing of a rate increase requests, which the
22 Florida Legislature has mandated a four year amortization period and a subsequent
23 reduction to rates. Ms. Vandiver’s recommendation would circumvent this mandate and
24 would allow recovery on an ongoing basis. The same would be true for the disallowance

1 of any FedEx postage costs. These costs, again, relate to the shipping of the required
2 MFRs and responses to OPC discovery to the parties. There is no difference if the MFRs
3 and responses were shipped from an in state corporate office or an out of state corporate
4 office.

5
6 **Q. Do you agree with Ms. Vandiver's adjustment related to AUF's response to**
7 **deficiencies?**

8 A. Yes. I agree with Ms. Vandiver's reduction in the amount of \$3,313 related to MFR
9 deficiencies.

10
11 **Q. Ms. Vandiver recommends disallowance of Aqua's corporate employees for the time**
12 **spent on the rate case. Do you agree?**

13 A. No, I do not. Ms. Vandiver is misinformed. There is absolutely no "double dipping" of
14 salary as she suggests. These Aqua corporate employees work in the rates department.
15 As such, the employees charge out their time spent working on various rate cases for the
16 states in which Aqua operate in. Therefore, if an employee works on a rate case for
17 another Aqua state, the time is charged in that state. These employees charge very
18 minimal salaries to the states, the vast majority of time are directly related to rate cases,
19 which is charged to a deferred rate case account. Ms. Vandiver's allegation of "double
20 dipping" is inaccurate and false. There is no such double recovery of their salary
21 expenses. For the in-house Aqua employees identified by Ms. Vandiver, only 1.25
22 percent of their collective time was charged to Florida on non rate case related items.

1 It should also be noted that, if the Commission accepts Ms. Vandiver's recommendation,
2 this could have the perverse effect of considering these expenses as operating expenses
3 which would be allowed to be recovered on a dollar for dollar basis. These expenses are
4 directly related to the processing of a rate increase requests, which the Florida Legislature
5 has mandated a four year amortization period and a subsequent reduction to rates. Ms.
6 Vandiver's recommendation would circumvent this mandate and would allow recovery
7 on an ongoing basis, thus increasing the operating expenses. I would point out that this
8 was previously approved not only in AUF's last rate case, but also in all of the Utilities,
9 Inc. rate cases. Again, Ms. Vandiver's proposal would be an radical change to long-
10 standing Commission practice. This change in practice could be viewed as an
11 impermissible shift in Commission policy not supported by a change in either existing
12 rules or statutes. Rate case assistance by ASI employees was recognized and allowed by
13 the Commission in AUF's last case. This is yet another area where OPC attempts to re-
14 litigate an issue that was previously decided in a prior rate case.

15
16 **Q. Has the Commission recently addressed the issue of in-house employees included in**
17 **rate case expense?**

18 A. Yes, at the October 4, 2011 Agenda Conference, the Commission addressed and
19 ultimately approved this same issue with Lake Utilities Service, Inc., in Docket No.
20 100426-WS. The Staff's recommendation addressed the in-house employees of the WSC
21 affiliate company. Again, as I previously indicated, OPC was an active participant in that
22 proceeding and addressed the Commission on three issues, of which none were related to
23 in-house employees. Thus, in that docket, OPC did not take issue with Staff's
24 recommendation, or the Commission's approval of the recovery of in-house employees in

1 rate case expense. This has been the Commission's past practice in all of the rate cases in
2 which Utilities, Inc. subsidiaries were processed over numerous years.

3
4 **Q. Ms. Vandiver also addresses recovery of expenses related to quality of service,**
5 **specifically related to Docket No. 080121-WS. Do you agree that these expenses**
6 **should not be recovered?**

7 A. No, I do not. The quality monitoring was requested and negotiated by the OPC, and later
8 ordered by the Commission in Docket No. 080121-WS, which was AUF's last rate case
9 proceeding. I believe it is appropriate for these costs to be included as part of rate case
10 expense. Absent a rate case, there is no other mechanism allowed by Florida law for
11 AUF to recover these costs which were directly incurred by AUF as part of the
12 monitoring program ordered by the Commission. The Commission has previously found
13 that the quality of service has improved since the last rate case, and this monitoring
14 program will be a integral part of the analysis of quality of service in the instant rate
15 case. Pursuant to Section 367.081(2)(a), Florida Statutes, the Commission shall consider
16 the quality of the service in every rate case. Again, these costs are directly related to
17 providing the Commission and parties with the information related to quality of service.
18 The Commission combined the previous Docket No. 080121-WS with the current Docket
19 No. 100330-WS, when making a determination of the quality of service. In the absence
20 of including these costs in the rate case expense to be amortized over a four year period,
21 the alternative would be to include these costs in the operating expenses and allowing for
22 full recovery. The same is true for the environmental related expenses. Again, these are
23 directly related to the quality of service issue which will be decided in this rate case. Ms.
24 Vandiver incorrectly alleges that the cost of the Commission ordered monitoring program

1 should be considered a “fine or penalty.” This is incorrect—this monitoring program was
2 not implemented as either a fine or penalty. Just as it is doing in this rate case, OPC has
3 consistently recommended an ongoing monitoring program for AUF. OPC would have
4 the Commission believe that any costs associated with a required monitoring program is
5 not recoverable. This simply is not correct.

6
7 Specifically, in Order No. PSC-10-0128-PAA-WS, issued April 6, 2010, the Commission
8 stated that, “we find that, while preliminary monitoring results show substantial
9 improvements in AUF’s performance, additional monitoring is required to ultimately
10 render a decision as to the adequacy of AUF’s quality of service.”

11
12 The Commission acknowledged that, “the Utility states that the six-month monitoring
13 plan that we implemented in the Final Order has cost approximately \$100,000, and many
14 hours of both Utility staff and Commission staff time.” In recognition of this, the parties
15 met and developed an agreed upon plan. As the Order states, “Our staff met with
16 representatives from AUF, OPC, and the AG’s Office in noticed meetings on March 25
17 and April 5, 2010, to discuss the specifics of a cost-effective monitoring plan consistent
18 with our direction. At the April 5, 2010, meeting, AUF and OPC agreed to a joint
19 proposed Phase II Monitoring Plan.” The Commission ultimately stated, “the Phase II
20 Monitoring plan submitted by AUF and OPC outlines an efficient, cost-effective means
21 of monitoring AUF’s quality of service.” It is disingenuous for OPC to now recommend
22 disallowance of these costs, when they agreed to the proposed plan.

1 **Q. Do you agree with Ms. Vandiver's recommendation to reduce the legal expenses to a**
2 **level comparable to a study?**

3 A. No, I do not. The Public Utility Law area of practice with a focus on rate case litigation
4 is a unique specialty area that requires a certain set of skills and knowledge. The study
5 upon which Ms. Vandiver relies is survey of all attorneys, not just Public Utility Law rate
6 case specialists. The averages derived from that study do not come close to reflecting the
7 unique specialty practices that are involved in utility regulatory litigation. The law firm
8 used by AUF in this rate case is the exact same as in the previous rate case. Neither OPC
9 nor any other party in the last rate case raised an issue with the hourly rate, and the
10 Commission did not make any adjustments to reduce the hourly rate of AUF's attorney.
11 Moreover, the Commission has recently approved an hourly rate of \$400 for a lawyers'
12 work in a water utility rate case, which rate is higher than AUF's hourly rate in this case.
13 *See In re: Application for increase in water rates in Franklin County by Water*
14 *Management Services, Inc.*, Docket No. 100104-WU, Order No. PSC-11-0010-SC-WU,
15 at 32 (Jan. 3, 2011).

16
17 **Q. Does this conclude your testimony?**

18 A. Yes.

19
20
21
22 #10647001_v9

AQUA FLORIDA

AFFILIATE FEES CHARGED TO AQUA FLORIDA AND AUF and IN STATE ADMINISTRATIVE COSTS

TOTAL CHARGES FROM AFFILIATES TO TOTAL STATE OF FLORIDA (Protested)

	<u>2007</u>	<u>TY</u>
Management Fees		
Corporate Service and Sur	823,966	777,282
Direct AP chages	76,410	99,641
Total Corp Mgt Fees	900,376	876,923
Regional Mgt Fee	-	28,117
Total Corp and Regional M	900,376	905,040
ACO	397,648	388,000
Total Affiliate Allocated cc	1,298,024	1,293,040
		-0.4%

Reduction to 2007

IN STATE ADMINISTRATIVE EXPENSES - TOTAL STATE OF FLORIDA (Not Protested)

In State Admin Costs		
634000	-	2,116,558
675000	2,164,049	
Total IN STATE Admin	2,164,049	2,116,558

TOTAL CHARGES FROM AFFILIATES TO SYSTEMS IN LAST RATE CASE
AQUA UTILITIES FLORIDA (Protested)

Total Test Year Per Book			
AUF RATE FILING ENTITIES - CHARGES ONLY			
Management Fees From AFFILIATES ONLY			
Corp Service and Sundry	2007	TY	
1W AUF Water 1	\$ 123,768	\$ 111,419	
2W AUF Water 2	\$ 55,666	\$ 50,685	
3W AUF Water 3	\$ 34,866	\$ 31,329	
4W AUF Water 4	\$ 154,321	\$ 136,321	
5W Breeze Hill Water	\$ -	\$ 2,496	
10W Fairways Water	\$ -	\$ 6,382	
12W Peace River Water	\$ 2,154	\$ 1,953	
1WW AUF Sewer 1	\$ 23,058	\$ 20,775	
2WW AUF Sewer 2	\$ 98,253	\$ 86,875	
3WW AUF Sewer 3	\$ 12,550	\$ 11,246	
4WW AUF Sewer 4	\$ 2,187	\$ 1,795	
5WW Breeze Hill Sewer	\$ -	\$ 2,475	
7WW Fairways Sewer	\$ -	\$ 4,777	
10WW Peace River Sewer	\$ 2,088	\$ 1,853	
	\$ 508,911	\$ 470,381	

Test Year Per Book Same Systems in 2007 Case			
Management Fees From AFFILIATES ONLY			
Corp Service and Sundry	2007	TY	
1W AUF Water 1	\$ 123,768	\$ 111,419	
2W AUF Water 2	\$ 55,666	\$ 50,685	
3W AUF Water 3	\$ 34,866	\$ 31,329	
4W AUF Water 4	\$ 154,321	\$ 136,321	
5W Breeze Hill Water	\$ -	\$ -	
10W Fairways Water	\$ -	\$ -	
12W Peace River Water	\$ -	\$ -	
1WW AUF Sewer 1	\$ 23,058	\$ 20,775	
2WW AUF Sewer 2	\$ 98,253	\$ 86,875	
3WW AUF Sewer 3	\$ 12,550	\$ 11,246	
4WW AUF Sewer 4	\$ 2,187	\$ 1,795	
5WW Breeze Hill Sewer	\$ -	\$ -	
7WW Fairways Sewer	\$ -	\$ -	
10WW Peace River Sewer	\$ -	\$ -	
	\$ 504,670	\$ 450,445	

Test Year Per Book New Systems Since 2007 Case			
Management Fees From AFFILIATES ONLY			
Corp Service and Sundry	2007	TY	
1W AUF Water 1			
2W AUF Water 2			
3W AUF Water 3			
4W AUF Water 4			
5W Breeze Hill Water	\$ -	\$ 2,496	
10W Fairways Water	\$ -	\$ 6,382	
12W Peace River Water	\$ 2,154	\$ 1,953	
1WW AUF Sewer 1			
2WW AUF Sewer 2			
3WW AUF Sewer 3			
4WW AUF Sewer 4			
5WW Breeze Hill Sewer	\$ -	\$ 2,475	
7WW Fairways Sewer	\$ -	\$ 4,777	
10WW Peace River Sewer	\$ 2,088	\$ 1,853	
	\$ 4,241	\$ 19,935	

Direct AP chages			
	2007	TY	
1W AUF Water 1	\$ 11,478	\$ 14,743	
2W AUF Water 2	\$ 5,162	\$ 6,702	
3W AUF Water 3	\$ 3,233	\$ 4,145	
4W AUF Water 4	\$ 14,311	\$ 18,034	
5W Breeze Hill Water	\$ -	\$ 329	
10W Fairways Water	\$ -	\$ 736	
12W Peace River Water	\$ 200	\$ 259	
1WW AUF Sewer 1	\$ 2,138	\$ 2,745	
2WW AUF Sewer 2	\$ 9,111	\$ 11,493	
3WW AUF Sewer 3	\$ 1,164	\$ 1,487	
4WW AUF Sewer 4	\$ 203	\$ 234	
5WW Breeze Hill Sewer	\$ -	\$ 328	
7WW Fairways Sewer	\$ -	\$ 631	
10WW Peace River Sewer	\$ 194	\$ 246	
	\$ 47,194	\$ 62,113	

Direct AP chages			
	2007	TY	
1W AUF Water 1	\$ 11,478	\$ 14,743	
2W AUF Water 2	\$ 5,162	\$ 6,702	
3W AUF Water 3	\$ 3,233	\$ 4,145	
4W AUF Water 4	\$ 14,311	\$ 18,034	
5W Breeze Hill Water	\$ -	\$ -	
10W Fairways Water	\$ -	\$ -	
12W Peace River Water	\$ -	\$ -	
1WW AUF Sewer 1	\$ 2,138	\$ 2,745	
2WW AUF Sewer 2	\$ 9,111	\$ 11,493	
3WW AUF Sewer 3	\$ 1,164	\$ 1,487	
4WW AUF Sewer 4	\$ 203	\$ 234	
5WW Breeze Hill Sewer	\$ -	\$ -	
7WW Fairways Sewer	\$ -	\$ -	
10WW Peace River Sewer	\$ -	\$ -	
	\$ 46,800	\$ 59,583	

Direct AP chages			
	2007	TY	
1W AUF Water 1			
2W AUF Water 2			
3W AUF Water 3			
4W AUF Water 4			
5W Breeze Hill Water	\$ -	\$ 329	
10W Fairways Water	\$ -	\$ 736	
12W Peace River Water	\$ 200	\$ 259	
1WW AUF Sewer 1			
2WW AUF Sewer 2			
3WW AUF Sewer 3			
4WW AUF Sewer 4			
5WW Breeze Hill Sewer	\$ -	\$ 328	
7WW Fairways Sewer	\$ -	\$ 631	
10WW Peace River Sewer	\$ 194	\$ 246	
	\$ 393	\$ 2,530	

Total Corp Mkt Fees			
	2007	TY	
1W AUF Water 1	\$ 135,246	\$ 126,162	
2W AUF Water 2	\$ 60,828	\$ 57,387	
3W AUF Water 3	\$ 38,100	\$ 35,474	
4W AUF Water 4	\$ 168,632	\$ 154,355	
5W Breeze Hill Water	\$ -	\$ 2,825	
10W Fairways Water	\$ -	\$ 7,118	
12W Peace River Water	\$ 2,354	\$ 2,212	
1WW AUF Sewer 1	\$ 25,197	\$ 23,519	
2WW AUF Sewer 2	\$ 107,364	\$ 98,369	
3WW AUF Sewer 3	\$ 13,714	\$ 12,733	
4WW AUF Sewer 4	\$ 2,390	\$ 2,029	
5WW Breeze Hill Sewer	\$ -	\$ 2,803	
7WW Fairways Sewer	\$ -	\$ 5,408	
10WW Peace River Sewer	\$ 2,281	\$ 2,098	
	\$ 556,105	\$ 532,493	

Total Corp Mkt Fees			
	2007	TY	
1W AUF Water 1	\$ 135,246	\$ 126,162	
2W AUF Water 2	\$ 60,828	\$ 57,387	
3W AUF Water 3	\$ 38,100	\$ 35,474	
4W AUF Water 4	\$ 168,632	\$ 154,355	
5W Breeze Hill Water	\$ -	\$ -	
10W Fairways Water	\$ -	\$ -	
12W Peace River Water	\$ -	\$ -	
1WW AUF Sewer 1	\$ 25,197	\$ 23,519	
2WW AUF Sewer 2	\$ 107,364	\$ 98,369	
3WW AUF Sewer 3	\$ 13,714	\$ 12,733	
4WW AUF Sewer 4	\$ 2,390	\$ 2,029	
5WW Breeze Hill Sewer	\$ -	\$ -	
7WW Fairways Sewer	\$ -	\$ -	
10WW Peace River Sewer	\$ -	\$ -	
	\$ 551,470	\$ 510,028	

Total Corp Mkt Fees			
	2007	TY	
1W AUF Water 1			
2W AUF Water 2			
3W AUF Water 3			
4W AUF Water 4			
5W Breeze Hill Water	\$ -	\$ 2,825	
10W Fairways Water	\$ -	\$ 7,118	
12W Peace River Water	\$ 2,354	\$ 2,212	
1WW AUF Sewer 1			
2WW AUF Sewer 2			
3WW AUF Sewer 3			
4WW AUF Sewer 4			
5WW Breeze Hill Sewer	\$ -	\$ 2,803	
7WW Fairways Sewer	\$ -	\$ 5,408	
10WW Peace River Sewer	\$ 2,281	\$ 2,098	
	\$ 4,635	\$ 22,465	

Regional Mgt Fee		2007	TY
1W	AUF Water 1	\$ -	\$ 4,028
2W	AUF Water 2	\$ -	\$ 1,833
3W	AUF Water 3	\$ -	\$ 1,133
4W	AUF Water 4	\$ -	\$ 4,929
5W	Breeze Hill Water	\$ -	\$ 90
10W	Fairways Water	\$ -	\$ 235
12W	Peace River Water	\$ -	\$ 71
1WW	AUF Sewer 1	\$ -	\$ 751
2WW	AUF Sewer 2	\$ -	\$ 3,141
3WW	AUF Sewer 3	\$ -	\$ 407
4WW	AUF Sewer 4	\$ -	\$ 65
5WW	Breeze Hill Sewer	\$ -	\$ 89
7WW	Fairways Sewer	\$ -	\$ 173
10WW	Peace River Sewer	\$ -	\$ 67
		\$ -	\$ 17,011

Regional Mgt Fee		2007	TY
1W	AUF Water 1	\$ -	\$ 4,028
2W	AUF Water 2	\$ -	\$ 1,833
3W	AUF Water 3	\$ -	\$ 1,133
4W	AUF Water 4	\$ -	\$ 4,929
5W	Breeze Hill Water	\$ -	\$ 90
10W	Fairways Water	\$ -	\$ 235
12W	Peace River Water	\$ -	\$ 71
1WW	AUF Sewer 1	\$ -	\$ 751
2WW	AUF Sewer 2	\$ -	\$ 3,141
3WW	AUF Sewer 3	\$ -	\$ 407
4WW	AUF Sewer 4	\$ -	\$ 65
5WW	Breeze Hill Sewer	\$ -	\$ 89
7WW	Fairways Sewer	\$ -	\$ 173
10WW	Peace River Sewer	\$ -	\$ 67
		\$ -	\$ 16,287

Regional Mgt Fee		2007	TY
1W	AUF Water 1	\$ -	\$ 90
2W	AUF Water 2	\$ -	\$ 235
3W	AUF Water 3	\$ -	\$ 71
4W	AUF Water 4	\$ -	\$ 89
5W	Breeze Hill Water	\$ -	\$ 173
10W	Fairways Water	\$ -	\$ 67
12W	Peace River Water	\$ -	\$ 725
1WW	AUF Sewer 1	\$ -	\$ 89
2WW	AUF Sewer 2	\$ -	\$ 173
3WW	AUF Sewer 3	\$ -	\$ 67
4WW	AUF Sewer 4	\$ -	\$ 89
5WW	Breeze Hill Sewer	\$ -	\$ 173
7WW	Fairways Sewer	\$ -	\$ 67
10WW	Peace River Sewer	\$ -	\$ 725
		\$ -	\$ 725

Total Corp and Regional Mgt Fee		2007	TY
1W	AUF Water 1	\$ 135,246	\$ 130,190
2W	AUF Water 2	\$ 60,828	\$ 59,220
3W	AUF Water 3	\$ 38,100	\$ 36,606
4W	AUF Water 4	\$ 168,632	\$ 159,284
5W	Breeze Hill Water	\$ -	\$ 2,916
10W	Fairways Water	\$ -	\$ 7,353
12W	Peace River Water	\$ 2,354	\$ 2,283
1WW	AUF Sewer 1	\$ 25,197	\$ 24,271
2WW	AUF Sewer 2	\$ 107,364	\$ 101,510
3WW	AUF Sewer 3	\$ 13,714	\$ 13,140
4WW	AUF Sewer 4	\$ 2,390	\$ 2,094
5WW	Breeze Hill Sewer	\$ -	\$ 2,892
7WW	Fairways Sewer	\$ -	\$ 5,581
10WW	Peace River Sewer	\$ 2,281	\$ 2,165
		\$ 556,105	\$ 549,505

Total Corp and Regional Mgt Fee		2007	TY
1W	AUF Water 1	\$ 135,246	\$ 130,190
2W	AUF Water 2	\$ 60,828	\$ 59,220
3W	AUF Water 3	\$ 38,100	\$ 36,606
4W	AUF Water 4	\$ 168,632	\$ 159,284
5W	Breeze Hill Water	\$ -	\$ 2,916
10W	Fairways Water	\$ -	\$ 7,353
12W	Peace River Water	\$ 2,354	\$ 2,283
1WW	AUF Sewer 1	\$ 25,197	\$ 24,271
2WW	AUF Sewer 2	\$ 107,364	\$ 101,510
3WW	AUF Sewer 3	\$ 13,714	\$ 13,140
4WW	AUF Sewer 4	\$ 2,390	\$ 2,094
5WW	Breeze Hill Sewer	\$ -	\$ 2,892
7WW	Fairways Sewer	\$ -	\$ 5,581
10WW	Peace River Sewer	\$ 2,281	\$ 2,165
		\$ 551,470	\$ 526,315

Total Corp and Regional Mgt		2007	TY
1W	AUF Water 1	\$ -	\$ 2,916
2W	AUF Water 2	\$ -	\$ 7,353
3W	AUF Water 3	\$ -	\$ 2,283
4W	AUF Water 4	\$ -	\$ 2,892
5W	Breeze Hill Water	\$ -	\$ 5,581
10W	Fairways Water	\$ 2,354	\$ 2,165
12W	Peace River Water	\$ -	\$ 2,165
1WW	AUF Sewer 1	\$ -	\$ 2,165
2WW	AUF Sewer 2	\$ -	\$ 2,165
3WW	AUF Sewer 3	\$ -	\$ 2,165
4WW	AUF Sewer 4	\$ -	\$ 2,165
5WW	Breeze Hill Sewer	\$ -	\$ 2,165
7WW	Fairways Sewer	\$ -	\$ 2,165
10WW	Peace River Sewer	\$ 2,281	\$ 2,165
		\$ 4,635	\$ 23,190

ACO		2007	TY
1W	AUF Water 1	\$ 59,792	\$ 55,634
2W	AUF Water 2	\$ 26,893	\$ 25,307
3W	AUF Water 3	\$ 16,844	\$ 15,643
4W	AUF Water 4	\$ 74,548	\$ 68,067
5W	Breeze Hill Water	\$ -	\$ 1,246
10W	Fairways Water	\$ -	\$ 3,155
12W	Peace River Water	\$ 1,040	\$ 975
1WW	AUF Sewer 1	\$ 11,139	\$ 10,372
2WW	AUF Sewer 2	\$ 47,461	\$ 43,378
3WW	AUF Sewer 3	\$ 6,062	\$ 5,615
4WW	AUF Sewer 4	\$ 1,057	\$ 895
5WW	Breeze Hill Sewer	\$ -	\$ 1,236
7WW	Fairways Sewer	\$ -	\$ 2,385
10WW	Peace River Sewer	\$ 1,008	\$ 925
		\$ 245,845	\$ 234,833

ACO		2007	TY
1W	AUF Water 1	\$ 59,792	\$ 55,634
2W	AUF Water 2	\$ 26,893	\$ 25,307
3W	AUF Water 3	\$ 16,844	\$ 15,643
4W	AUF Water 4	\$ 74,548	\$ 68,067
5W	Breeze Hill Water	\$ -	\$ 1,246
10W	Fairways Water	\$ -	\$ 3,155
12W	Peace River Water	\$ 1,040	\$ 975
1WW	AUF Sewer 1	\$ 11,139	\$ 10,372
2WW	AUF Sewer 2	\$ 47,461	\$ 43,378
3WW	AUF Sewer 3	\$ 6,062	\$ 5,615
4WW	AUF Sewer 4	\$ 1,057	\$ 895
5WW	Breeze Hill Sewer	\$ -	\$ 1,236
7WW	Fairways Sewer	\$ -	\$ 2,385
10WW	Peace River Sewer	\$ 1,008	\$ 925
		\$ 243,796	\$ 224,911

ACO		2007	TY
1W	AUF Water 1	\$ -	\$ 1,246
2W	AUF Water 2	\$ -	\$ 3,155
3W	AUF Water 3	\$ -	\$ 975
4W	AUF Water 4	\$ -	\$ 1,236
5W	Breeze Hill Water	\$ -	\$ 2,385
10W	Fairways Water	\$ 1,040	\$ 925
12W	Peace River Water	\$ -	\$ 925
1WW	AUF Sewer 1	\$ -	\$ 925
2WW	AUF Sewer 2	\$ -	\$ 925
3WW	AUF Sewer 3	\$ -	\$ 925
4WW	AUF Sewer 4	\$ -	\$ 925
5WW	Breeze Hill Sewer	\$ -	\$ 925
7WW	Fairways Sewer	\$ -	\$ 925
10WW	Peace River Sewer	\$ 1,008	\$ 925
		\$ 2,049	\$ 9,922

Total Affiliate Allocated costs		2007	TY
1W	AUF Water 1	\$ 195,037	\$ 185,824
2W	AUF Water 2	\$ 87,722	\$ 84,527
3W	AUF Water 3	\$ 54,944	\$ 52,249
4W	AUF Water 4	\$ 243,180	\$ 227,351
5W	Breeze Hill Water	\$ -	\$ 4,162
10W	Fairways Water	\$ -	\$ 10,508
12W	Peace River Water	\$ 3,394	\$ 3,258
1WW	AUF Sewer 1	\$ 36,335	\$ 34,643
2WW	AUF Sewer 2	\$ 154,825	\$ 144,888
3WW	AUF Sewer 3	\$ 19,777	\$ 18,755
4WW	AUF Sewer 4	\$ 3,446	\$ 2,990
5WW	Breeze Hill Sewer	\$ -	\$ 4,128
7WW	Fairways Sewer	\$ -	\$ 7,966
10WW	Peace River Sewer	\$ 3,290	\$ 3,091
		\$ 801,950	\$ 784,338

Total Affiliate Allocated costs		2007	TY
1W	AUF Water 1	\$ 195,037	\$ 185,824
2W	AUF Water 2	\$ 87,722	\$ 84,527
3W	AUF Water 3	\$ 54,944	\$ 52,249
4W	AUF Water 4	\$ 243,180	\$ 227,351
5W	Breeze Hill Water	\$ -	\$ 4,162
10W	Fairways Water	\$ -	\$ 10,508
12W	Peace River Water	\$ 3,394	\$ 3,258
1WW	AUF Sewer 1	\$ 36,335	\$ 34,643
2WW	AUF Sewer 2	\$ 154,825	\$ 144,888
3WW	AUF Sewer 3	\$ 19,777	\$ 18,755
4WW	AUF Sewer 4	\$ 3,446	\$ 2,990
5WW	Breeze Hill Sewer	\$ -	\$ 4,128
7WW	Fairways Sewer	\$ -	\$ 7,966
10WW	Peace River Sewer	\$ 3,290	\$ 3,091
		\$ 795,266	\$ 751,225

Total Affiliate Allocated costs		2007	TY
1W	AUF Water 1	\$ -	\$ 4,162
2W	AUF Water 2	\$ -	\$ 10,508
3W	AUF Water 3	\$ -	\$ 3,258
4W	AUF Water 4	\$ -	\$ 4,128
5W	Breeze Hill Water	\$ -	\$ 7,966
10W	Fairways Water	\$ 3,394	\$ 3,091
12W	Peace River Water	\$ -	\$ 3,091
1WW	AUF Sewer 1	\$ -	\$ 3,091
2WW	AUF Sewer 2	\$ -	\$ 3,091
3WW	AUF Sewer 3	\$ -	\$ 3,091
4WW	AUF Sewer 4	\$ -	\$ 3,091
5WW	Breeze Hill Sewer	\$ -	\$ 3,091
7WW	Fairways Sewer	\$ -	\$ 3,091
10WW	Peace River Sewer	\$ 3,290	\$ 3,091
		\$ 6,684	\$ 33,112

IN STATE ADMINISTRATIVE EXPENSES - AUF SYSTEMS IN LAST RATE CASE (Not Protested)

In State Admin Costs		Test Years ended	
		12/31/2007	4/30/2010
1W	AUF Water 1	\$ 109,026	\$ 313,959
2W	AUF Water 2	\$ 86,665	\$ 142,064
3W	AUF Water 3	\$ 125,536	\$ 85,758
4W	AUF Water 4	\$ 459,837	\$ 375,794
5W	Breeze Hill Water	\$ -	\$ 6,544
10W	Fairways Water	\$ -	\$ 17,522
12W	Peace River Water	\$ 5,367	\$ 5,126
1WW	AUF Sewer 1	\$ 142,465	\$ 58,535
2WW	AUF Sewer 2	\$ 284,083	\$ 233,227
3WW	AUF Sewer 3	\$ 79,378	\$ 30,310
4WW	AUF Sewer 4	\$ 46,780	\$ 4,978
5WW	Breeze Hill Sewer	\$ -	\$ 6,496
7WW	Fairways Sewer	\$ -	\$ 13,807
10WW	Peace River Sewer	\$ 88,946	\$ 4,863
		<u>\$ 1,428,083</u>	<u>\$ 1,298,983</u>

Aqua Utilities Florida

Comparison of average hourly rates to market rates in Florida

Type of Employee	Market	AUF	Difference	%
Accounting	\$ 119	\$ 66	\$ (53)	-45%
Engineering	\$ 122	\$ 82	\$ (40)	-33%
Legal	\$ 247	\$ 140	\$ (107)	-43%
Management Professionals	\$ 207	\$ 171	\$ (36)	-17%
Customer Service Cost per Account	\$ 44	\$ 18	\$ (26)	-59%

Aqua America, Inc.
Average Per Hour Rate Outside Services
Accounting, Engineering, Legal, and Management Consulting Services
For the Test Year Ended 4/30/2010

1.

Engineering

4 firms were contacted that AUF has used in the past

	Average Hourly Rates by Position			
	Project Engineer	Project Manager	Principal Engineer	
Firm #1	\$ 110	\$ 130	\$ 145	*Added 3 additional firms
Firm #2	\$ 110	\$ 125	\$ 135	
Firm #3*	\$ 85	\$ 110	n/a	
Firm #4*	\$ 125	n/a	\$ 150	
Firm #5-Ardaman*	\$ 110	\$ 121	\$ 166	
Average	\$ 108	\$ 122	\$ 149	

	Overall Average Hourly Rate			
	Project Engineer	Project Manager	Principal Engineer	
Average Hourly Billing Rate	\$ 108	\$ 122	\$ 149	
Percent of Engineering Assignments	50%	25%	25%	Weighted Average
Weighted Factor	\$ 54	\$ 30	\$ 37	\$ 122

2.

Legal

Rates obtained from the "2010 Economics & Law Office Management Survey" conducted by the Florida Bar

	Average
Billing Rate	\$ 247

3.

Accountant

Standard rate from "AICPA 2008 PCPS/TSCPA National MAP Survey"

	Average Hourly Billing Rate				
	Associate	Senior	Manager	Director	
Standard Rates	\$ 85	\$ 107	\$ 133	\$ 158	
Inflation Adjustment	3.00%	3.00%	3.00%	3.00%	
2010 Rates	\$ 88	\$ 110	\$ 137	\$ 161	
Typical Percent of Time Spent on a Consulting Project	30%	30%	20%	20%	Weighted Average
Average	\$ 26	\$ 33	\$ 27	\$ 32	\$ 119

4.

Management Consultant

Rates obtained from the "Operating Ratios For Management consulting Firms, 2007 Edition" survey conducted by the Association of Management Consulting Firms

	Average Hourly Billing Rate					
	Entry Level	Midlevel	Advanced	Upper Level	Highest Level	
Annual Consulting Fees						
Less than \$2,000,000	\$ 110	\$ 130	\$ 175	\$ 300	\$ 295	
\$2,000,000 - \$4,999,999	\$ 123	\$ 150	\$ 180	\$ 200	\$ 300	
\$5,000,000 - \$19,999,999	\$ 135	\$ 185	\$ 230	\$ 293	\$ 324	
\$20,000,000 & Over	\$ 169	\$ 228	\$ 281	\$ 360	\$ 450	
Inflation Adjustment	4.10%	4.10%	4.10%	4.10%	4.10%	
2010 Rates						
Less than \$2,000,000	\$ 115	\$ 135	\$ 182	\$ 312	\$ 307	
\$2,000,000 - \$4,999,999	\$ 128	\$ 158	\$ 187	\$ 208	\$ 312	
\$5,000,000 - \$19,999,999	\$ 141	\$ 193	\$ 239	\$ 305	\$ 337	
\$20,000,000 & Over	\$ 176	\$ 235	\$ 293	\$ 375	\$ 468	
Typical Percent of Time Spent on a Consulting Project	30%	30%	20%	10%	10%	Weighted Average
Average	\$ 42	\$ 54	\$ 45	\$ 30	\$ 36	\$ 207

5.

Customer Service Cost per Account

Rate obtained from the "Benchmarking: Performance Indicators for Water and Wastewater Utilities: 2007 Annual Survey Data and Analyses Report" conducted by the American Water Works Assoc

	Median
Cost per Account	\$ 42
Inflation Adjustment	4.10%
2010 Cost per Account	\$ 44

Aqua America, Inc.
Average Per Hour Rate Affiliate Services
Accounting, Engineering, Legal, and Management Consulting Services
For the Test Year Ended 4/30/2010

Service Allocations - 5/1/2009 - 4/30/2010-Revised for OPC

Type of Employee	Sum of HOURS	Sum of DIST_AMT	Per hour
Accounting*	62,664	4,050,586	64.64
Engineering	17,555	1,435,512	81.77
Legal	7,132	992,561	139.17
Management Professionals*	81,699	9,126,297	111.71
Grand Total	224,489	18,152,197	

*Revised to only include those employees that hold a Bachelors or higher

Sundry Allocations - 5/1/2009 - 4/30/2010

Sum of TRAN_AMOUNT			
Depart	Exclusions	ACCOUNT	Total
Accounting	Accounting		75,546
	Comp Hardware/Software Maint		2,998
	Contract Services		540,803
	Travel Expense		43,369
Accounting Sum			662,716
Engineering	Comp Hardware/Software Maint		0
	Engineering		142
	Travel Expense		359
Engineering Sum			501
Legal	Comp Hardware/Software Maint		1,282
	Contract Services		986,533
	Legal		5,980
	Travel Expense		5,786
Legal Sum			999,582
Management Professionals	Comp Hardware/Software Maint		830,052
	Contract Services		2,049,149
	Management Professionals		2,399,522
	Travel Expense		367,420
Management Professionals Sum			5,646,143
Grand Total			7,308,942

AP Directs - 5/1/2009 - 4/30/2010

Comp Hardware/Software Maint	393,832
Contract Services	380,436
Management Professionals	1,207,127
Grand Total	1,981,396

Total Service and Sundry Charges
Rate per hour ASI charges AUF*

	Hours	Amt	Per hour
Accounting	62,664	4,129,130	65.89
Engineering	17,555	1,435,654	81.78
Legal	7,132	999,824	140.19
Management Professionals	81,699	13,956,830	170.83
Grand Total	169,050	20,521,438	

*Revised to include comp hardware/software maint

**Aqua America, Inc.
Average Per Hour Rate Benefit of Service Co.
Over Outside Professionals-Less Exclusion Costs
For the Test Year Ended 4/30/2010**

	Accounting Services	Engineering Services	Legal Services	Management Professionals	Total
Total Services Charges	4,713,301.73	1,436,012.78	1,992,142.94	16,373,399.58	24,514,857.03
Less Excludable:					
Contract Services	540,802.73		986,532.85	2,049,149.35	3,576,484.93
Travel Expenses	43,368.56	359.14	5,786.16	367,420.46	416,934.32
Computer Hardware/Software					
Net Service Charges	<u>4,129,130.44</u>	<u>1,435,653.64</u>	<u>999,823.93</u>	<u>13,956,829.77</u>	<u>20,521,437.78</u>
Total Hours	<u>62,663.58</u>	<u>17,555.10</u>	<u>7,132.04</u>	<u>81,699.20</u>	<u>169,049.92</u>
Average Hourly Rate	<u>65.89</u>	<u>81.78</u>	<u>140.19</u>	<u>170.83</u>	<u>121.39</u>

Contract Services, Travel Expenses, and Computer Hardware/Software charges not included in Service Charge Hourly Rate:

Contract Services - charges that have already been assigned to outside professionals

Travel Expenses - charges would be billed separately and in addition to an outside contractor's hourly wage

Aqua America, Inc.
Average Customer Service Cost
Per Customer
For the Test Year Ended 4/30/2010

<u>Service Company Call Center</u>	<u>AUF</u>	<u>FL Allocation</u>	<u>Total Aqua</u>
Allocation	\$ 291,809.53	\$ 390,344.42	\$ 9,739,146.02
ACO Direct	\$ 170,271.71	\$ 227,767.11	\$ 5,746,582.90
Total ACO	\$ 462,081.24	\$ 618,111.53	\$ 15,485,728.92
Wghtd Customer	25,590	34,231	854,493
ACO per Wghtd Customer	\$ 18.06	\$ 18.06	\$ 18.12
2007 American Water Works Assoc Benchmarking Survey			
Customer Service Cost per Account	\$ 42.03	\$ 42.03	\$ 42.03

Aqua America, Inc.
Average Costs of Outside Professionals vs.
Service Co. Cost by Total Hours
For the Test Year Ended 4/30/2010

Type of Employee	Values Sum of HOURS	Average Outside Rate	Outside Cost for Service
Accounting	52,664	\$ 119	\$ 6,259,843
Engineering	7,411	\$ 122	\$ 901,368
Legal	7,132	\$ 247	\$ 1,761,614
Management Professionals	157,282	\$ 207	\$ 32,493,697
Grand Total	224,489		\$ 41,416,521
Total Service Cost			<u>\$ 20,521,438</u>
Difference			<u><u>\$ 20,895,083</u></u>

-Hours worked actually understates the cost advantages of the Service Co. An outside contractor would bill for every hour worked compared to a exempt Service Co. employee who charges a maximum of 8 hours per day.

**Aqua America, Inc.
Inflation Calculation
CPI Index**

	<u>CPI as of Nov</u>
2007	210.177
2010	218.803
CPI Differential	8.626
CPI Index Increase	4.10%

	<u>CPI as of Nov</u>
2008	212.425
2010	218.803
CPI Differential	6.378
CPI Index Increase	3.00%

-I used November because that is the latest available data

Aqua FL
ACO Direct Analysis

Sum of Total ACCOUNT	ACCOUNT_DESC	Total
	636700 WT-Other ACO Direct costs	26,645
636700 Total		26,645
	636710 WT-WorkFlow Processing Fee	27,058
636710 Total		27,058
	636720 WT-WorkFlow Billing Postage	71,627
636720 Total		71,627
	636740 WT-ACO Lockbox Fees	21,296
636740 Total		21,296
	736710 SW-WorkFlow Processing Fee	17,401
736710 Total		17,401
	736720 SW-WorkFlow Billing Postage	46,044
736720 Total		46,044
	736740 SW-ACO Lockbox Fees	17,697
736740 Total		17,697
Grand Total		227,767

Aqua America
ACO Direct Analysis

Sum of Total ACCOUNT	ACCOUNT_DESC	Total
	636700 WT-Other ACO Direct costs	975,909
636700 Total		975,909
	636710 WT-WorkFlow Processing Fee	804,045
636710 Total		804,045
	636720 WT-WorkFlow Billing Postage	2,085,568
636720 Total		2,085,568
	636731 WT-Struthers Cust Serv Allocations	145,550
636731 Total		145,550
	636732 WT-Other Non-ACO Cust Service costs	302,621
636732 Total		302,621
	636740 WT-ACO Lockbox Fees	1,018,401
636740 Total		1,018,401
	736700 SW-Other ACO Direct costs	32,618
736700 Total		32,618
	736710 SW-WorkFlow Processing Fee	90,384
736710 Total		90,384
	736720 SW-WorkFlow Billing Postage	223,981
736720 Total		223,981
	736740 SW-ACO Lockbox Fees	67,506
736740 Total		67,506
Grand Total		5,746,583

ACO Master Allocation File
May 2009 - April 2010

State	May	June	July	August	September	October	November	December	January	February	March	April	Total	YTD calc %	Cust Count %	Difference
15-1510-PA	411,579.53	422,143.79	402,148.07	391,029.52	394,553.16	418,770.66	381,089.88	401,054.81	393,297.23	399,773.52	453,391.79	403,079.95	4,871,911.91	50.02%	50.13%	-0.10%
15-900-PA-LWW	7,330.11	7,518.25	7,162.11	6,964.09	7,026.87	7,458.15	6,787.09	7,142.67	7,039.26	7,155.16	8,114.82	7,214.33	86,912.91	0.89%	0.89%	0.00%
23-Ohio	87,597.24	89,845.64	85,593.64	83,227.14	83,977.10	89,131.59	81,111.58	85,360.93	84,001.65	85,390.66	96,843.40	86,096.92	1,038,177.49	10.66%	10.67%	-0.01%
24-Illinois	56,566.75	58,018.66	55,273.26	53,745.08	54,229.38	57,557.95	52,378.92	55,123.02	53,847.80	54,737.38	62,078.85	55,190.09	668,747.14	6.87%	6.89%	-0.02%
25-New Jersey	50,271.67	51,562.01	49,119.57	47,761.49	48,191.89	51,149.90	46,547.47	48,986.04	50,725.45	51,560.74	58,476.15	51,987.16	606,339.54	6.23%	6.12%	0.10%
31-Texas	54,980.23	56,391.45	53,720.22	52,234.99	52,705.69	55,940.74	50,907.21	53,574.19	52,828.50	53,698.42	60,900.54	54,142.53	652,024.71	6.69%	6.70%	0.00%
32-Indiana	6,262.15	6,422.91	6,118.62	5,949.45	6,003.07	6,371.55	5,798.25	6,102.00	7,043.04	10,772.26	12,217.05	10,861.35	89,921.70	0.92%	0.76%	0.16%
33-Florida	33,065.72	33,914.43	32,307.95	31,414.70	31,697.77	33,643.38	30,616.15	32,220.10	31,344.78	31,860.91	36,134.13	32,124.40	390,344.42	4.01%	4.03%	-0.02%
34-Virginia	22,966.51	23,556.01	22,440.20	21,819.78	22,016.38	23,367.73	21,265.11	22,379.17	22,046.01	22,409.04	25,414.57	22,594.37	272,274.88	2.80%	2.80%	0.00%
35-North Carolina	81,286.26	83,372.65	79,423.36	77,227.45	77,923.35	82,706.27	75,264.39	79,207.43	77,949.43	79,233.02	89,859.89	79,888.32	963,341.82	9.89%	9.90%	-0.01%
37-Missouri	3,658.58	3,752.47	3,574.70	3,475.87	3,507.23	3,722.49	3,387.53	3,564.99	3,482.66	3,539.99	4,014.78	3,569.27	43,250.56	0.44%	0.45%	0.00%
39-New York ASI	1,142.68	1,172.09	1,116.53	1,085.76	1,095.46	1,162.68	1,058.09	1,113.51	1,086.64	1,104.50	1,252.63	1,113.73	13,504.30	0.14%	0.53%	-0.39%
39-New York Seacliff			4,230.42	4,113.44	4,150.53	4,405.30	4,008.91	4,218.92	4,116.96	4,184.77	4,746.02	4,219.37	42,394.64	0.44%	0.14%	0.30%
Total	816,707.43	837,670.36	802,228.65	780,048.76	787,077.88	835,388.39	760,220.58	800,047.78	788,809.41	805,420.37	913,444.62	812,081.79	9,739,146.02	100.00%	100.00%	0.00%
Posted to G/L 471093	816,707.43	837,670.36	802,228.65	780,048.76	787,077.88	835,388.39	760,220.58	800,047.78	788,809.41	805,420.37	913,444.62	812,081.79	9,739,146.02			
Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

Aqua Services, Inc.
AP Directs - Income Statement
2009

AP Direct Income Statement

	Grand Total
Comp Hardware/Software Maint	393,832.30
Contract Services	380,436.27
Management Professionals	1,207,127.36
Grand Total	1,981,395.93

Aqua America, Inc.
Average Per Hour Rate Affiliate Services
Accounting, Engineering, Legal, and Management Consulting Services
For the Test Year Ended 4/30/2010

Type of Employee	Sum of HOURS	Sum of DIST. AMT	Per hour
Accounting	52,663.53	2,970,889.75	56.41
Engineering	7,411.04	594,624.12	80.23
Legal	7,132.04	992,561.19	139.17
Management Professionals	157,282.33	13,594,122.43	86.43
Grand Total	224,488.94	18,152,197.49	49.74

Aqua Services, Inc.
Sundry Allocations - 5/1/2009 - 4/30/2010

Sum of TRAN AMOUNT			
Depart	Exclusions	ACCOUNT	Total
Accounting	Accounting		75,546
	Comp Hardware/Software Maint		2,998
	Contract Services		540,803
	Travel Expense		43,369
Accounting Sum			662,716
Engineering	Comp Hardware/Software Maint		0
	Engineering		142
	Travel Expense		359
Engineering Sum			501
Legal	Comp Hardware/Software Maint		1,282
	Contract Services		986,533
	Legal		5,980
	Travel Expense		5,786
Legal Sum			999,582
Management Professionals	Comp Hardware/Software Maint		830,052
	Contract Services		2,049,149
	Management Professionals		2,399,522
	Travel Expense		367,420
Management Professionals Sum			5,646,143
Grand Total			7,308,942

Total Service and Sundry Charges
Rate per hour ASI charges AUF

	Hours	Amt	Per hour
Accounting	52,663.53	3,046,435.95	57.85
Engineering	7,411.04	594,765.80	80.25
Legal	7,132.04	998,541.62	140.01
Management Professionals	157,282.33	17,200,771.36	109.36
	224,488.94	21,840,514.73	97.29

Aqua Services, Inc.
AP Directs - Income Statement
2009

AP Direct Income Statement	
	Grand Total
Comp Hardware/Sol	393,832.30
Contract Services	380,436.27
Management Profes	1,207,127.36
Grand Total	1,981,395.93

Chad's Numbers:

Total Service Co. Rate Per Hour Less Exclusions

Dept Category	Hours	Amt	Rate per Hour
Accounting	51,172.52	2,743,539.04	53.61
Engineering	3,568.77	235,705.48	66.05
Legal	6,794.04	1,048,047.29	154.26
Management Professionals	153,617.59	15,029,378.01	97.84
Grand Total	215,152.92	19,056,669.82	88.57

Eliminate when finished

Dept Category	Chad	Nameer	Diff
Accounting	53.61	57.85	(4.23)
Engineering	66.05	80.25	(14.21)
Legal	154.26	140.01	14.25
Management Professionals	97.84	109.36	(11.53)
Grand Total	88.57	97.29	(8.72)

Comparative Analysis - Administrative and General Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Water

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Admin. & General Expenses Account													
		601.8	603.8	632.8	634.8	636.8	675.8						
Company	Class	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment
Continental Utility, Inc.	B	\$26,260	\$0	\$0	\$41,837	\$0	\$0	\$68,097	1,031	66	945	72	
CWS Communities LP dba Palm Valley	B	\$19,395	\$0	\$0	\$0	\$0	\$6,534	\$25,929	797	33	790	33	
Cypress Lakes Utilities Inc	B	\$19,048	\$8,485	\$1,375	\$0	\$1,659	\$3,798	\$34,364	1,455	24	1265	27	
Harbor Hills Utilities, LP	B	\$80,383	\$0	\$10,770	\$15,028	\$0	\$38,087	\$144,267	704	205	617	234	
Labrador Utilities Inc	B	\$11,910	\$5,305	\$861	\$0	\$1,323	\$3,042	\$22,440	988	23	797	28	
Placid Lakes Utilities, Inc.	B	\$12,398	\$30,055	\$0	\$15,779	\$0	\$3,114	\$61,345	2,079	30	1979	31	
Rainbow Springs Utilities	B	\$42,645	\$0	\$26,711	\$61,094	\$0	\$29,064	\$159,514	2,608	61	2,432	66	
Sun Communities Finance LLC d/b/a Water Oak Utility	B	\$18,875	\$0	\$3,597	\$29,045	\$0	\$2,674	\$54,190	1,159	47	1033	52	
Tradewinds Utilities, Inc.	B	\$4,087	\$0	\$484	\$2,555	\$0	\$0	\$7,126	612	12	501	14	
Utilities, Inc. of Pennbrooke	B	\$22,280	\$9,922	\$1,605	\$0	\$1,741	\$4,641	\$40,190	1,478	27	1474	27	
Venture Associates Utilities Corp.	B	\$66,014	\$36,487	\$952	\$7,865	\$827	\$138	\$112,282	1,081	104	1059	106	
Allen Lafortune and Otis Fonder	C	\$1,115	\$0	\$0	\$435	\$0	\$0	\$1,550	117	13	117	13	
Anglers Cove West, Ltd.	C	\$7,309	\$0	\$6,615	\$1,457	\$79	\$498	\$15,959	340	47	340	47	
BE Utility Systems, L.L.C. d/b/a Buccaneer Water Service	C	\$9,554	\$0	\$22,237	\$18,338	\$163	\$0	\$50,293	974	52	960	52	
CHC VII, LTD	C	\$15,011	\$0	\$0	\$9,266	\$436	\$1,195	\$25,908	910	28	888	29	
Crestridge Utility Corporation	C	\$7,882	\$0	\$0	\$0	\$239	\$19,650	\$27,770	615	45	615	45	
CWS Communities LP	C	\$5,466	\$0	\$0	\$15,930	\$202	\$536	\$22,133	271	82	271	82	
Damon Utilities, Inc.	C	\$9,182	\$6,322	\$1,044	\$896	\$154	\$541	\$18,139	279	65	279	65	
Four Lakes Golf Club, Ltd.	C	\$6,543	\$0	\$0	\$9,131	\$251	\$460	\$16,385	850	19	850	19	
Four Points Utility Corporation	C	\$9,265	\$8,015	\$0	\$0	\$60	\$2,187	\$19,527	259	75	259	75	
Hidden Cove, Ltd.	C	\$574	\$0	\$0	\$991	\$235	\$365	\$2,165	136	16	125	17	
Hidden Valley SPE LLC d/b/a Orange Lake	C	\$3,632	\$0	\$1,782	\$24,465	\$0	\$0	\$29,879	248	120	248	120	
Holiday Gardens Utilities, Inc.	C	\$6,246	\$0	\$0	\$0	\$170	\$14,867	\$21,283	476	45	454	47	
Keen Sales Rentals & Utilities Inc.	C	\$11,554	\$24,725	\$0	\$4,696	\$60	\$2,363	\$43,398	212	205	212	205	
L. P. Utilities Corporation	C	\$5,252	\$0	\$0	\$4,941	\$0	\$8,419	\$18,613	235	79	204	91	
Lake Yale Treatment Associates, Inc.	C	\$2,959	\$0	\$0	\$3,681	\$48	\$1,402	\$8,091	293	28	293	28	
Northgate Properties, Inc.	C	\$6,814	\$0	\$0	\$0	\$0	\$612	\$7,425	246	30	246	30	
Plantation Landings, Ltd.	C	\$7,691	\$0	\$0	\$3,602	\$237	\$396	\$11,926	444	27	419	28	
River Ranch Water Management, LLC	C	\$9,985	\$0	\$1,136	\$18,467	\$148	\$914	\$30,651	1,214	25	1214	25	
S. V. Utilities, Ltd.	C	\$9,035	\$0	\$0	\$3,127	\$238	\$306	\$12,706	759	17	728	17	
Shangri-La by the Lake Utilities, Inc.	C	\$2,189	\$0	\$0	\$949	\$227	\$4,254	\$7,619	181	42	181	42	
Silver Fox Utility Company LLC d/b/a Timberwood Utilities	C	\$2,772	\$0	\$0	\$4,894	\$79	\$1,133	\$8,877	160	55	160	55	
Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities	C	\$10,829	\$0	\$7,288	\$0	\$856	\$1,707	\$20,480	927	22	822	25	
Sun Communities Operating Limited Partnership	C	\$3,786	\$0	\$1,018	\$12,889	\$213	\$2,820	\$20,726	397	52	383	54	
Tymer Creek Utilities, Incorporated	C	\$2,555	\$8,693	\$3,100	\$3,629	\$290	\$1,413	\$19,680	449	44	449	44	
Total		\$ 480,493	\$ 138,007	\$ 90,572	\$ 314,985	\$ 9,739	\$ 157,130	\$ 1,190,927	24,983	\$ 48	23,609	50	
Total Per ERC		19.23	5.52	3.63	12.61	0.39	6.29	47.67					
Weight Comparative Companies According to Portion of AUF System Classes													
		\$ 259,700	\$ 73,981	\$ 45,536	\$ 161,172	\$ 5,029	\$ 81,499	\$ 626,917	12,843	\$ 49	12,059	\$ 52	
Aqua Utilities Florida (excluding In State Administrative Costs)													
Aqua Utilities Florida Per ERC		\$ 16,688	\$ 24,032	\$ 17,997	\$ 352,903	\$ 74,967	\$ 107,111	\$ 593,698	17,738	\$ 33	17,065	\$ 35	
		0.94	1.35	1.01	19.90	4.23	6.04	33.47					
Difference from Weighted Peer Average Adjustment										\$ (15)	\$ (17)	\$ 282,814	
										\$ 272,178			

Comparative Analysis - Administrative and General Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Water

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Class	Admin. & General Expenses Account							Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment
	601.8	603.8	632.8	634.8	636.8	675.8							
	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc						
Rate Band - Water 1													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 302,166	\$ 84,847	\$ 46,081	\$ 169,205	\$ 5,377	\$ 87,905	\$ 695,581	13,610	\$ 51	12,615	\$ 55		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 1,070	\$ 6,903	\$ 5,890	\$ 115,447	\$ 24,960	\$ 22,035	\$ 176,306	5,613	\$ 31	5,529	\$ 32		
Difference from Weighted Peer Average Adjustment									\$ (20) \$ 110,560		\$ (23) \$ 128,551	\$ 119,556	
Rate Band - Water 2													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 248,287	\$ 71,061	\$ 45,389	\$ 159,014	\$ 4,935	\$ 79,778	\$ 608,464	12,637	\$ 48	11,910	\$ 51		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 11,076	\$ 4,211	\$ 2,679	\$ 52,518	\$ 11,263	\$ 22,072	\$ 103,819	2,614	\$ 40	2,522	\$ 41		
Difference from Weighted Peer Average Adjustment									\$ (8) \$ 22,048		\$ (10) \$ 25,029	\$ 23,538	
Rate Band - Water 3													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 211,436	\$ 61,632	\$ 44,916	\$ 152,043	\$ 4,633	\$ 74,219	\$ 548,879	11,971	\$ 46	11,427	\$ 48		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 577	\$ 1,795	\$ 1,656	\$ 32,461	\$ 6,846	\$ 9,611	\$ 52,948	1,572	\$ 34	1,555	\$ 34		
Difference from Weighted Peer Average Adjustment									\$ (12) \$ 19,132		\$ (14) \$ 21,743	\$ 20,438	
Rate Band - Water 4													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 250,506	\$ 71,629	\$ 45,418	\$ 159,433	\$ 4,953	\$ 80,113	\$ 612,052	12,677	\$ 48	11,939	\$ 51		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 3,575	\$ 10,150	\$ 7,207	\$ 141,250	\$ 29,783	\$ 50,623	\$ 242,587	7,254	\$ 33	6,771	\$ 36		
Difference from Weighted Peer Average Adjustment									\$ (15) \$ 107,649		\$ (15) \$ 104,532	\$ 106,091	

Comparative Analysis - Administrative and General Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Water

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Admin. & General Expenses Account													
	601.8	603.8	632.8	634.8	636.8	675.8							
Class	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment	
<u>Breeze Hill</u>													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 157,199	\$ 47,754	\$ 44,219	\$ 141,783	\$ 4,189	\$ 66,038	\$ 461,182	10,991	\$ 42	10,717	\$ 43		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ -	\$ 179	\$ 132	\$ 2,586	\$ 544	\$ 477	\$ 3,917	122	\$ 32	125	\$ 31		
Difference from Weighted Peer Average Adjustment									\$ (10) \$ 1,202	\$ (12) \$ 1,462	\$ 1,332		
									(0.23)				
<u>Fairways MHP</u>													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 157,199	\$ 47,754	\$ 44,219	\$ 141,783	\$ 4,189	\$ 66,038	\$ 461,182	10,991	\$ 42	10,717	\$ 43		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 5	\$ 485	\$ 329	\$ 6,617	\$ 1,143	\$ 1,538	\$ 10,116	467	\$ 22	467	\$ 22		
Difference from Weighted Peer Average Adjustment									\$ (20) \$ 9,480	\$ (21) \$ 9,980	\$ 9,730		
<u>Peace River</u>													
Weight Comparative Companies According to Portion of AUF System Classes	\$ 157,199	\$ 47,754	\$ 44,219	\$ 141,783	\$ 4,189	\$ 66,038	\$ 461,182	10,991	\$ 42	10,717	\$ 43		
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 386	\$ 309	\$ 103	\$ 2,024	\$ 428	\$ 755	\$ 4,006	96	\$ 42	96	\$ 42		
Difference from Weighted Peer Average Adjustment									\$ (0) \$ 23	\$ (1) \$ 125	\$ 74		

Comparative Analysis - Administrative and General Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Wastewater

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Company	Class	Admin. & General Expenses Account						Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment
		701.8	703.8	732.8	734.8	736.8	775.8						
		Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses						
Continental Utility, Inc.	B	\$19,016	\$0	\$0	\$30,295	\$0	\$0	\$49,311	1,031	47.83	944	\$52	
CWS Communities LP dba Palm Valley	B	\$19,395	\$0	\$0	\$0	\$0	\$6,534	\$25,929	790	32.82	790	\$33	
Cypress Lakes Utilities Inc	B	\$17,485	\$7,788	\$1,261	\$0	\$232	\$3,728	\$30,495	1,442	21.15	1,465	\$21	
Environmental Protection Systems of Pine Island, Inc.	B	\$0	\$40,267	\$7,213	\$0	\$0	\$19,568	\$67,048	467	143.57	463	\$145	
Labrador Utilities Inc	B	\$11,461	\$5,105	\$829	\$0	\$132	\$3,112	\$20,639	958	21.54	893	\$23	
Rainbow Springs Utilities	B	\$42,645	\$0	\$26,711	\$35,162	\$0	\$27,797	\$132,315	1,501	88	1,480	\$9	
Sun Communities Finance LLC d/b/a Water Oak Utility	B	\$18,875	\$0	\$3,587	\$33,061	\$5,931	\$1,713	\$63,176	1,037	61	1,006	\$63	
Tradewinds Utilities, Inc.	B	\$0	\$0	\$0	\$2,217	\$0	\$0	\$2,217	366	6	292	\$8	
Utilities Inc of Longwood	B	\$26,277	\$11,682	\$1,904	\$0	\$303	\$7,427	\$47,583	1,852	26	1,599	\$0	
Utilities, Inc. of Pennbrooke	B	\$18,933	\$8,431	\$1,363	\$0	\$218	\$4,261	\$33,207	1,256	26	1,252	\$27	
Anglers Cove West, Ltd.	C	\$5,617	\$0	\$7,369	\$548	\$1,075	\$371	\$14,980	340	\$44	340	\$44	
BFF Corp.	C	\$4,149	\$8,700	\$0	\$0	\$1,045	\$270	\$14,164	107	\$132	107	\$132	
CHC VII, LTD	C	\$10,957	\$0	\$0	\$3,877	\$1,713	\$1,045	\$17,591	909	\$19	887	\$20	
Damon Utilities, Inc.	C	\$2,545	\$1,631	\$376	\$2,088	\$614	\$313	\$7,569	101	\$75	101	\$75	
Fairmount Utilities, the 2nd, Inc.	C	\$6,053	\$17,148	\$0	\$822	\$1,862	\$3,092	\$28,977	442	\$66	442	\$66	
Four Lakes Golf Club, Ltd.	C	\$20,569	\$0	\$0	\$1,612	\$2,728	\$483	\$25,392	850	\$30	850	\$30	
Four Points Utility Corporation	C	\$8,525	\$6,205	\$0	\$1,049	\$1,536	\$1,692	\$19,007	258	\$74	259	\$73	
Hidden Valley SPE LLC d/b/a Orange Lake	C	\$2,150	\$0	\$0	\$724	\$333	\$384	\$3,590	242	\$15	242	\$15	
Hidden Cove, Ltd.	C	\$2,150	\$0	\$0	\$724	\$333	\$384	\$3,590	127	\$28	123	\$29	
L. P. Utilities Corporation	C	\$3,070	\$0	\$0	\$838	\$459	\$2,152	\$6,518	178	\$37	167	\$39	
Lake Yale Treatment Associates, Inc.	C	\$2,734	\$0	\$0	\$435	\$382	\$1,192	\$4,742	293	\$16	293	\$16	
Northgate Properties, Inc.	C	\$4,216	\$0	\$0	\$0	\$531	\$349	\$5,096	245	\$21	245	\$21	
Pine Island Cove Homeowners Association, Inc.	C	\$2,389	\$0	\$0	\$610	\$353	\$9,944	\$13,296	318	\$42	318	\$42	
Plantation Landings, Ltd.	C	\$5,863	\$0	\$0	\$1,069	\$830	\$428	\$8,191	441	\$19	417	\$20	
River Ranch Water Management, LLC	C	\$9,268	\$0	\$0	\$1,037	\$1,256	\$903	\$12,465	728	\$17	728	\$17	
S. V. Utilities, Ltd.	C	\$5,601	\$0	\$0	\$1,890	\$868	\$464	\$8,822	759	\$12	728	\$12	
Sebring Ridge Utilities, Inc.	C	\$7,603	\$14,854	\$0	\$1,563	\$1,984	\$6,917	\$32,921	535	\$62	535	\$62	
Shangri-La by the Lake Utilities, Inc.	C	\$2,032	\$0	\$0	\$0	\$256	\$2,858	\$5,146	174	\$30	174	\$30	
Silver Fox Utility Company LLC d/b/a Timberwood Utilities	C	\$2,572	\$0	\$0	\$0	\$324	\$994	\$3,891	158	\$25	158	\$25	
Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities	C	\$10,051	\$0	\$0	\$373	\$1,298	\$2,383	\$14,105	854	\$17	810	\$17	
Sun Communities Operating Limited Partnership	C	\$3,514	\$0	\$0	\$0	\$442	\$2,515	\$6,472	384	\$17	377	\$17	
Tymer Creek Utilities, Incorporated	C	\$7,124	\$6,730	\$1,142	\$7,751	\$2,018	\$2,296	\$27,060	420	\$64	420	\$64	
Utility Corporation of Florida, Inc.	C	\$6,154	\$0	\$7,013	\$9,280	\$1,878	\$99	\$24,424	314	\$78	314	\$78	
Total		\$ 308,992	\$ 128,542	\$ 58,779	\$ 137,024	\$ 30,934	\$ 115,668	\$ 779,939	19,875	\$ 39	19,219	\$ 41	
Total Per ERC		\$ 16	\$ 6	\$ 3	\$ 7	\$ 2	\$ 6	\$ 39					
Weight Comparative Companies According to Portion of AUF System Classes		\$ 165,093	\$ 69,141	\$ 36,686	\$ 85,942	\$ 10,788	\$ 66,653	\$ 434,302	10,350	\$ 42	9,920	\$ 44	
Aqua Utilities Florida (excluding In State Administrative Costs)		\$ 19,052	\$ 15,286	\$ 6,861	\$ 134,489	\$ 28,784	\$ 48,830	\$ 253,302	7,216	\$ 35	6,455	\$ 39	
Aqua Utilities Florida Per ERC		\$ 3	\$ 2	\$ 1	\$ 19	\$ 4	\$ 7	\$ 35					
Difference from Weighted Peer Average Adjustment										\$ (7)		\$ (5)	\$ 39,394
										\$ 49,495		\$ 29,294	

Comparative Analysis - Administrative and General Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Wastewater

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	701.8	703.8	Admin. & General Expenses Account					775.8						
	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment		
Rate Band - Wastewater 1														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 134,905	\$ 55,268	\$ 15,900	\$ 36,289	\$ 24,118	\$ 41,529	\$ 308,010	9,175	\$ 34	9,035	\$ 34			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 1,298	\$ 1,480	\$ 1,098	\$ 21,526	\$ 4,530	\$ 2,941	\$ 32,873	1,037	\$ 32	1,037	\$ 32			
Difference from Weighted Peer Average Adjustment									\$ (2)	(0.06)	\$ (2)			
									\$ 1,940		\$ 2,479	\$ 2,209		
Rate Band - Wastewater 2														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 170,147	\$ 71,464	\$ 40,166	\$ 94,256	\$ 8,556	\$ 70,860	\$ 455,449	10,547	\$ 43	10,068	\$ 45			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 16,384	\$ 8,877	\$ 4,593	\$ 90,016	\$ 18,982	\$ 34,276	\$ 173,129	4,853	\$ 36	4,314	\$ 40			
Difference from Weighted Peer Average Adjustment									\$ (8)		\$ (5)			
									\$ 36,444		\$ 22,016	\$ 29,230		
Rate Band - Wastewater 3														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 160,643	\$ 67,096	\$ 33,622	\$ 78,622	\$ 12,753	\$ 62,950	\$ 415,685	10,177	\$ 41	9,790	\$ 42			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 934	\$ 1,280	\$ 594	\$ 11,653	\$ 2,896	\$ 5,819	\$ 23,176	594	\$ 39	559	\$ 41			
Difference from Weighted Peer Average Adjustment									\$ (2)		\$ (1)			
									\$ 1,086		\$ 559	\$ 823		
Rate Band - Wastewater 4														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 174,087	\$ 73,274	\$ 42,878	\$ 100,735	\$ 6,816	\$ 74,139	\$ 471,930	10,700	\$ 44	10,184	\$ 46			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 74	\$ 2,549	\$ 95	\$ 1,860	\$ 384	\$ 3,876	\$ 8,838	281	\$ 31	94	\$ 94			
Difference from Weighted Peer Average Adjustment									\$ (13)		\$ 48			
									\$ 3,556		\$ (4,482)	\$ (463)		

Comparative Analysis - Administrative and General Cost per ERC
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Wastewater

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	701.8	703.8	Admin. & General Expenses Account				775.8							
	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	Customers	Total Salaries & Wages, Benefits, Contractual Service, & Misc/Cust	Average Adjustment		
Breeze Hill														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 134,905	\$ 55,268	\$ 15,900	\$ 36,289	\$ 24,118	\$ 41,529	\$ 308,010	\$ 9,175	\$ 34	9,035	\$ 34			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ -	\$ 423	\$ 131	\$ 2,564	\$ 542	\$ 212	\$ 3,872	123	\$ 31	122	\$ 32			
Difference from Weighted Peer Average Adjustment									\$ (2) \$ 258		\$ (2) \$ 288	\$ 273		
Fairways MHP														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 134,905	\$ 55,268	\$ 15,900	\$ 36,289	\$ 24,118	\$ 41,529	\$ 308,010	\$ 9,175	\$ 34	9,035	\$ 34			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 52	\$ 361	\$ 253	\$ 4,950	\$ 1,042	\$ 1,375	\$ 8,033	238	\$ 34	238	\$ 34			
Difference from Weighted Peer Average Adjustment									\$ 0 \$ (43)		\$ (0) \$ 81	\$ 19		
Peace River														
Weight Comparative Companies According to Portion of AUF System Classes	\$ 134,905	\$ 55,268	\$ 15,900	\$ 36,289	\$ 24,118	\$ 41,529	\$ 308,010	\$ 9,175	\$ 34	9,035	\$ 34			
Aqua Utilities Florida (excluding In State Administrative Costs)	\$ 309	\$ 316	\$ 98	\$ 1,920	\$ 406	\$ 332	\$ 3,381	90	\$ 38	91	\$ 37			
Difference from Weighted Peer Average Adjustment									\$ 4 \$ (360)		\$ 3 \$ (279)	\$ (320)		

Comparative Analysis - Customer Service Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Water

Docker No. 100330-WS

Exhibit No. SS-7

Page 1 of 2

April 30, 2010

Customer Accounts Expense										
		601.7	603.7	632.7	634.7	636.7	675.7			
Company	Class	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC
Continental Utility, Inc.	B	\$0	\$0	\$0	\$0	\$77,791	\$0	\$77,791	1,031	75
CWS Communities LP dba Palm Valley	B	\$0	\$0	\$0	\$0	\$9,019	\$0	\$9,019	797	11
Cypress Lakes Utilities Inc	B	\$5,231	\$0	\$0	\$0	\$1,659	\$3,798	\$10,688	1,455	7
Harbor Hills Utilities, LP	B	\$47,596	\$0	\$0	\$0	\$0	\$0	\$47,596	704	68
Labrador Utilities Inc	B	\$3,273	\$0	\$0	\$0	\$1,323	\$3,042	\$7,638	988	8
Placid Lakes Utilities, Inc.	B	\$94,156	\$0	\$0	\$15,779	\$15,040	\$6,563	\$131,538	2,079	63
Rainbow Springs Utilities	B	\$51,390	\$0	\$0	\$0	\$0	\$3,663	\$55,053	2,608	21
Sun Communities Finance LLC d/b/a Water Oak Utility	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,159	-
Tradewinds Utilities, Inc.	B	\$12,262	\$0	\$1,934	\$10,219	\$0	\$1,031	\$25,446	612	42
Utilities, Inc. of Pennbrooke	B	\$6,122	\$0	\$0	\$0	\$1,741	\$4,641	\$12,505	1,478	8
Venture Associates Utilities Corp.	B	\$76,539	\$0	\$1,753	\$0	\$2,798	\$2,980	\$84,071	1,081	78
Allen Lafortune and Otis Fonder	C	\$1,023	\$0	\$0	\$65	\$0	\$0	\$1,088	117	9
Anglers Cove West, Ltd.	C	\$6,705	\$0	\$526	\$219	\$1,563	\$141	\$9,154	340	27
BE Utility Systems, L.L.C. d/b/a Buccaneer Water Service	C	\$8,764	\$0	\$1,769	\$2,753	\$3,221	\$0	\$16,506	974	17
CHC VII, LTD	C	\$13,770	\$0	\$0	\$1,391	\$8,588	\$337	\$24,086	910	26
Crestridge Utility Corporation	C	\$7,230	\$0	\$0	\$0	\$4,705	\$5,548	\$17,483	615	28
CWS Communities LP	C	\$5,014	\$0	\$0	\$2,391	\$3,977	\$151	\$11,533	271	43
Damon Utilities, Inc.	C	\$8,423	\$0	\$83	\$135	\$3,041	\$153	\$11,834	279	42
Four Lakes Golf Club, Ltd.	C	\$6,002	\$0	\$0	\$1,370	\$4,949	\$130	\$12,451	850	15
Four Points Utility Corporation	C	\$8,499	\$0	\$0	\$0	\$1,190	\$617	\$10,306	259	40
Hidden Cove, Ltd.	C	\$527	\$0	\$0	\$149	\$4,625	\$103	\$5,403	136	40
Hidden Valley SPE LLC d/b/a Orange Lake	C	\$3,325	\$0	\$141	\$3,666	\$0	\$0	\$7,132	248	29
Holiday Gardens Utilities, Inc.	C	\$5,729	\$0	\$0	\$0	\$3,352	\$4,197	\$13,279	476	28
Keen Sales Rentals & Utilities Inc.	C	\$10,579	\$0	\$0	\$704	\$1,190	\$666	\$13,139	212	62
L. P. Utilities Corporation	C	\$4,818	\$0	\$0	\$742	\$0	\$2,377	\$7,937	235	34
Lake Yale Treatment Associates, Inc.	C	\$2,715	\$0	\$0	\$553	\$955	\$396	\$4,618	293	16
Northgate Properties, Inc.	C	\$6,250	\$0	\$0	\$0	\$0	\$173	\$6,423	246	26
Plantation Landings, Ltd.	C	\$7,055	\$0	\$0	\$541	\$4,676	\$112	\$12,384	444	28
River Ranch Water Management, LLC	C	\$9,159	\$0	\$90	\$2,772	\$2,926	\$258	\$15,206	1,214	13
S. V. Utilities, Ltd.	C	\$8,288	\$0	\$0	\$469	\$4,698	\$86	\$13,542	759	18
Shangri-La by the Lake Utilities, Inc.	C	\$2,008	\$0	\$0	\$142	\$4,478	\$1,201	\$7,829	181	43
Silver Fox Utility Company LLC d/b/a Timberwood Utilities	C	\$2,542	\$0	\$0	\$735	\$1,554	\$320	\$5,151	160	32
Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities	C	\$9,934	\$0	\$580	\$0	\$12,934	\$482	\$23,929	927	26
Sun Communities Operating Limited Partnership	C	\$3,473	\$0	\$81	\$1,935	\$4,201	\$796	\$10,486	397	26
Tymber Creek Utilities, Incorporated	C	\$2,344	\$0	\$247	\$545	\$5,714	\$399	\$9,249	449	21
Total		\$ 440,748	\$ -	\$ 7,204	\$ 47,271	\$ 191,908	\$ 44,362	\$ 731,493	24,983	29
Total Per ERC		\$ 18	\$ -	\$ 0	\$ 2	\$ 8	\$ 2	\$ 29		
Weight Comparative Companies According to Portion of AUF System Classes										
		\$ 238,222	\$ -	\$ 3,622	\$ 24,189	\$ 99,097	\$ 23,009	\$ 388,139	12,843	\$ 30
Aqua Utilities Florida		\$ 141,728	\$ -	\$ -	\$ -	\$ 256,521	\$ -	\$ 398,249	17,738	\$ 22
Aqua Utilities Florida Per ERC		\$ 8	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ 22		
Difference from Weighted Peer Average Adjustment										\$ (8)
										\$ 137,835

Source: Ms. Dismukes Schedules - File name - KHD-20,21 Comparative Analysis - Class B,C - same county v5.xlsx

Comparative Analysis - Customer Service Cost per ERC
Class B & C Utilities with Operations in Same County
Salaries & Wages, Contractual Service, & Miscellaneous Expenses Account Comparison
Wastewater

Docker No. 100330-WS
Exhibit No. SS-7
Page 2 of 2

April 30, 2010

		Customer Accounts Expense									
		701.7	703.7	732.7	734.7	736.7	775.7				
Company		Salaries and Wages - Employees	Salaries and Wages - Officers, Directors, Stkholders	Contractual Services - Accounting	Contractual Services - Mgt. Fees	Contractual Services - Other	Miscellaneous Expenses	Total Salaries & Wages, Benefits, Contractual Service, & Misc	ERCs	Total Salaries & Wages, Benefits, Contractual Service, & Misc/ERC	
Continental Utility, Inc.	B	\$0	\$0	\$0	\$0	\$52,616	\$0	\$52,616	1,031	\$51	
CWS Communities LP dba Palm Valley	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	790	\$0	
Cypress Lakes Utilities Inc	B	\$4,801	\$0	\$0	\$0	\$232	\$3,728	\$8,761	1,442	\$6	
Environmental Protection Systems of Pine Island, Inc.	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	467	\$0	
Labrador Utilities Inc	B	\$3,150	\$0	\$0	\$0	\$132	\$3,112	\$6,394	958	\$7	
Rainbow Springs Utilities	B	\$51,390	\$0	\$0	\$0	\$0	\$3,603	\$54,993	1,501	37	
Sun Communities Finance LLC d/b/a Water Oak Utility	B	\$0	\$0	\$0	\$0	\$10,380	\$0	\$10,380	1,037	\$10	
Tradewinds Utilities, Inc.	B	\$20,437	\$0	\$0	\$19,950	\$0	\$1,273	\$41,660	366	114	
Utilities Inc of Longwood	B	\$7,217	\$0	\$0	\$0	\$303	\$7,427	\$14,946	1,852	8	
Utilities, Inc. of Pennbrooke	B	\$5,203	\$0	\$0	\$0	\$218	\$4,261	\$9,682	1,256	8	
Anglers Cove West, Ltd.	C	\$2,975	\$0	\$0	\$109	\$10,071	\$117	\$13,272	340	\$39	
BFF Corp.	C	\$2,197	\$0	\$0	\$0	\$9,791	\$85	\$12,074	107	\$113	
CHC VII, LTD	C	\$5,803	\$0	\$0	\$768	\$16,055	\$330	\$22,955	909	\$25	
Damon Utilities, Inc.	C	\$1,348	\$0	\$0	\$414	\$5,759	\$99	\$7,619	101	\$75	
Fairmount Utilities, the 2nd, Inc.	C	\$3,206	\$0	\$0	\$163	\$17,454	\$976	\$21,799	442	\$49	
Four Lakes Golf Club, Ltd.	C	\$10,893	\$0	\$0	\$319	\$25,570	\$153	\$36,935	850	\$43	
Four Points Utility Corporation	C	\$4,515	\$0	\$0	\$208	\$14,396	\$534	\$19,653	258	\$76	
Hidden Cove, Ltd.	C	\$1,139	\$0	\$0	\$143	\$3,121	\$121	\$4,524	127	\$36	
Hidden Valley SPE LLC d/b/a Orange Lake	C	\$1,782	\$0	\$0	\$4,647	\$0	\$0	\$6,429	242	\$27	
L. P. Utilities Corporation	C	\$1,626	\$0	\$0	\$166	\$4,298	\$679	\$6,769	178	\$38	
Lake Yale Treatment Associates, Inc.	C	\$1,448	\$0	\$0	\$86	\$3,576	\$376	\$5,486	293	\$19	
Northgate Properties, Inc.	C	\$2,233	\$0	\$0	\$0	\$4,975	\$110	\$7,318	245	\$30	
Pine Island Cove Homeowners Association, Inc.	C	\$1,265	\$0	\$0	\$121	\$3,311	\$3,139	\$7,836	318	\$25	
Plantation Landings, Ltd.	C	\$3,105	\$0	\$0	\$212	\$7,780	\$135	\$11,232	441	\$25	
River Ranch Water Management, LLC	C	\$4,908	\$0	\$0	\$205	\$11,772	\$285	\$17,171	728	\$24	
S. V. Utilities, Ltd.	C	\$2,966	\$0	\$0	\$374	\$8,133	\$146	\$11,620	759	\$15	
Sebring Ridge Utilities, Inc.	C	\$4,027	\$0	\$0	\$309	\$18,590	\$2,184	\$25,109	535	\$47	
Shangri-La by the Lake Utilities, Inc.	C	\$1,076	\$0	\$0	\$0	\$2,397	\$902	\$4,375	174	\$25	
Silver Fox Utility Company LLC d/b/a Timberwood Utilities	C	\$1,362	\$0	\$0	\$0	\$3,035	\$314	\$4,712	158	\$30	
Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities	C	\$5,323	\$0	\$0	\$74	\$12,161	\$752	\$18,310	854	\$21	
Sun Communities Operating Limited Partnership	C	\$1,861	\$0	\$0	\$0	\$4,147	\$794	\$6,802	384	\$18	
Tymber Creek Utilities, Incorporated	C	\$3,773	\$0	\$0	\$1,535	\$18,910	\$725	\$24,942	420	\$59	
Utility Corporation of Florida, Inc.	C	\$3,259	\$0	\$0	\$1,838	\$17,603	\$31	\$22,731	314	\$72	
Total		\$ 164,288	\$ -	\$ -	\$ 31,640	\$ 286,786	\$ 36,391	\$519,105	19,875	\$ 26	
Total Per ERC		\$ 8	\$ -	\$ -	\$ 2	\$ 14	\$ 2	\$ 26			
Weight Comparative Companies According to Portion of AUF System Classes											
		\$ 87,582	\$ -	\$ -	\$ 18,054	\$ 100,385	\$ 21,012	\$227,033	10,350	\$ 22	
Aqua Utilities Florida		\$ 4,766	\$ -	\$ -	\$ -	\$ 97,726	\$ -	\$102,492	7,216	\$ 14	
Aqua Utilities Florida Per ERC		\$ 1	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ 14			
Difference from Weighted Peer Average Adjustment										\$ (8)	
										\$ 55,796	

Source: Ms. Dismukes Schedules - File name - KHD-20,21 Comparative Analysis - Class B,C - same county v5.xlsx

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

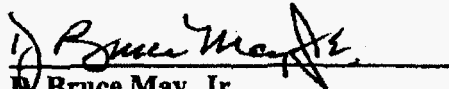
In Re: Application for increase in water and)	
wastewater rates in Alachua, Brevard, DeSoto,)	DOCKET NO. 100330-WS
Highlands, Lake, Lee, Marion, Orange,)	
Palm Beach, Pasco, Polk, Putnam,)	Dated: May 3, 2011
Seminole, Sumter, Volusia, and Washington)	
Counties by Aqua Utilities Florida, Inc.)	

**AQUA UTILITIES FLORIDA, INC.'S SECOND SUPPLEMENTAL
RESPONSE TO CITIZENS' PRELIMINARY AREAS OF CONCERN**

Aqua Utilities Florida, Inc. ("AUF"), by and through undersigned counsel, hereby files its Second Supplemental Response to Citizens' Preliminary Areas of Concern. Specifically, attached hereto is AUF's supplemental response to the Class C Utility comparison submitted by the Office of Public Counsel to the staff and the parties on April 15, 2011.

Respectfully submitted this 3rd day of May, 2011.

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03058 MAY-3 =

FPSC-COMMISSION CLERK

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CERTIFICATE OF SERVICE

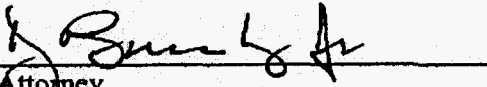
I hereby certify that a true and correct copy of the foregoing was furnished by e-mail and U.S. Mail this 3rd day of May, 2011 to:

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RESPONSE TO OPC'S CLASS C COMPANY COMPARISON
DOCKET NO. PSC-100300-WS

On March 31, 2011, OPC filed its Preliminary Areas of Concern and claimed that it had performed an "analysis using Class C companies" that showed that the management fees allocated to AUF by its service company -- Aqua Services -- have not produced any cost savings, but instead has resulted in excessive costs. OPC did not attach a copy of its "analysis" when it filed its Preliminary Areas of Concern. OPC later provided a copy of its "analysis" to staff and the parties on April 15, 2011 in response to staff's request. AUF has reviewed OPC's submission and respectfully submits that it is fundamentally flawed. However, before examining those flaws in more detail, AUF believes it is important to address two other general deficiencies at the outset.

First, OPC's claims regarding allocated costs completely overlooks the Commission's findings with respect to the reasonableness of AUF's allocated costs in the last rate case. In that case, the Commission noted that its staff had performed an audit of AUF's affiliate transactions for the test year 2007 and ultimately concluded that "there was nothing found in the audit to suggest that the affiliate charges were unreasonable or imprudent." Order No. PSC-09-0385-FOF-WS at 78.

Second, in an effort to justify its comparison group of Class C utilities, OPC erroneously claims that in the last case the Commission stated that it would be "more appropriate to make this comparison using Class C companies." OPC misquotes the Commission. What the Commission actually said was:

Additionally, we do not believe that OPC witness Dismukes' methodology for her recommended adjustments is appropriate. Although AUF is considered a Class A utility, we note that it is actually a collection of many different widely dispersed systems, most of which would be considered class C utilities if on a stand-alone basis. The comparison group proposed by witness Dismukes does not take this into account and inaccurately compares AUF to Class A single systems. We find that the comparison analysis proposed by witness Dismukes does not provide an appropriate basis to warrant an adjustment being made. . . In summary, based on our staff's audit and our review of the record, we find that no adjustment is needed for charges from affiliates.

Id.

OPC'S "ANALYSIS" IS FUNDAMENTALLY FLAWED

The materials that OPC provided to staff do not constitute an "analysis" in the traditional sense. Rather, it is a hastily assembled comparison of AUF to other Class C water and wastewater utility companies. Courts and the Commission have repeatedly cautioned against these types of shallow comparisons that fail to take into account the actual differences in the utilities being compared. *See Sunshine Utilities of Cent. Fla., Inc. v. Fla. Pub. Serv. Comm'n*, 624 So. 2d 306 (Fla. 1st DCA 1993) ("In determining whether an executive salary is reasonable compared to salaries paid to other company executives, the comparison must, at the minimum, be based on a showing of similar duties, activities, and responsibilities and the person receiving the salary."); *See also* FPSC Order No. 20066 ("A valid comparison would take into account all differences and similarities of the utilities whose rates were being compared.") In short, the policy of the Courts and the Commission is clear: if a "comparison" is to have any place in a proceeding to set rates, it must compare "apples to apples", otherwise it is misleading and invalid. As demonstrated below, OPC's comparison makes no effort to compare "apples to apples."

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The Comparison is Based on Faulty Assumptions.

By comparing AUF to Class C water/wastewater utilities, OUC assumes that each of AUF's systems that are part of this rate case would be considered a Class C Utility if those systems were required to report on a stand-alone basis. While that is true for many of AUF's systems, it is not true for all. Indeed, OPC overlooks the fact that AUF owns 7 water systems and 6 wastewater systems that would be considered Class B Companies if they were required to report on a stand-alone basis. Thus, OPC's "comparison group" is inappropriate because the group is comprised entirely of Class C Companies and fails to include a representative number of Class B utilities.

The Comparison Incorrectly Includes Both Allocated and Non Allocated Costs, and thus Grossly Overstates Aqua Services' Costs.

OPC's comparison schedule incorrectly shows an average AUF Water cost of \$183 per ERC and \$191 per customer and an AUF Wastewater cost of \$239 per ERC and \$268 per customer. OPC then incorrectly asserts that these average costs are the result of charges for services provided by Aqua Services.

OPC bases its comparison on Salaries & Wages, Pensions & Benefits and all of the Contractual Services expense account information from AUF's 2009 Annual Report, and then erroneously infers that the total of these expenses represent charges for services provided to AUF by Aqua Services. That is incorrect. The expense amounts in AUF's Annual Reports include both allocated and non allocated costs. Thus, OPC's comparison schedule grossly overstates the allocated costs of Aqua Services.

In addition, close review of the information underlying AUF's 2009 Annual Report, including specific Salaries & Wages, Pensions & Benefits and Contractual Services expense accounts, shows that the Aqua Services costs allocated for AUF Water are \$29 per ERC and \$30 per Customer. The allocated costs for AUF Wastewater are \$27 per ERC and \$30 per Customer. OPC ignores this cost information.

The Comparison is Based on Widely Dispersed Class C Company Cost Information.

The term "analysis" necessarily implies a thorough examination and evaluation of information, which OPC failed to do. Instead, OPC has simply lifted selective operating expense, ERC and Customer information from the 2009 Annual Reports of several Class C companies, and then uses that selective information to produce a mathematical average cost based solely on those reported numbers. OPC calculates an average Florida Class C Water Company expense of \$137 per ERC and \$109 per Customer. However, a close review of OPC's schedule reveals that, for individual Class C Water Companies, expenses per ERC range from a low of \$15 to a high of \$2,665 and the expenses per Customer range from a low of \$7 to a high of \$2,665. This underscores the inherent flaws in relying on cost comparisons among and between utilities. The extreme disparity of these individual water company costs clearly illustrates that OPC's list of Class C Water Companies have dissimilar costs and operating characteristics, which cannot be relied upon for comparative purposes.

Likewise, OPC calculates an average Florida Class C Wastewater Company expense of \$189 per ERC and \$129 per Customer. Again, a close review of OPC's schedule reveals that, for individual Class C Wastewater Companies, expenses per ERC range from a low of \$14.63 to a high of \$970.98, and the expenses per Customer range from a low of \$6.52 to a high of \$970.98. The extreme disparity of these individual wastewater company costs clearly illustrates that OPC's list of Class C Wastewater Companies have dissimilar costs and operating characteristics, which cannot be relied upon for comparative purposes.

Using OPC's own inherently flawed data, the following chart¹ shows that AUF's costs are nowhere near the highest of Class C companies in the State.

Comparison of AUF to Lowest and Highest Class C Companies Avg Cost			
Water Systems		Cost Per ERC	Cost per Customer
Orangedale Utilities, Inc.	Lowest	\$ 15	\$ 7
Kemple Water Company		\$ 33	\$ 33
Heather Hills Estates Utilities, LLC		\$ 38	\$ 38
Coral Cay Water & Sewer Company		\$ 42	\$ 46
Aqua Utilities Florida	AUF	\$ 183	\$ 191
Sun River Utilities, Inc.		\$ 550	\$ 550
Camachee Island Company, Inc.		\$ 820	\$ 759
Mountain Lake Corporation		\$ 1,322	\$ 892
Farnton Water Resources LLC	Highest	\$ 2,665	\$ 2,665
Wastewater Systems		Cost Per ERC	Cost per Customer
Orangedale Utilities, Inc.	Lowest	14.63	6.52
Heather Hills Estates Utilities, LLC		30.69	30.86
Lake Placid Utilities, Inc.		39.47	36.48
West Lakeland Wastewater, Inc.		38.52	38.77
Aqua Utilities Florida	AUF	238.52	267.67
C.F.A.T. H2O, Inc.		535.97	329.83
Sun River Utilities, Inc.		282.73	372.02
Highlands Utilities Corporation		789.88	789.88
Innerness Island Development Corporation	Highest	970.98	970.98

In reviewing OPC's schedule, it appears that OPC made no meaningful attempt to evaluate the differences among the individual companies. For example, if it had, OPC would have quickly questioned the inclusion of Orangedale Utilities, Inc. Orangedale is the lowest cost water and wastewater company listed in OPC's comparison group. However, a quick review of that company's 2009 Annual Report reveals that the company is not in compliance with the Uniform System of Accounts prescribed by the Commission. In addition, the utility's wastewater expense schedule S-3 contains only a handwritten notation, "Accounts not separated in 2009." Furthermore, according to OPC's schedule, the only expenses reported for Orangedale were Contractual Services - Professional expenses of \$600 in Water and \$600 in Sewer. Based on this anomaly alone OPC should have removed this utility from its comparison group. However, there is more. On March 12, 2011, Orangedale formally notified the Commission that it had abandoned water and wastewater facilities. See FPSC Docket No. 110076-WS.

The Comparison Relies On Information That Is Inconsistently Reported.

OPC's schedule contains averages for various expenses that are inconsistently reported by individual Class C utilities in its comparison group, which in some instances are developers. For example, OPC's comparison group contains a high number of Class C systems that report no Salaries & Wages or Employee Pensions & Benefits expenses, but then inexplicably includes those systems in the comparison group average. In fact, the cost per ERC that the OPC uses in its flawed analysis overlooks the fact that 50% of the Class C Water utilities and 41% of the Class C Wastewater utilities in the comparison group have no Salary & Wages. Consequently, OPC's comparison schedule dramatically understates average costs and thus is misleading and invalid.

¹ As explained herein, this chart is included for illustrative purposes only and AUF disputes the accuracy of the cost information set forth in OPC's schedule. The chart contains the 4 lowest cost and the 4 highest cost Class C companies in OPC's schedule compared to AUF's "costs" as alleged by OPC.

Water/Wastewater Monthly Bill Comparisons
Residential Service
December 31, 2010

Exhibit SS-9
Page 1 of 3

Utility	Last Rate Case Processed	Additional Information
1 Alachua County		
Aqua Utilities Florida, Inc.	2008	
Kincaid Hills Water Company	Never	
2 Brevard County		
Aqua Utilities Florida, Inc.	2008	
Colony Park Utilities, Inc.	2008	
East Central Florida Services, Inc.	Never	
Farmon Water Resources, LLC	Never	Bulk Raw Water Provider
Northgate Properties, Inc. (Bi Monthly)	Never	
Service Management Systems, Inc.	2003	Receivership - 2010
Wastewater Service only		
3 Charlotte County*		
Aqua Utilities Florida, Inc.	2008	
MSKP Town and Country Utility Company, LLC	Never	
Sun River Utilities Inc.	Never	
4 DeSoto County*		
Aqua Utilities Florida, Inc.	2008	
Sun River Utilities, Inc.	Never	
5 Hardee County		
Aqua Utilities Florida, Inc.	2009	
TBBT Utility, LLC	Never	
6 Highlands County		
Aqua Utilities Florida, Inc. (formerly Florida Water Service Corp.)	2008	
C & H Utilities, Inc.	Never	
Country Club Utilities, Inc.	Never	
Damon Utilities, Inc.	2009	
Fairmont Utilities, the 2nd, Inc.	2009	
Francis I Utilities, L.L.C.	Never	
Highlands Utilities Corporation	1994	Sold to Town of Lake Placid
Holmes Utilities, Inc.	2001	
L.P. Utilities Corporation	2003	
Lake Placid Utilities, Inc.	2011	
Mink Associates II, LLC d/b/a Crystal Lake Club Utilities	2009	
Placid Lakes Utilities, Inc.	2009	
Sebring Ridge Utilities, Inc.	1993	
Silver Lake Utilities, Inc. (No Tariff at this time.)	Never	
Sun Communities Acquisition, LLC d/b/a Buttonwood Bay Utilities	Never	
Utility Corporation of Florida, Inc.	Never	
7 Lake County		
Aqua Utilities Florida, Inc.	2008	
Brendenwood Water Systems	2010	
CWS Communities, LP (\$6.64 unoccupied)	2009	
Century Estates Utilities, Inc.	1996	
Colina Bay Water Company, LLC	Never	
Harbor Hills Utilities, L.P. (Bi Monthly)	Never	
Hidden Valley SPE LLC d/b/a Orange Lake	2009	
Lake Utility Services, Inc.	2011	Recent Case Not Reflected
Lake Yale Treatment Associates, Inc.	Never	
Oak Springs, LLC	Never	
Pine Harbour Water Utilities, LLC	Never	
Raintree Utilities, Inc. - Raintree Harbour Subdivision	2008	
Utilities Not Listed by OPC		
COL Utility System, L.L.C.		
Shangri-La by the Lakes Utilities, Inc.		
Sun Communities Finance, LLC d/b/a Water Oak Utility		
TLP Water, Inc.		
Utilities, Inc. of Pennbrooke		
W.B.B. Utilities, Inc.		

Exhibit SS-9
Page 2 of 3

Utility	Last Rate Case Processed	Additional Information
8 Lee County		
Aqua Utilities Florida, Inc.	2008	
Bayshore Utilities Inc.	Never	
BE Utility Systems, L.L.C. d/b/a Buccaneer Water Service	1996	
Environmental Protection Systems of Pine Island, Inc.	2007	
Forest Utilities, Inc.	Never	
Fountain Lakes Sewer Corporation	1993	
Hunter's Ridge Utility Co. of Lee County	Never	Transferred to Non-Profit
Mobile Manor Water Company, Inc.	2009	
MSKP Town and Country, LLC	Never	
Ni Florida, LLC	Never under Ni, Florida	
Pine Island Cove Homeowners Association, Inc.	Never	
Useppa Island Utility, Inc.	2007	
Utilities, Inc. of Eagle Ridge	2009	
9 Marion County		
Aqua Utilities Florida, Inc.		
Arma Water Services LLC	Never	New Utility
BFF Corporation	2005	
Century-Fairfield Village, Ltd.	Never	
C.F.A.T. H2O, Inc.	Never	Previously was in Receivership
County-Wide Utility Co., Inc.	2007	
East Marion Sanitary Systems, Inc.	2002	
Marion Utilities, Inc.	1995	
Rainbow Springs Utilities, L.C.	1995	
Residential Water Systems, Inc.	2006	
S & L Utilities, Inc.	Never	
Sun Communities Operating Limited Partnership	Never	
Sunshine Utilities of Central Florida, Inc.	2002	
Tradewinds Utilities, Inc.	2011	Recent Case Not Reflected
Utilities, Inc. of Florida	2010	
Venture Associates Utilities Corp.	Never	
Windstream Utilities Company	Never	
# Orange County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	
East Central Florida Services, Inc.	Never	
Oak Springs, LLC	Never	
Pluris Wedgefield, Inc.	2008	Never under Pluris
Utilities, Inc. of Florida	2010	
# Palm Beach County		
Aqua Utilities Florida, Inc.	2008	
Parkland Utilities, Inc.	1996	
W.P. Utilities, Inc.	2008	
# Pasco County		
Aqua Utilities Florida, Inc.	2008	
Allen Lafortune and Otis Fonder	1998	
Crestridge Utility Corporation	1993	
HV Utility Systems, L.L.C.	Never	
Holiday Gardens Utilities, Inc.	1993	
Kemple Water Company	Never	
LWV Utilities, Inc.	2007	
Labrador Utilities, Inc.	2009	
Mad Hatter Utility, Inc.	1997	
Orangeland Water Supply	2008	
Orangewood Lakes Services, Inc.	2008	
Paradise Lakes Utility, LLC	1998	
Silver Fox Utility Company, LLC d/b/a Timberwood Utilities	2005	
Utilities, Inc. of Florida	2010	
Utilities Not Listed by OPC		
Ni Florida, LLC		

Exhibit SS-9

Page 3 of 3

Utility	Last Rate Case Processed	Additional Information
# Polk County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	
Alturas Utilities, LLC	2010	
Angler's Cove West, Ltd.	2008	
CHC VII, Ltd.	Never	
Crooked Lake Park Sewerage Company	2007	Financial & Environmental Issues
Cypress Lakes Utilities, Inc. (formerly Cypress Lakes Associates, Ltd.)	2010	
Four Lakes Golf Club, Ltd.	Never	
Four Points Utility Corporation	Never	Currently in Show Cause
Gold Coast Utility Corp.	2008	
Grenelefe Resort Utility Inc.	Currently in Rate Case	Currently in Rate Case
Hidden Cove, Ltd.	Never	
Keen Sales, Rentals and Utilities, Inc. - Ellison Park	2009	
Mountain Lake Corporation	2000	
Orchid Springs Development Corporation	1998	
Park Water Company	2006	
Pinecrest Ranches, Inc.	2006	
Plantation Landings, Ltd.	2008	
River Ranch Water Management, L.L.C.	2003	Currently in Rate Case
S.V. Utilities Ltd.	Never	
Sunrise Utilities, LLC	Never	Currently in Rate Case
TBBT Utility, LLC	Never	
Tevalo, Inc. d/b/a McLeod Gardens Water Company	2002	
West Lakeland Wastewater, Inc.	2008	
# Putnam County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	
St. Johns Landing of Putnam County Utility Services, Inc.	Never	
d/b/a St. Johns Landing Utilities Services		
St. Johns River Club Utility Company, LLC	Never	
# Seminole County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	
CWS Communities, LP d/b/a Palm Valley Utility	2010	
Sanlando Utilities Corporation	2010	
Utilities, Inc. of Florida	2010	
Utilities, Inc. of Longwood	2010	
# Sumter County		
Aqua Utilities Florida, Inc.	2008	
Cedar Acres, Inc.	Never	
Central Sumter Utility Company, L.L.C. (No Tariff at this time.)	Never	
Continental Utility, Inc.	2008	
North Sumter Utility Company, L.L.C.	Never	Sold to County District
Orange Blossom Utilities, Inc.	Never	
# Volusia County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	
D & E Water Resources, L.L.C.	Never	
Famton Water Resources, L.L.C.	Never	Bulk Raw Water Provider
North Peninsula Utilities Corporation	2005	
Plantation Bay Utility	2006	
Tymber Creek Utilities, Incorporated	2004	
# Washington County		
Aqua Utilities Florida, Inc. (formerly Florida Water Services Corp.)	2008	

Aqua Florida
Average Consumption per Customer
Sep-11

Avg Gals Sold	Total State				AUF Consolidated			
	2008	2009	2010	2011	2008	2009	2010	2011
Residential	6,044	5,861	4,942	4,961	5,967	5,820	4,721	4,727
% decline to 08				-17.9%				-20.8%
Commercial	16,290	15,829	17,992	16,207	16,895	18,929	19,975	17,563
Trailer	1,916	1,810	1,715	1,746				
MultiFam	175,186	213,762	146,509	356,729				
Total	6,109	5,884	5,109	5,110	6,158	6,044	4,980	4,946
								-19.7%
Active Cust Ct								
Residential	19,874	19,839	19,767	19,701	15,945	15,874	15,717	15,594
				-0.9%				-2.2%
Commercial	715	698	685	679	283	276	272	272
Trailer	1,725	1,769	1,794	1,791				
MultiFam	7	4	4	4				
Total	22,320	22,311	22,249	22,175	16,229	16,150	15,988	15,866
				-0.7%				-2.2%
Avg Gals Sold	AUF 1				AUF 2			
	2008	2009	2010	2011	2008	2009	2010	2011
Residential	8,795	8,767	6,531	6,737	4,430	4,232	3,752	3,654
% decline to 08				-23.4%				-17.5%
Commercial	17,082	18,850	30,728	17,096	16,864	18,928	18,386	17,631
Trailer	-	-	-	-				
MultiFam	-	-	-	-				
Total	8,853	8,832	6,684	6,800	4,717	4,566	4,083	3,974
				-23.2%				-15.8%
Active Cust Ct								
Residential	5,613	5,556	5,478	5,424	10,333	10,318	10,238	10,170
				-3.4%				-1.6%
Commercial	39	36	35	33	244	240	237	239
Trailer								
MultiFam								
Total	5,652	5,592	5,513	5,457	10,576	10,558	10,475	10,409
				-3.5%				-1.6%

Aqua Florida - AUF
Rate Case Expense on 9/30/11 through Completion

Type of Expense	Expense Incurred Sept. 30 2011	Projected expenses Oct.1st through Completion
Legal	\$ 532,115	\$ 118,556
Consulting	\$ 406,547	\$ 21,475
Service Company	\$ 164,055	\$ 40,921
Other	\$ 114,418	\$ 24,520
Total Rate Case Expense	\$ 1,217,135	\$ 205,472

Detail Of Legal, Consultants & Service Company Employees

	Rate	Approx. Hours Billed	Total Amount Billed	Projected Hours	Projected Costs	Description of Work performed
<u>Legal</u>						
Holland Knight	Wgt Avg legal rate \$ 315	1,689	\$ 532,115	376	\$ 118,556	Attorney licensed to practice law in Florida and represents utility clients before the FLPSC. See attached legal bills.
May, Walker	Partner Hr Rate - \$390					
Rollini	Associate Hr Rate - \$200					
Hatch	Paralegal Hr Rate - \$155					
Total Legal Exp. For Case	Totals		\$ 532,115		\$ 118,556	
<u>Consultants</u>						
Timothy P. Ward, CPA	\$ 109.88					Deferred taxes and related discovery and audit responses, Used & Useful audit and related discovery responses, EUW, I&I calculations, engineering schedules & appendix, MFR review, Discovery management.
	Billed	1,767	\$ 194,150	-	\$ -	
	Future Estimated					
Ronald J. Pasceri	\$ 86.88					Rate base and related audit and discovery responses, completion of supporting workpapers, and analysis of book and tax issues
	Billed	1,404	\$ 121,973	56	\$ 4,861	
	Future Estimated					
Frank Seidman						Witness for Used & Useful calculation
	Billed				\$ 7,500	
	Future Estimated					
Daniel T. Franceski	\$ 86.78					Billing Analysis and related audit and discovery responses, MFR programming and execution, Rate Design and related audit and discovery responses
	Billed	1,042	\$ 90,424	105	\$ 9,114	
	Future Estimated				21,475	
Total Consultant Exp. For Case	Totals		406,547			
<u>Service Company</u>						
Employee						
Devine, Brian	\$ 46	239	\$ 11,084	50	\$ 2,319	Accounting Services - Provide supporting financial data and response to audit and discovery questions
Joyce, Kim	\$ 109	370	\$ 40,405	154	\$ 16,817	Lead in house counsel for rate case
Burns, Kelly	\$ 39	743.5	\$ 29,294	76	\$ 2,994	Accounting - Provide supporting financial data. Allocations & Administrative functions; respond to audit and discovery questions
Hopper, Mary	\$ 95	610	\$ 57,690	144	\$ 13,619	In house counsel for rate case; assist and review responses to audit and discovery
Bhatti, Nameer	\$ 39	609	\$ 23,799	100	\$ 3,908	Accounting Services - Provide supporting financial data; prepare management study and response to discovery
Stahl, Alex	\$ 18	10	\$ 181	-	\$ -	Seasonal - Research & Administrative
McVicker, Allison	\$ 42	38	\$ 1,601	30	\$ 1,264	Accounting Services - Provide supporting financial data and manage discovery
Total Service Employee Exp. For Case	Totals		\$ 164,055		\$ 40,921	
<u>Other</u>						
Travel & Fl. meetings/hearings		\$ 21,991		\$ 5,020		
System Maps		\$ 4,748		\$ -		
PSC Filing Fee		\$ 13,500		\$ -		
Printer - Filing		\$ 8,193		\$ -		
Notice Requirement		\$ 59,956		\$ 18,500		Protested PAA process requiring approximately same amount of noticing requirements.
PwC Review		\$ 2,500		\$ -		
Other Expense		\$ 3,530		\$ 1,000		
Total Other Exp. For Case			\$ 114,418		\$ 24,520	

Aqua Florida - AUF
Rate Case Expense on 9/30/11 through Completion

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Detail Of Legal, Consultants & Service Company Employees

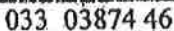
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<u>Consultants</u>							
		\$ 109.88					Deferred taxes and related discovery and audit responses, Used & Useful audit and related discovery responses, EUW, I&I calculations; engineering schedules & appendix; MFR review; Discovery management.
Timothy P. Ward, CPA	Billed		1,767	\$ 194,150		\$ -	
	Future Estimated						
		\$ 86.88					Rate base and related audit and discovery respones, completion of supporting workpapers, and analysis of book and tax issues
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	Future Estimated				56	\$ 4,861	
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Other Expense		\$ 3,530			\$ 1,000		
Total Other Exp. For Case			\$ 114,418		\$ 24,520		

Legal Invoices
Consultant Hours
Consultant Invoices
Additional Other Invoices since last update
Service Company Employee Description of Hours and Timesheets
Consultant Invoices

\$ 141.87

4. 1. 196. 00

\$511.00



CHECK REQUEST

AUG 02 2010

ACCOUNTS PAYABLE

PLEASE ISSUE WIRE TO:

VENDOR NO 29192

1 Vendor Name

Holland & Knight

(Complete lines 2 to 5. If a vendor number is not known.)

2 Wire info.

Business Purpose:

Services:

Florida Regulatory Matters

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

2530662

Special instructions

Please return check to:

Peggy Mabley

Invoice Date

June 22, 2010

Invoiced Due Date

July 28, 2010

Amount \$

\$6,278.00

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co. No.	Accounting Unit (Budget No.)	General Ledger Account	Sub- Account	Amount	Description
	0001	633800		6,278.00	
			TOTAL	\$6,278.00	

TOTAL

\$6,278.00

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

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June 22, 2010
Invoice 2530662

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TERMS: DUE ON RECEIPT AUG 02 2010

BY: _____

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #117542.00004
General Florida regulatory matters

Fees for Professional Services \$ 6,278.00

INVOICE TOTAL

\$ 6,278.00

BALANCE DUE THIS INVOICE

\$ 6,278.00

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville FL., 32202
DOMESTIC Clients: ABA #063000021
INTERNATIONAL Clients: SWIFT #HNPUS33
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. #2090002390441

Please indicate our INVOICE NUMBER as reference in your wire transfer.

If you wish to remit by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

ACCOUNTS PAYAB
Rate Case

5/20 - 5/21

\$109.50
\$46.00
255.50

Remainder
Legal Fee

K. Joyce
1/27/10

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 2
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*Representative Office

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through May 31, 2010
in connection with the following:

Our Matter #117542.00004
General Florida regulatory matters

05/03/10	Extended phone conference with Troy Rendell regarding acquisition adjustment workshop; call from Patti Daniel; review same. D. Bruce May .50 hours at 365.00 per hour..	182.50
05/04/10	Call from client regarding legislative issues. D. Bruce May .30 hours at 365.00 per hour.	109.50
05/06/10	Call with Troy Rendell regarding South Seas complaint. D. Bruce May .20 hours at 365.00 per hour.	73.00
05/06/10	Call from Patti Daniel regarding certification requirements. D. Bruce May .50 hours at 365.00 per hour.	182.50
05/07/10	Call from Chris Franklin regarding public counsel comments. D. Bruce May .80 hours at 365.00 per hour.	292.00

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 2

05/07/10	Call from Patti Daniel regarding acquisition adjustment issues. D. Bruce May .30 hours at 365.00 per hour.	109.50
05/10/10	Call from Jack Lihvarcik regarding meeting with OPC, Kelly; call from Troy Rendell regarding same. D. Bruce May .60 hours at 365.00 per hour.	219.00
05/10/10	Call from Patti Daniel regarding acquisition adjustment rule. D. Bruce May .30 hours at 365.00 per hour.	109.50
05/11/10	Call from Patti Daniel regarding acquisition adjustment proposed rule by staff; call from Chris Franklin regarding same. D. Bruce May .40 hours at 365.00 per hour.	146.00
05/12/10	Call from Troy Rendell regarding fire hydrant issue; call from Patti Daniel regarding same. D. Bruce May .40 hours at 365.00 per hour.	146.00
05/12/10	Call from Jack Lihvarcik regarding OPC issue with Steve Reilly; call from OPC counsel. D. Bruce May .90 hours at 365.00 per hour.	328.50
05/13/10	Call from Jack Lihvarcik regarding OPC issues; review OPC mandate; review statutory authority of OPC. D. Bruce May .60 hours at 365.00 per hour.	219.00
05/17/10	Extended phone conference with Jack Lihvarcik regarding OPC activities; call from OPC counsel. D. Bruce May .60 hours at 365.00 per hour.	219.00
05/17/10	Call from Cynthia Henderson regarding Florida Public Service Commission nominating process. D. Bruce May .50 hours at 365.00 per hour.	182.50

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 3

05/17/10	Review acquisition adjustment rule proposal; call from Patti Daniel; call from Troy Rendell. D. Bruce May .90 hours at 365.00 per hour.	328.50
05/18/10	Telephone conference from Troy Rendell regarding Florida Public Service Commission application issue; call from Florida Public Service Commission General Counsel. D. Bruce May .70 hours at 365.00 per hour.	255.50
05/18/10	Call from Carl Smith regarding acquisition adjustment rule; call from Patti Daniel regarding same. D. Bruce May .40 hours at 365.00 per hour.	146.00
05/19/10	Prepare for acquisition adjustment rule workshop; call from Troy Rendell. D. Bruce May .80 hours at 365.00 per hour.	292.00
05/20/10	Prepare for and participate in acquisition adjustment rule workshop; meeting with Troy Rendell; prepare post-hearing workshop comments. D. Bruce May 3.10 hours at 365.00 per hour.	1131.50
05/20/10	Call from Troy Rendell regarding Florida Public Service Commission application process and potential applicants. D. Bruce May .30 hours at 365.00 per hour.	109.50 ✓
05/20/10	Review ROE leverage formula recommendation; conference with Erik Saylor, Florida Public Service Commission counsel. D. Bruce May .40 hours at 365.00 per hour.	146.00 ✓
05/21/10	Call from Stephanie Clapp; continue to prepare post-hearing comments. D. Bruce May .70 hours at 365.00 per hour.	255.50 ✓

Rate
Case

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 4

05/21/10 Extended phone conference with Jack Lihvarcik
and Office of Public Counsel (J.R. Kelley)
regarding OPC's statements about AUF.
D. Bruce May 1.10 hours at 365.00 per hour. 401.50

05/24/10 Call from J.R. Kelley regarding phone call with
Jack Lihvarcik.
D. Bruce May .40 hours at 365.00 per hour. 146.00

05/25/10 Call from Stephanie Clapp regarding
acquisitions; review acquisition adjustment
comments.
D. Bruce May .60 hours at 365.00 per hour. 219.00

05/27/10 Review acquisition adjustment rule; call from
Patti Daniel.
D. Bruce May .40 hours at 365.00 per hour. 146.00

05/28/10 Call from Patti Daniel regarding acquisition
rule; call from counsel for Florida Public
Service Commission regarding rule comments.
D. Bruce May .50 hours at 365.00 per hour. 182.50

Total Fees for Professional Services\$ 6,278.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	17.10	365.00	6,278.00

Current Billing for this Matter 6,278.00

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 22, 2010
Invoice 2530662
Page 5

BALANCE DUE THIS INVOICE\$ 6,278.00

Law Offices

HOLLAND & KNIGHT LLP

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Jacksonville	Orlando	West Palm Beach	Tel Aviv

Representative Office

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

July 21, 2010
Invoice 2541420

TERMS: DUE ON RECEIPT

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AUG 02 2010
ACCOUNTS PAYABLE

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Our Matter #117542.00004
General Florida regulatory matters

Fees for Professional Services \$ 6,293.50

INVOICE TOTAL \$ 6,293.50

BALANCE DUE THIS INVOICE \$ 6,293.50

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/22/10	2530662	6,278.00

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

July 21, 2010
Invoice 2541420
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:

6,278.00

TOTAL DUE

\$ 12,571.50

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

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214 N. Hogan Street, Jacksonville FL, 32202
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HOLLAND & KNIGHT LLP
ACCT. #2090002390441

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Holland & Knight LLP
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11050 Lake Underhill Road
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06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
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Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

July 21, 2010
Invoice 2541420
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through June 30, 2010
in connection with the following:

Our Matter #117542.00004
General Florida regulatory matters

06/01/10	Call from Chris Franklin; call from Charlie Beck; call from Attorney General, Cecilia Bradley, regarding alleged overbilling of Scottish Highlands.	
	D. Bruce May .60 hours at 365.00 per hour.	219.00
06/01/10	Call from Troy Rendell regarding complaint to South Seas; call from Ralph Jaeger; call from Jack Lihvarcik; call from Carl Smith.	
	D. Bruce May 1.10 hours at 365.00 per hour.	401.50
06/01/10	Review acquisition adjustment rule; call from Patti Daniel; call from Troy Rendell.	
	D. Bruce May 1.40 hours at 365.00 per hour.	511.00
06/03/10	Multiple phone calls to Ralph Jaeger regarding South Seas complaints; call from Troy Rendell; call Jack Lihvarcik; call from counsel for South Seas.	
	D. Bruce May 1.20 hours at 365.00 per hour.	438.00

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July 21, 2010
Invoice 2541420
Page 2

06/04/10	Call from Troy Rendell regarding enforcement action/South Seas complaints/Chuluota; review correspondence from Stan Rieger. D. Bruce May .70 hours at 365.00 per hour.	255.50
06/04/10	Call from Patti Daniel regarding acquisition adjustment rule comments; call from Troy Rendell regarding same; call with Florida Public Service Commission counsel, Curt Kiser, regarding same. D. Bruce May .60 hours at 365.00 per hour.	219.00
06/11/10	Call from Florida Public Service Commission counsel, Ralph Jaeger, regarding South Seas; call from Jack Lihvarcik; call from Harry Householder. D. Bruce May .60 hours at 365.00 per hour.	219.00
06/11/10	Call from client regarding acquisition adjustment rule; call from staff. D. Bruce May .40 hours at 365.00 per hour.	146.00
06/14/10	Multiple phone calls from Florida Public Service Commission counsel regarding possible enforcement action and complaints; review status of complaints; call to Ralph Jaeger. D. Bruce May .80 hours at 365.00 per hour.	292.00
06/14/10	Call from Florida Public Service Commission staff regarding acquisition adjustment rule comments; review and prepare same. D. Bruce May .60 hours at 365.00 per hour.	219.00
06/15/10	Extended phone conference with Ralph Jaeger regarding South Seas complaints; call from Jack Lihvarcik; call from Troy Rendell; prepare internal memorandum regarding same. D. Bruce May 1.40 hours at 365.00 per hour.	511.00

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Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

July 21, 2010.
Invoice 2541420
Page 3

06/16/10	Continue to prepare comments on acquisition adjustment rule; multiple phone calls from Troy Rendell; prepare analysis regarding same. D. Bruce May 2.10 hours at 365.00 per hour.	766.50
06/17/10	Continued preparation of acquisition adjustment comments; call from JoAnne Chase at Florida Public Service Commission; call from Troy Rendell. D. Bruce May 1.00 hours at 365.00 per hour.	365.00
06/18/10	Multiple phone calls with Kim Joyce; multiple phone calls with Troy Rendell; continued review and revise acquisition adjustment rule comments. D. Bruce May .80 hours at 365.00 per hour.	292.00
06/21/10	Multiple phone calls to client; review, finalize and file post-workshop comments on acquisition adjustment rule. D. Bruce May 1.70 hours at 365.00 per hour.	620.50
06/25/10	Call from Troy Rendell regarding Florida Public Service Commission Commissioners that will participate in rate case; review rate case, schedule issues. D. Bruce May .60 hours at 365.00 per hour.	219.00
06/29/10	Continue review of file and online review of Public Service Commission records for related case information; prepare file for attorney Georgianna Hatch 2.70 hours at 140.00 per hour.	378.00
06/30/10	Continue to prepare file and review Public Service Commission online systems for information related to file Georgianna Hatch .80 hours at 140.00 per hour.	112.00

Rate
Case

Rate
Case

Rate
Case

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
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July 21, 2010
Invoice 2541420
Page 4

06/30/10 Call from Stephanie Clapp regarding Fountain
Lakes issue.
D. Bruce May .30 hours at 365.00 per hour. 109.50

Total Fees for Professional Services\$ 6,293.50

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	15.90	365.00	5,803.50
Hatch, Georgianna	Paralegal	3.50	140.00	490.00

Current Billing for this Matter 6,293.50

BALANCE DUE THIS INVOICE\$ 6,293.50

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/22/10	2530662	6,278.00

MATTER BALANCE BROUGHT FORWARD 6,278.00

TOTAL DUE\$ 12,571.50



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

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ACCOUNTS PAYAB

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PLEASE ISSUE WIRE TO:

VENDOR NO # 29192

1 Vendor Name Holland & Knight LLP
(Complete lines 2 to 6 if a vendor number is not known)

2 Wire Info.

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6 Business Purpose:

Services:

Florida

2010 Test Year Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

2551086

Invoice Date

August 18, 2010

Invoice Due Date

August 26, 2010

Amount \$

\$2,579.90

Special Instructions



Please return check to:

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Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		2,579.90	M92105
TOTAL				\$2,579.90	

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

August 18, 2010
Invoice 2551086

TERMS: DUE ON RECEIPT

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Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services	\$	2,576.50
Reimbursable Costs		3.40

INVOICE TOTAL \$ 2,579.90

BALANCE DUE THIS INVOICE \$ 2,579.90

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
07/29/10	2543777	9,100.83

RECEIVED
AUG 24 2010

BY:

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

August 18, 2010
Invoice 2551086
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:

9,100.83

TOTAL DUE

\$ 11,680.73

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Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

August 18, 2010
Invoice 2551086
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through July 31, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

07/16/10	Review PAA petition; continued preparation regarding same.		
	D. Bruce May 1.30 hours at 390.00 per hour.		507.00
07/26/10	Call from Kim Joyce.		
	D. Bruce May .40 hours at 390.00 per hour.		156.00
07/27/10	Assist with preparation of Application re: review exhibit citations for compliance with Florida Administrative Rules and Statutes.		
	Georgianna Hatch .60 hours at 155.00 per hour.		93.00
07/28/10	Assist with preparation of Application; review files; begin to review exhibit citations for compliance with Florida Administrative Rules and Statutes.		
	Georgianna Hatch 2.30 hours at 155.00 per hour.		356.50
07/28/10	Continued review and preparation of PAA application.		
	D. Bruce May .90 hours at 390.00 per hour.		351.00

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

August 18, 2010
Invoice 2551086
Page 2

07/29/10 Assist with preparation of Application re:
review exhibit citations for compliance with
Florida Administrative Rules and Statutes.
Georgianna Hatch 2.40 hours at 155.00 per hour. 372.00

07/29/10 Continued review and preparation of
application:
D. Bruce May .60 hours at 390.00 per hour. 234.00

07/30/10 Multiple phone calls from Troy Rendell
regarding use and useful issues and single cost
of service filings; review order for single
cost of service; review correspondence to
Jennifer Crawford (Florida Public Service
Commission staff counsel); call from Florida
Public Service Commission counsel.
D. Bruce May 1.30 hours at 390.00 per hour. 507.00

Total Fees for Professional Services\$ 2,576.50

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	4.50	390.00	1,755.00
Hatch, Georgianna	Paralegal	5.30	155.00	821.50

Reimbursable costs through July 31, 2010

Copying 3.40

Total Reimbursable Costs\$ 3.40

Current Billing for this Matter 2,579.90

Kimberly A. Joyce
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August 18, 2010
Invoice 2551086
Page 3

BALANCE DUE THIS INVOICE\$ 2,579.90

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
07/29/10	2543777	9,100.83

MATTER BALANCE BROUGHT FORWARD 9,100.83

TOTAL DUE\$ 11,680.73



033 03944 77

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **29192**

1 Vendor Name

HOLLAND & KNIGHT LLP

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

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6 Business Purpose:

Services:

Florida

2010 TEST YEAR RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

2561159

Invoice Date

September 16, 2010

Invoice Due Date

September 27, 2010

Amount \$

\$14,957.20

Special Instructions

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Peggy Mobley

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Accounting Approval

Controller

ATTACH INVOICE

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	9001	186101		14,957.20	M92105

TOTAL

\$14,957.20

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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
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September 16, 2010
Invoice 2561159

TERMS: DUE ON RECEIPT

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SEP 24 2010

Our Matter #117542.00006
2010 Test Year Rate Case

BY:

Fees for Professional Services
Reimbursable Costs

\$ 14,624.00
333.20

INVOICE TOTAL

\$ 14,957.20

BALANCE DUE THIS INVOICE

\$ 14,957.20

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September 16, 2010
Invoice 2561159
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through August 31, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

08/03/10 Assist with preparation of rate case application re: exhibits and attachments. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
08/03/10 Meeting with Troy Rendell; continued preparation of application; conference call with Kim Joyce, Stan Szczygiel, and Troy Rendell to address U&U issues presented by staff; research and analysis regarding consolidated rates; begin to develop appendix to application to address consolidated/uniform rate structure. D. Bruce May 3.50 hours at 390.00 per hour.	1365.00
08/04/10 Review exhibits from T. Rendell and update exhibit matrix/summary. Georgianna Hatch .60 hours at 155.00 per hour.	93.00

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Invoice 2561159
Page 2

08/04/10	Continued preparation of PAA application and MFRs; continued research and analysis regarding appendix addressing uniform rate structure; continue drafting uniform rate structure analysis to be included in the application; extended phone conference OPC and Florida Public Service Commission regarding used and useful and other potential stipulated issues. D. Bruce May 3.40 hours at 390.00 per hour.	1326.00
08/05/10	Calls from potential ROE witness; continue to prepare PAA application; research and analysis regarding affiliated transaction information. D. Bruce May .80 hours at 390.00 per hour.	312.00
08/06/10	Update summary of exhibits to Petition re: receipt of exhibits to date. Georgianna Hatch .20 hours at 155.00 per hour.	31.00
08/06/10	Continue to prepare 2010 rate case application and MFR attachments. D. Bruce May 2.30 hours at 390.00 per hour.	897.00
08/09/10	Update summary of exhibits to Petition re: receipt of exhibits to date. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
08/09/10	Calls from Florida Public Service Commission staff regarding U&U; review correspondence from OPC. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/09/10	Determine Test Year Request decision and status of Petition due September 1, 2010; obtain and review orders issued. Gigi Rollini .20 hours at 200.00 per hour.	40.00

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September 16, 2010
Invoice 2561159
Page 3

08/10/10	Update summary of exhibits to Petition re: receipt of exhibits to date. Georgianna Hatch .10 hours at 155.00 per hour.	15.50
08/10/10	Continue to prepare PAA application; review correspondence from Florida Public Service Commission regarding OPC memorandum; call from Florida Public Service Commission regarding U&U; call from OPC. D. Bruce May .80 hours at 390.00 per hour.	312.00
08/11/10	Call from Troy Rendell regarding PAA application and attachments thereto. D. Bruce May .30 hours at 390.00 per hour.	117.00
08/12/10	Review correspondence from OPC regarding U&U; review schedules; review correspondence from Patti Daniel; regarding used and useful; call from client; continue to prepare PAA application; prepare potential testimony; call from Kim Joyce; call from Jack Lihvarcik. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
08/16/10	Call from Patti Daniel regarding used and useful. D. Bruce May .30 hours at 390.00 per hour.	117.00
08/16/10	Continue to review U&U issue; continue to prepare PAA application. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
08/17/10	Phone conference with Troy Rendell regarding PAA application; call from Florida Public Service Commission counsel regarding U&U issues; review correspondence from Kim Joyce. D. Bruce May .80 hours at 390.00 per hour.	312.00

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September 16, 2010
Invoice 2561159
Page 4

08/18/10	Continue to prepare PAA petition; multiple phone calls to client. D. Bruce May 1.70 hours at 390.00 per hour.	663.00
08/19/10	Continue to review and develop MFRs; research and analysis regarding reconciliation schedules; review same; research and analysis regarding wastewater capacity analysis; continue to develop exhibit that will address uniform rates. D. Bruce May 2.40 hours at 390.00 per hour.	936.00
08/20/10	Continue to prepare PAA application; multiple phone calls to Troy Rendell; research and analysis regarding leverage formula issues; prepare rate structure proposal; review final order in last rate case addressing rate structure and consolidated books and records; review conversation incline block rate structure precedent. D. Bruce May 3.50 hours at 390.00 per hour.	1365.00
08/23/10	Continued preparation of application; continued preparation of exhibits; provide rate structure write up with analysis to client. D. Bruce May 3.50 hours at 390.00 per hour.	1365.00
08/24/10	Continued preparation of application and exhibits; multiple phone calls to Troy Rendell; continue to review and revise ROE issue; continue to review and revise rate structure issue; conference with Florida Public Service Commission counsel; call from OPC counsel regarding discovery. D. Bruce May 3.30 hours at 390.00 per hour.	1287.00

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Assistant Rate Counsel
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September 16, 2010
Invoice 2561159
Page 5

08/25/10 Continued preparation of rate structure write
up; multiple phone calls to Troy Rendell; call
from Kim Joyce; call from Jack Lihvarcik; call
from OPC.
D. Bruce May 1.10 hours at 390.00 per hour. 429.00

08/26/10 Continued preparation of PAA; review exhibits;
revise exhibits; conference with Troy Rendell.
D. Bruce May 1.50 hours at 390.00 per hour. 585.00

08/27/10 Continue to review and revise PAA application;
multiple phone calls with Kim Joyce; multiple
calls with Troy Rendell; review rate structure
issue; prepare rate structure write up; call
with Jack Lihvarcik.
D. Bruce May 1.90 hours at 390.00 per hour. 741.00

08/30/10 Continued preparation of PAA application;
research and analysis regarding ROE issue; call
from Florida Public Service Commission staff
counsel; multiple phone calls to Troy Rendell;
meeting with Troy Rendell; phone conference
with Kim Joyce.
D. Bruce May 1.50 hours at 390.00 per hour. 585.00

08/31/10 Continue to prepare application for rate case;
continue to prepare MFRs.
D. Bruce May 1.10 hours at 390.00 per hour. 429.00

Total Fees for Professional Services\$ 14,624.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	36.60	390.00	14,274.00
Rollini, Gigi	Associate	0.20	200.00	40.00
Hatch, Georgianna	Paralegal	2.00	155.00	310.00

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OCT 05 2010

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Page 6

Reimbursable costs through August 31, 2010

07/15/10	OTHER	47.20
	D. Bruce May; Library Purchases; Lexis Nexis research charges; 07/15/10	
	Copying	286.00
Total Reimbursable Costs		\$ 333.20
Current Billing for this Matter		14,957.20
BALANCE DUE THIS INVOICE		\$ 14,957.20

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033 03944 13

AQUA SOURCE (FLORIDA) COMPANY (33)

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1 Vendor Name

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ACCOUNTS PAYAB

6 Business Purpose:

Services:

Florida

2010 Test Year Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

K. Smye 8/16/10

Invoice No.

2543777

Invoice Date

July 29, 2010

Invoice Due Date

August 11, 2010

Amount \$

\$9,100.83

Special Instructions



Please return check to:

Peggy Mobley

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Accounting Approval

Controller

ATTACH INVOICE

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	9001	186101		9,100.83	M92015.
TOTAL				\$9,100.83	

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July 29, 2010
Invoice 2543777

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AUG 09 2010

Our Matter #117542.00006
2010 Test Year Rate Case

BY:

Fees for Professional Services	\$	9,031.50
Reimbursable Costs		69.33

INVOICE TOTAL

\$ 9,100.83

BALANCE DUE THIS INVOICE

\$ 9,100.83

K. Joyce 8/10/10

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Wachovia Bank
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Assistant Rate Counsel
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Bryn Mawr, PA 19010

July 29, 2010
Invoice 2543777
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HOLLAND & KNIGHT LLP

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Orlando, FL 32886-4084
(813) 901-4180
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*Representative Office

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

July 29, 2010
Invoice 2543777
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through July 15, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

05/13/10	Call from client regarding test year approval letter.	
	D. Bruce May .20 hours at 390.00 per hour.	78.00
06/04/10	Extended phone conference with Troy Rendell regarding rate case adjustments and pro forma needed to complete application; call from Troy Rendell regarding PAA process.	
	D. Bruce May .40 hours at 390.00 per hour.	156.00
06/06/10	Prepare, review and revise test year approval letter; multiple phone calls to Troy Rendell.	
	D. Bruce May 2.50 hours at 390.00 per hour.	975.00
06/07/10	Continued to prepare PAA application.	
	D. Bruce May 1.80 hours at 390.00 per hour.	702.00
06/08/10	Continued preparation of test year approval letter; continue to review application for PAA.	
	D. Bruce May .60 hours at 390.00 per hour.	234.00

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06/09/10	Continue to review and prepare petition on PAA. D. Bruce May 1.30 hours at 390.00 per hour.	507.00
06/09/10	Continue to review PAA application; prepare PAA application; call to client. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
06/11/10	Multiple phone calls with Kim Joyce regarding rate case issues. D. Bruce May .50 hours at 390.00 per hour.	195.00
06/14/10	Multiple phone calls from Troy Rendell regarding test year approval letter; continued preparation regarding same; extended phone conference with Kim Joyce regarding legal strategy for PAA rate case proceeding. D. Bruce May .80 hours at 390.00 per hour.	312.00
06/14/10	Begin to prepare for Fall rate case filing, including consider possibility and timing for hearing. Gigi Rollini .10 hours at 200.00 per hour.	20.00
06/16/10	Extended phone conference with Jack Lihvarcik and Kim Joyce regarding rate case expense issues; continued preparation of rate case expense projection; call from Charlie Beck regarding intervention; review intervention; call from client; call from Troy Rendell regarding application. D. Bruce May .90 hours at 390.00 per hour.	351.00
06/17/10	Multiple phone calls with Jack Lihvarcik and Troy Rendell regarding application; prepare "clarifying" edits to test year approval letter; file same. D. Bruce May 1.20 hours at 390.00 per hour.	468.00

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Page 3

06/21/10	Continue to review application; multiple phone calls to Kim Joyce; prepare legal strategy outline. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
06/22/10	Research and analysis regarding application. D. Bruce May .40 hours at 390.00 per hour.	156.00
06/24/10	Continued preparation of application; call from Kim Joyce; call from Chris Franklin; call from Troy Rendell. D. Bruce May .70 hours at 390.00 per hour.	273.00
06/28/10	Multiple phone calls with client regarding test year approval letter and PAA process; continued preparation of application. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
06/29/10	Multiple phone calls from Troy Rendell regarding application for 2010 rate case; review PAA process; call from Kim Joyce. D. Bruce May .60 hours at 390.00 per hour.	234.00
07/01/10	Multiple phone calls from Troy Rendell regarding PAA application. D. Bruce May .50 hours at 390.00 per hour.	195.00
07/02/10	Prepare PAA application. D. Bruce May .40 hours at 390.00 per hour.	156.00
07/08/10	Multiple phone calls to Kim Joyce regarding new rate case; continued to review and prepare application. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
07/12/10	Phone conference with Kim Joyce regarding test year approval letter and PAA process. D. Bruce May .60 hours at 390.00 per hour.	234.00

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07/13/10 Continue to prepare application; review application.
D. Bruce May 2.40 hours at 390.00 per hour. 936.00

07/14/10 Phone calls with Kim Joyce and Troy Rendell; review application.
D. Bruce May .70 hours at 390.00 per hour. 273.00

07/15/10 Strategy planning to discuss handling of rate case and discovery strategies; review discovery files and begin to prepare template documents for use with responding to expected discovery requests.
Georgianna Hatch .50 hours at 155.00 per hour. 77.50

07/15/10 Phone conference with Florida Public Service Commission counsel regarding response to test year approval request letter; review letter from Chairman Argenziano regarding test year approval; meeting with Gigi Rollini and Georgianna Hatch to discuss PAA process and preparing application; continue to prepare application; extended phone conference with Kim Joyce; extended phone conference with Troy Rendell.
D. Bruce May 1.10 hours at 390.00 per hour. 429.00

07/15/10 Strategy meeting regarding 2010 Rate Case; begin to prepare for decision on PAA Request.
Gigi Rollini .60 hours at 200.00 per hour. 120.00

Total Fees for Professional Services\$ 9,031.50

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	22.60	390.00	8,814.00
Rollini, Gigi	Associate	0.70	200.00	140.00
Hatch, Georgianna	Paralegal	0.50	155.00	77.50

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July 29, 2010
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Page 5

Reimbursable costs through July 15, 2010

06/15/10	Local Travel	6.50
	Van Madden; Mileage - Local; Hand deliver letters to Florida Public Service Commission; 06/15/10	
06/15/10	OTHER	29.50
	D. Bruce May; Library Purchases; Lexis Nexis Research Charges; 06/15/10	
06/16/10	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Delivered 8 letters to different people with the Florida Public Service Commission; 06/16/10	4.50
	Copying	27.00
	Postage	1.83
Total Reimbursable Costs		\$ 69.33
Current Billing for this Matter		9,100.83
BALANCE DUE THIS INVOICE		\$ 9,100.83

CHECK REQUEST

VENDOR NO# 29192

(Complete lines 2 to 5 if a vendor number is not known)

5

Acquisition Initiatives in Florida

☒

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

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OCT 28 2010

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		12,698.14	M02105
TOTAL				\$12,698.14	

Law Offices
HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
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Kimberly A. Joyce
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Aqua America, Inc.
762 W. Lancaster Avenue
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October 15, 2010
Invoice 2572345

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TERMS: DUE ON RECEIPT

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Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services	\$	12,582.00
Reimbursable Costs		116.14

INVOICE TOTAL

\$ 12,698.14

BALANCE DUE THIS INVOICE

\$ 12,698.14

To remit payment by WIRE TRANSFER:

Domestic Wires

Wachovia Bank NA
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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

October 15, 2010
Invoice 2572345
Page 2
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Orlando, FL 32825-8016

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Law Offices
HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
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October 15, 2010
Invoice 2572345
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through September 30, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

09/01/10 Prepare for and file PAA application; review
exhibits; calls from Florida Public Service
Commission counsel.
D. Bruce May 1.60 hours at 390.00 per hour.

624.00

09/02/10 Multiple calls to Jennifer Crawford regarding
rate case filing and potential additional
documents; review supplemental schedules to be
provided to staff and other parties pursuant to
agreement; multiple phone calls to Troy
Rendell; multiple phone calls to Kim Joyce;
phone conference with Katherine Fleming
regarding PAA process and case assignment and
scheduling record; phone conference with Kim
Joyce regarding same; prepare memorandum to
client regarding same; call to OPC regarding
additional information in supplementing rate
case filing; prepare correspondence to OPC.
D. Bruce May 2.50 hours at 390.00 per hour:

975.00

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09/03/10	Extended phone conference with Kim Joyce and Troy Rendell regarding discovery. D. Bruce May .60 hours at 390.00 per hour.	234.00
09/03/10	Continued preparation of customer meetings; call from staff. D. Bruce May .90 hours at 390.00 per hour.	351.00
09/07/10	Continue to prepare for rate case; review dates for customer service meetings; extended phone conference with Florida Public Service Commission staff counsel regarding customer service meetings; phone conference with Kim Joyce; phone conference with Troy Rendell. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
09/07/10	Begin to review discovery issues. D. Bruce May .30 hours at 390.00 per hour.	117.00
09/08/10	Meeting with Chris Franklin and Troy Rendell to discuss rate case filing and additional materials responsive to staff's request; meeting with Office of Public Counsel (J.R. Kelly and C. Back). D. Bruce May 2.30 hours at 390.00 per hour.	897.00
09/08/10	Obtain Customer Hearing schedule and begin to determine staffing. Gigi Rollini .30 hours at 200.00 per hour.	60.00
09/08/10	Determine status of and prepare for responses to discovery. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/09/10	Extended phone conference regarding potential discovery issues. D. Bruce May .40 hours at 390.00 per hour.	156.00

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09/09/10	Call from Florida Public Service Commission counsel regarding discovery; call from Florida Public Service Commission counsel regarding customer meetings; call from Troy Rendell; call from Kim Joyce; call from Chris Franklin. D. Bruce May .70 hours at 390.00 per hour.	273.00
09/10/10	Continue to review PODs interrogatories submitted by OPC. D. Bruce May 1.30 hours at 390.00 per hour.	507.00
09/10/10	Discovery - Receive and begin to review Office of Public Counsel's first sets of discovery to Aqua. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/13/10	Conference call with Kim Joyce regarding discovery; continue to review and develop responses to discovery. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
09/14/10	Continue to review OPC discovery. D. Bruce May .30 hours at 390.00 per hour.	117.00
09/14/10	Discovery - Continue to analyze Office of Public Counsel and Staff discovery requests. Gigi Rollini .80 hours at 200.00 per hour.	160.00
09/15/10	Consideration of issues re: discovery responses to OPC and OPC Staff. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
09/15/10	Continue to review discovery and begin to prepare responses therefor. D. Bruce May .60 hours at 390.00 per hour.	234.00

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09/15/10	Finalize coverage and procedure for scheduled Customer Hearings; continue to develop Pleadings documents. Gigi Rollini .30 hours at 200.00 per hour.	60.00
09/15/10	Discovery - Continue to prepare for discovery phase of Rate Case; prepare for and attend meeting to coordinate handling of pending and incoming discovery; begin to prepare discovery response documents. Gigi Rollini 2.20 hours at 200.00 per hour.	440.00
09/16/10	Conference with OPC regarding customer notice issues; calls with Kim Joyce and Troy Rendell regarding same (.6); review OPC initial interrogatories and begin to develop objections and answers thereto(.6). D. Bruce May 1.20 hours at 390.00 per hour.	468.00
09/17/10	Assist with preparation of Aqua's answers to Staff's Twelfth Set of Interrogatories Georgianna Hatch 1.10 hours at 155.00 per hour.	170.50
09/17/10	Review OPC discovery; analyze discovery with responses from last rate case to identify duplicative discovery from OPC. D. Bruce May .50 hours at 390.00 per hour.	195.00
09/17/10	Client correspondence regarding preparation for Office of Public Counsel discovery requests. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/20/10	Continue initial draft/template of Aqua's responses to OPC's First Set of Interrogatories and Request for Production; review requests and determine total number of interrogatories and POD's (including subparts) for purposes of filing objections. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00

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Page 5

09/20/10	Call from OPC; call from Florida Public Service Commission staff counsel; call from Troy Rendell; call from Kim Joyce -- all regarding customer meetings and notice. D. Bruce May .60 hours at 390.00 per hour.	234.00
09/20/10	Determine discovery production labeling requirements in preparation for discovery production to Office of Public Counsel. Gigi Rollini .80 hours at 200.00 per hour.	160.00
09/20/10	Continue to schedule and prepare to attend Customer Hearings. Gigi Rollini .60 hours at 200.00 per hour.	120.00
09/21/10	Continue to review and prepare responses to OPC's discovery. (PODs) D. Bruce May 1.80 hours at 390.00 per hour.	702.00
09/22/10	Continue to review and prepare discovery responses to OPC's interrogatories. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
09/23/10	Begin review of deficiency letter; initial conference call with Troy Rendell and Kim Joyce to discuss deficiency letter. D. Bruce May .40 hours at 390.00 per hour.	156.00
09/23/10	Continue to review documents responsive to OPC's request for production of documents; call from Troy Rendell. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
09/24/10	Complete initial draft/template of Aqua's responses to OPC's First Set of Interrogatories and Request for Production; prepare e-correspondence to B. Roberts, OPC re: discovery requests Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00

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09/24/10	Continued review of deficiency letter; begin preparation of response.		
	D. Bruce May .80 hours at 390.00 per hour.	312.00	
09/24/10	Review, analyze and locate documents responsive to OPC's Request for Production of Documents.		
	D. Bruce May .80 hours at 390.00 per hour.	312.00	
09/27/10	Continue to review documents responsive to OPC's latest discovery; continue to prepare interrogatory answers.		
	D. Bruce May 1.30 hours at 390.00 per hour.	507.00	
09/29/10	Continue to prepare responses to OPC's First Set of Interrogatories (1-118).		
	D. Bruce May 1.50 hours at 390.00 per hour.	585.00	
09/29/10	Begin preparing response to deficiency letter; review relevant documents.		
	D. Bruce May 1.30 hours at 390.00 per hour.	507.00	
09/30/10	Continue to review deficiency issues; call from Troy Rendell; continue to prepare deficiency response.		
	D. Bruce May .40 hours at 390.00 per hour.	156.00	
Total Fees for Professional Services			12,582.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	27.30	390.00	10,647.00
Rollini, Gigi	Associate	5.80	200.00	1,160.00
Hatch, Georgianna	Paralegal	5.00	155.00	775.00

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October 15, 2010
Invoice 2572345
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Reimbursable costs through September 30, 2010

08/16/10	OTHER	42.14
	D. Bruce May; Library Purchases; Lexis Nexis research; 08/16/10	
09/01/10	Local Travel	1.50
	Van Madden; Mileage - Local; Deliver boxes to C. Beck at the OPC-Pepper Building.; 09/01/10	
09/01/10	Local Travel	6.00
	Van Madden; Mileage - Local; Meet Bruce May and Troy Rendell at the Florida Public Service Commission for filing and hand delivery.; 09/01/10	
09/02/10	Local Travel	6.50
	Van Madden; Mileage - Local; Pick up cd from Troy Rendell and deliver to Charles Beck at the Office of Public Counsel.; 09/02/10	
09/07/10	Messenger Service - 09/01/10	8.00
09/07/10	Messenger Service - 09/01/10	10.00
09/07/10	Messenger Service - 09/02/10	8.00
09/24/10	Local Travel	7.00
	Barry C. Ivey; Mileage - Local; Florida Public service Commission and Attorney General.; Deliver to Psc and Attorney General's office for B May.; 09/24/10	
09/28/10	Messenger Service - 09/24/10	11.00
	Telephone	16.00
Total Reimbursable Costs		\$ 116.14
Current Billing for this Matter		12,698.14
BALANCE DUE THIS INVOICE		\$ 12,698.14

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
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EIN 59-0663819

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November 23, 2010
Invoice 2587509
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through November 17, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

11/01/10	Consideration of issues with B. May re: Interim Rates Agenda Conference/interim rate recommendation, Motion for Protective Order, copies of documents to Staff, discovery issue regarding electronic documents, and other recent case developments.	
Georgianna Hatch	1.10 hours at 155.00 per hour.	170.50
11/01/10	Complete detailed discovery matrix with all requests and responses to date re: OPC discovery requests.	
Georgianna Hatch	.80 hours at 155.00 per hour.	124.00
11/01/10	Prepare answers received to date for responses to OPC: OPC's 1st Interrog Nos. 31-60; update detailed matrix/summary regarding same.	
Georgianna Hatch	.50 hours at 155.00 per hour.	77.50

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11/01/10	Prepare documents received to date for responses to OPC's 1st Request for Production Nos. 31-60; update detailed matrix/summary regarding same. Georgianna Hatch .70 hours at 155.00 per hour.	108.50
11/01/10	Multiple phone calls from Katherine Fleming (PSC Counsel) regarding AUF's discovery responses. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/01/10	Continue to compile discovery responses to OPC's first set of ROGs. D. Bruce May .80 hours at 390.00 per hour.	312.00
11/01/10	Continue to review documents responsive to OPC's first set of PODs. D. Bruce May .70 hours at 390.00 per hour.	273.00
11/01/10	Continue to review OPC's request confidential documents supplied to staff auditor; continue to prepare motion for temporary protective order and request for confidential classification; phone conference with Troy Rendell; continue to review documents; review exhibits submitted by Dave Bussey and FLOW at the customer service hearing in Lakeland. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/01/10	Research e-discovery requirements in light of Office of Public Counsel's Motion to Compel; prepare for and provide preliminary analysis to B. May regarding findings. Gigi Rollini 2.50 hours at 200.00 per hour.	500.00
11/02/10	Prepare documents received to date for responses to OPC's 1st Request for Production Nos. 31-60; update detailed matrix/summary regarding same. Georgianna Hatch 2.30 hours at 155.00 per hour.	356.50

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11/02/10	Prepare answers received to date for responses to OPC's 1st Interrog Nos. 31-60; update detailed matrix/summary regarding same. Georgianna Hatch 1.30 hours at 155.00 per hour.	201.50
11/02/10	Continue to prepare Motion for Protective Order; call from Troy Rendell regarding same. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/02/10	Continue to review responses to OPC's PODs. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
11/03/10	Assist with research re: issues concerning motions for protective orders and confidentiality requests. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
11/03/10	Continued preparation of Motion for Protective Order; review correspondence Roy Stahl; call from Kim Joyce; begin review of interim recommendation by staff; call from Katherine Fleming regarding interim recommendation; call from Troy Rendell regarding possible errors in staff's interim recommendation. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
11/04/10	Review data requests from staff; incorporate data requests into discovery tracking table. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
11/04/10	Compile and upload documents received from T. Rendell re: production responses to OPC's 1st Set Nos. 61-94. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
11/04/10	Call from Troy Rendell regarding customer service meeting; call from Kim Joyce regarding customer service meeting; call from Katherine Fleming regarding staff data request; review staff data request; prepare correspondence to	

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November 23, 2010
Invoice 2587509
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client regarding additional discovery in
staff's data request; call from Ralph Jaeger
regarding customer service meeting; call from
Troy Rendell regarding Greenacres customer
service meeting; continue to prepare Motion for
Protective Order; continue to review and
analyze confidential documents.
D. Bruce May 1.80 hours at 390.00 per hour. 702.00

11/04/10 Receive and review Staff's First Data Request to
Aqua Utilities of Florida.
Gigi Rollini .30 hours at 200.00 per hour. 60.00

11/05/10 Continue to review discovery responses.
D. Bruce May .30 hours at 390.00 per hour. 117.00

11/05/10 Continue to prepare motion for protective
order; call to OPC; review correspondence from
Troy Rendell; continue to prepare for interim
rate hearing; call from Katherine Fleming
regarding staff data request and additional
discovery from staff.
D. Bruce May 2.20 hours at 390.00 per hour. 858.00

11/08/10 Calls from Kim Joyce and Jack Lihvarcik
regarding interim rate hearing.
D. Bruce May .50 hours at 390.00 per hour. 195.00

11/08/10 Prepare for interim rate hearing; research
regarding Florida Supreme Court cases holding
that utility is entitled to interim rate
relief.
D. Bruce May 2.50 hours at 390.00 per hour. 975.00

11/08/10 Call from Mary Hopper regarding responses to
OPC discovery.
D. Bruce May .40 hours at 390.00 per hour. 156.00

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November 23, 2010
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11/09/10	Draft AUF's Supplemental Responses to OPC Production of Documents Nos. 31-60. Georgianna Hatch .40 hours at 155.00 per hour.	62.00
11/09/10	Review attachments provided by M. Hopper, AUF, regarding supplemental answers to OPC Interrogatories Nos. 31-60; prepare interrogatory attachments for production to OPC. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
11/09/10	Meetings with Jack Lihvarcik and Troy Rendell. D. Bruce May .50 hours at 390.00 per hour.	195.00
11/09/10	Prepare for and participate in interim rate hearing; meeting with Troy Rendell and Jack Lihvarcik. D. Bruce May 4.30 hours at 390.00 per hour.	1677.00
11/09/10	Continue to review discovery responses. D. Bruce May .80 hours at 390.00 per hour.	312.00
11/09/10	Receive and review Staff's Second Data Request to Aqua Utilities of Florida; receive and review Staff's Third Request to Aqua Utilities of Florida; client correspondence regarding Data Audit Report on Affiliated Transactions. Gigi Rollini .50 hours at 200.00 per hour.	100.00
11/10/10	Revise AUF's Supplemental Responses to OPC Production of Documents Nos. 31-60 re: responses provided by M. Hopper. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
11/10/10	Review attachments provided by M. Hopper, AUF, regarding supplemental responses to OPC Request for Production Nos. 31-60; prepare documents for production to OPC. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00

Kimberly A. Joyce
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Bryn Mawr, PA 19010

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11/10/10	Continue to review proposed response to staff audit report; continue to analyze Utilities, Inc. orders addressing allocations. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/10/10	Continue to prepare responses to OPC's interrogatories. D. Bruce May .40 hours at 390.00 per hour.	156.00
11/10/10	Continue to review documents responsive to OPC's PODs 31-60. D. Bruce May .30 hours at 390.00 per hour.	117.00
11/11/10	Revise AUF's Supplemental Responses to OPC Production of Documents Nos. 31-60 re: additional responses provided by T. Rendell. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
11/11/10	Review additional attachments provided by M. Hopper, AUF, regarding supplemental responses to OPC Request for Production Nos. 31-60; continue to prepare documents for production to OPC. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
11/11/10	Revise AUF's Supplemental Answers to OPC Interrogatories Nos. 31-60 re: additional answers provided by M. Hopper; finalize for filing and prepare affidavit and correspondence. Georgianna Hatch .70 hours at 155.00 per hour.	108.50
11/11/10	Finalize attachments to AUF's Answers to OPC Interrogatories Nos. 31-60, and prepare for filing. Georgianna Hatch .40 hours at 155.00 per hour.	62.00

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11/11/10	Continue to review and analyze response to audit; prepare revisions regarding same. D. Bruce May .80 hours at 390.00 per hour.	312.00
11/11/10	Continue to prepare supplemental responses to OPC's interrogatories; continue to review documents responsive to OPC's PODs 31-60; multiple phone calls to Troy Rendell; review interrogatory answers; revise interrogatory answers; review confidentiality issues. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
11/12/10	Additional revisions to AUF's Supplemental Responses to OPC Production of Documents Nos. 31-60 re: remaining responses provided by M. Hopper. Georgianna Hatch .20 hours at 155.00 per hour.	31.00
11/12/10	Review remaining attachments provided by M. Hopper, AUF, regarding supplemental responses to OPC Request for Production Nos. 31-60 (numerous attachments for Request No. 56); prepare remaining documents for production to OPC. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
11/12/10	Finalize affidavit and notarize for filing re: Answers to OPC's Interrogatories Nos. 31-60. Georgianna Hatch .10 hours at 155.00 per hour.	15.50

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11/12/10	Review documents responsive to OPC's POD requests; review confidentiality issues; prepare supplemental response to PODs; prepare supplemental answers to interrogatories; meeting with Troy Rendell; conference with Florida Public Service Commission staff counsel regarding discovery; multiple phone calls with Mary Hopper regarding discovery issues; multiple phone calls with Tim Ward regarding discovery issues. D. Bruce May 3.60 hours at 390.00 per hour.	1404.00
11/12/10	Phone call with Florida Public Service Commission staff counsel regarding staff data requests; continue to review staff data requests and compile responses thereto. D. Bruce May .20 hours at 390.00 per hour.	78.00
11/12/10	Client correspondence regarding public records request; begin to prepare for Confidentiality Motion and Response regarding the Office of Public Counsel's discovery request of confidential information; receive and review Staff's Fourth Data Request and determine next action needed. Gigi Rollini .80 hours at 200.00 per hour.	160.00
11/15/10	Review discovery responses to OPC. D. Bruce May .30 hours at 390.00 per hour.	117.00
11/15/10	Begin request for confidential classification of certain documents requested by OPC in its PODs. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/15/10	Call from Katherine Fleming regarding discovery. D. Bruce May .30 hours at 390.00 per hour.	117.00

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11/16/10	Conference call with Chris Franklin, Jack Lihvarcik, Troy Rendell and Kim Joyce regarding rate case procedures and interim rate notice issues.		
	D. Bruce May .90 hours at 390.00 per hour.		351.00
11/16/10	Meeting with Denise Vandiver regarding discovery; review questions presented by OPC; call from OPC.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
11/16/10	Continue to review staff data requests; call from Katherine Fleming.		
	D. Bruce May .50 hours at 390.00 per hour.		195.00
11/16/10	Receive and review Office of Public Counsel's Second PODS to Aqua Utilities of Florida (Nos. 98-112), Second ROGS to Aqua Utilities of Florida (Nos. 119-150), and corresponding Notice of Service; client correspondence.		
	Gigi Rollini .60 hours at 200.00 per hour.		120.00
11/16/10	Receive and review Public Service Commission Staff's Fifth Data Request.		
	Gigi Rollini .20 hours at 200.00 per hour.		40.00
11/17/10	Call with Chris Franklin, Kim Joyce, Troy Rendell and Jack Lihvarcik regarding rate case issues.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
11/17/10	Continue to review potential discovery responses to OPC's second set of discovery.		
	D. Bruce May .30 hours at 390.00 per hour.		117.00
11/17/10	Call from Katherine Fleming.		
	D. Bruce May .20 hours at 390.00 per hour.		78.00

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November 23, 2010
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11/17/10 Prepare letter to Denise Vandiver regarding documents responsive to OPC's Request for Production of Documents (Nos. 31-60).
D. Bruce May .20 hours at 390.00 per hour. 78.00

Total Fees for Professional Services\$ 16,309.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	30.80	390.00	12,012.00
Rollini, Gigi	Associate	4.90	200.00	980.00
Hatch, Georgianna	Paralegal	21.40	155.00	3,317.00

Reimbursable costs through November 17, 2010

10/20/10	Out Of Town Travel D. Bruce May; Lodging; Lodging associated with attendance and participation and customer service hearing in New Port Richey; 10/20/2010 through 10/21/2010	93.20
10/20/10	Out Of Town Travel D. Bruce May; Fuel; Fuel expense for attendance at customer service hearing in New Port Richey; 10/20/10	31.59
10/20/10	Meals D. Bruce May; Lunch; Meal expense associated with attendance at customer service hearing in New Port Richey; 10/20/10	8.20
10/21/10	Out Of Town Travel Gigi Rollini; Mileage; Travel from Tallahassee to Gainesville and Palatka to attend Customer Hearings; Mileage; 10/21/10	199.50

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November 23, 2010
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10/22/10	Out Of Town Travel Gigi Rollini; Lodging; Travel from Tallahassee to Gainesville and Palatka to attend Customer Hearings; Hotel Charge; 10/21/2010 through 10/22/2010	132.98
10/22/10	Meals Gigi Rollini; Lunch; Travel from Tallahassee to Gainesville and Palatka to attend Customer Hearings; 10/22/10	14.84
10/27/10	OTHER D. Bruce May; Library Purchases; Lexis research.; 10/27/10	73.75
10/27/10	Out Of Town Travel D. Bruce May; Other Air Travel Fees; Travel agent fee associated with airfare travel to Lakeland and Eustis customer service hearings; 10/27/10	40.00
10/27/10	Out Of Town Travel D. Bruce May; Airfare; Airfare associated with travel to Lakeland and Eustis customer service hearings; 10/27/10	406.70
10/27/10	Out Of Town Travel D. Bruce May; Other Air Travel Fees; Travel agent fee associated with airfare for Ft. Myers customer service hearing; 10/27/10	40.00
10/27/10	Out Of Town Travel D. Bruce May; Airfare; Airfare associated with travel to attend at Ft. Myers customer service hearing; 10/27/10	397.40
10/27/10	Out Of Town Travel D. Bruce May; Airfare; Airfare associated with travel to Greenacres customer service hearing; 10/27/10	392.40
10/28/10	Out Of Town Travel D. Bruce May; Car Rental; Car Rental associated with attendance at Lakeland and Eustis customer service hearings.; 10/28/10	94.25

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10/28/10	Out Of Town Travel	11.49
	D. Bruce May; Car Rental - Fuel; Car Rental fuel associated with attendance at Lakeland and Eustis customer service hearings.; 10/28/10	
10/28/10	Meals	8.56
	D. Bruce May; Lunch; Lunch associated with attendance at Lakeland and Eustis customer service hearings.; 10/28/10	
10/28/10	Local Travel	20.00
	D. Bruce May; Parking - Local; Car Rental fuel associated with attendance at Lakeland and Eustis customer service hearings.; 10/28/10	
11/01/10	Out Of Town Travel	99.80
	D. Bruce May; Lodging; Lodging associated with attendance at Lakeland and Eustis customer service hearings.; 10/28/2010 through 10/29/2010	
11/02/10	Messenger Service - 10/27/10	4.00
11/02/10	Local Travel	3.50
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Deliver envelope to K Fleming for B May; 11/02/10	
11/03/10	OTHER - IVICE of Tallahassee, LLC 1-13898, Electronic bates labeling	722.53
11/04/10	Messenger Service - 11/02/10	5.00
11/08/10	Local Travel	7.00
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission and OPC; File with Clerk and deliver HD to OPC; 11/08/10	
11/11/10	Messenger Service - 11/02/10	5.00
11/12/10	Messenger Service - 11/08/10	8.00
11/12/10	Local Travel	6.00
	Eric G. Kent; Mileage - Local; Florida Public Service Commission; File with FPSC and deliver to counsel for B. May; 11/12/10	
	Copying	252.00
	Telephone	2.88
	Online Research	54.19

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November 23, 2010
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Page 13

Total Reimbursable Costs	\$ 3,134.76
Current Billing for this Matter	19,443.76
BALANCE DUE THIS INVOICE	\$ 19,443.76

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/04/10	2578079	44,513.76

MATTER BALANCE BROUGHT FORWARD	44,513.76
TOTAL DUE	\$ 63,957.52



033 04084 39

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT.

PLEASE ISSUE WIRE TO:

VENDOR NO # 92192

1. Vendor Name

HOLLAND & KNIGHT LLP

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

6 Business Purpose:

Services:

FLORIDA

2010 TEST YEAR RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

2595515

Special Instructions

Invoice Date.

December 10, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

December 21, 2010

Amount \$

\$6,998.40

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account
	9001	186101	
TOTAL			

ACCOUNTS PAYABLE

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

December 10, 2010
Invoice 2595515

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services	\$	6,891.00
Reimbursable Costs		107.40

INVOICE TOTAL \$ 6,998.40

BALANCE DUE THIS INVOICE \$ 6,998.40

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/04/10	2578079	44,513.76
11/23/10	2587509	19,443.76

RECEIVED
DEC 20 2010

BT:

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

December 10, 2010
Invoice 2595515
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:

63,957.52

TOTAL DUE

\$

70,955.92
=====

To remit payment by WIRE TRANSFER:

Domestic Wires

International Wires

Wachovia Bank NA
214 N. Hogan Street
Jacksonville, FL 32202
ABA # 063000021

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia, PA

FOR CREDIT TO:
Holland & Knight LLP
ACCT. #2090002390441

International Swift: PNBPU33
ABA #026005092

FOR CREDIT TO:
Holland & Knight LLP
ACCT. #2090002390441

Please indicate Holland & Knight INVOICE or MATTER number as
Beneficiary Reference in the wire.

To remit payment by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

06270

Law Offices

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(813) 901-4180
EIN 59-0663819

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December 10, 2010
Invoice 2595515
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through December 8, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

11/17/10	Prepare documents for production to PSC Staff re: documents provided to OPC in supplemental response to POD Nos. 31-60; update document summary/matrix. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
11/18/10	Multiple phone calls with Denise Vandiver regarding additional discovery follow up; review documents responsive to OPC's requests; prepare correspondence to OPC regarding additional documents; review confidentiality issues; conference call with Troy Rendell, Mary Hopper and Tim Ward regarding staff data requests and additional discovery propounded by OPC; call from Katherine Fleming regarding discovery requests; review staff data requests; begin review of customer service meeting notes and prepare report thereof. D. Bruce May 2.90 hours at 390.00 per hour.	1131.00

Kimberly A. Joyce
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11/18/10	Prepare 5 month waiver letter; call to OPL; call to PSL counsel re same; file waiver letter. D. Bruce May .50 hours at 390.00 per hour.	195.00
11/18/10	Receive and review Public Service Commission Staff's Sixth Data Request. Gigi Rollini .10 hours at 200.00 per hour.	20.00
11/18/10	Determine status of Office of Public Counsel Discovery follow-ups and responses. Gigi Rollini .20 hours at 200.00 per hour.	40.00
11/19/10	Continue to review responses to discovery; call from Tim Ward; call from Mary Hopper; continue to prepare Motion for Temporary Protective Order concerning proprietary confidential compensation information call from Marshall Willis. D. Bruce May 2.20 hours at 390.00 per hour.	858.00
11/22/10	Conference with B. May to discuss discovery strategy concerning Staff requests and outstanding OPC requests. Georgianna Hatch .40 hours at 155.00 per hour.	62.00
11/22/10	Begin preparation of Motion for Protective Order regarding OPC discovery request Nos. 64, 65, and 82. Georgianna Hatch .40 hours at 155.00 per hour.	62.00
11/22/10	Continue to review and revise customer meeting summaries; continue to review filings required by Florida Public Service Commission staff in response to customer concerns addressed at customer meetings; multiple phone calls with Chris Franklin; multiple phone calls with Kim Joyce; call from Katherine Fleming regarding waiver of 5 month clock. D. Bruce May 1.30 hours at 390.00 per hour.	507.00

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11/22/10	Continue to review discovery; call from Troy Rendell regarding discovery responses; call from Mary Hopper regarding discovery responses; review correspondence from Brian Devine regarding discovery responses. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/22/10	Continue to address additional incoming discovery requests. Gigi Rollini .10 hours at 200.00 per hour.	20.00
11/23/10	Analyze all discovery requests from OPC and Staff and prepare notations of requests related to quality of service and allocations for purposes of establishing defenses. Georgianna Hatch 1.70 hours at 155.00 per hour.	263.50
11/23/10	Complete preparation of Motion for Protective Order regarding OPC discovery request Nos. 64, 65, and 82. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
11/23/10	Review and revise draft responses to New Port Richey, Gainesville, and Palatka customer service meetings. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/23/10	Begin review of staff's seventh data request; multiple phone calls from Katherine Fleming regarding discovery issues. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/23/10	Conference call with Troy Rendell regarding finalizing response to staff's first data request; review and prepare response to same. D. Bruce May .50 hours at 390.00 per hour.	195.00

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December 10, 2010
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11/23/10	Call from Marshall Willis regarding waiver of 5 month clock. D. Bruce May .20 hours at 390.00 per hour.	78.00
11/23/10	Continue to review OPC's Second Set of Interrogatories (Nos. 119-150)' begin developing responses thereto; call from Kim Joyce regarding same. D. Bruce May .60 hours at 390.00 per hour.	234.00
11/23/10	Receive Notice from Public Service Commission regarding change in Prehearing Officer to Chairman Graham; client correspondence; receive and review Public Service Commission Staff's Seventh Data Request to Aqua Utilities of Florida; update regarding correspondence with Staff regarding extensions; determine status of current deadlines. Gigi Rollini .50 hours at 200.00 per hour.	100.00
11/24/10	Calls to and from Mary Hopper regarding OPC discovery; review and prepare responses to Staff's Data Requests; call from Troy Rendell; continue to prepare order of proof for rate case. D. Bruce May 1.30 hours at 390.00 per hour.	507.00
11/29/10	Prepare draft template Aqua's responses to OPC's First Set of Interrogatories Nos. 31-118. Georgianna Hatch .70 hours at 155.00 per hour.	108.50
11/29/10	Review and prepare requests for confidentiality; review response to staff data requests and edit same; calls from Troy Rendell and Kim Joyce; continued preparation of responses to OPC's discovery; continue preparation of Order of Proof. D. Bruce May 1.90 hours at 390.00 per hour.	741.00

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11/30/10 Review and prepare requests for confidentiality; review response to staff data requests and edit same; calls from Troy Rendell and Kim Joyce; continued preparation of responses to OPC's discovery; continue preparation of Order of Proof.
D. Bruce May 2.10 hours at 390.00 per hour. 819.00

Total Fees for Professional Services\$ 6,891.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	15.30	390.00	5,967.00
Rollini, Gigi	Associate	0.90	200.00	180.00
Hatch, Georgianna	Paralegal	4.80	155.00	744.00

Reimbursable costs through December 8, 2010

11/12/10	Meals	10.11
	D. Bruce May; Lunch; Working Lunch; 11/12/10	
11/15/10	Meals	11.55
	D. Bruce May; Lunch; Working Lunch; Lunch with T. Rendell to discuss rate case.; 11/15/10	
11/17/10	Local Travel	6.00
	Van Madden; Mileage - Local; Deliver cd to Katherine Fleming with the Florida Public Service Commissions Office of General Counsel.; 11/17/10	
11/18/10	Messenger Service - 11/12/10	5.00
11/18/10	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File document at the clerks office and deliver 5 envelopes for B. May; 11/18/10	3.50
11/19/10	Messenger Service - 11/17/10	5.00

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December 10, 2010
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Page 6

11/19/10	OTHER	59.00
	D. Bruce May; Library Purchases; Lexis Research	
	Charges; 11/19/10	
11/24/10	Messenger Service - 11/18/10	5.00
	Postage	2.24
Total Reimbursable Costs		\$ 107.40
Current Billing for this Matter		6,998.40
BALANCE DUE THIS INVOICE		\$ 6,998.40

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/04/10	2578079	44,513.76
11/23/10	2587509	19,443.76

MATTER BALANCE BROUGHT FORWARD	63,957.52
TOTAL DUE	\$ 70,955.92
	=====

Law Offices

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Kimberly A. Joyce
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762 W. Lancaster Avenue
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November 4, 2010
Invoice 2578079

TERMS: DUE ON RECEIPT

REMITTANCE COPY
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Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services
Reimbursable Costs

\$ 42,721.00
1,792.76

INVOICE TOTAL

\$ 44,513.76

BALANCE DUE THIS INVOICE

\$ 44,513.76

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
10/15/10	2572345	12,698.14

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November 4, 2010
Invoice 2578079
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through October 31, 2010
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

09/23/10	Continue to prepare Office of Public Counsel discovery.		
	Gigi Rollini .20 hours at 200.00 per hour.		40.00
10/01/10	Review requests for production of documents (Nos. 20-30) propounded by OPC; review potentially responsive documents; conference call with client regarding same; review initial responses provided by client.		
	D. Bruce May 2.70 hours at 390.00 per hour.		1053.00
10/04/10	Assist with preparation of firm Extranet for client to upload documents responsive to discovery requests.		
	Georgianna Hatch .80 hours at 155.00 per hour.		124.00
10/04/10	Continued preparation of response to deficiency letter from PSC staff; continue to review documents responsive to staff's request for additional clarifying information:		
	D. Bruce May .80 hours at 390.00 per hour.		312.00

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Bryn Mawr, PA 19010

November 4, 2010
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Page 2

10/05/10	Assist with preparation of firm Extranet for client to upload documents responsive to discovery requests. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
10/05/10	Continue to prepare responses to OPC's first set of production of documents; continue to review documents responsive to production of documents. D. Bruce May 1.90 hours at 390.00 per hour.	741.00
10/06/10	Assist with preparation of Aqua's filing of Deficiency Response. Georgianna Hatch .70 hours at 155.00 per hour.	108.50
10/06/10	Assist with preparation of Aqua's Answers to OPC's 1st Interrogatories and 1st Request for Production. Georgianna Hatch 1.10 hours at 155.00 per hour.	170.50
10/06/10	Continue to prepare response to deficiency letter; multiple phone calls to Troy Rendell re same. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/07/10	Assist with preparation of Aqua's filing of Deficiency Response. Georgianna Hatch .40 hours at 155.00 per hour.	62.00
10/07/10	Assist with preparation of Aqua's Answers to OPC's 1st Interrogatories and 1st Request for Production; participate in telephone conference and discussion with B. May and T. Rendell, Aqua. Georgianna Hatch 1.40 hours at 155.00 per hour.	217.00

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
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10/07/10	Continue to review and compile documents responsive to OPC's First Set of PODs; review documents for attorney-client privilege and confidentiality purposes. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/07/10	Review documents responsive to staff's deficiency letter; continue to prepare and finalize deficiency letter; multiple phone conferences with Troy Rendell; multiple phone conferences from Kim Joyce regarding deficiency letter. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/08/10	Assist with preparation of Aqua's Answers to OPC's 1st Interrogatories and 1st Request for Production re: incorporate answers/responses from clients into written responses in preparation for filing; incorporate general objections from prior rate case in our responses. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
10/08/10	Call from Florida Public Service Commission regarding deficiency letter. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/08/10	Continue to review and analyze documents that are potentially responsive to OPC's POD requests. D. Bruce May 1.80 hours at 390.00 per hour.	702.00
10/08/10	Continue to prepare objections to POD requests. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/08/10	Continue to review proposed answers to interrogatories. D. Bruce May 1.40 hours at 390.00 per hour.	546.00

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10/08/10	Continue to prepare objections to interrogatories.		
	D. Bruce May .40 hours at 390.00 per hour.		156.00
10/08/10	Continue to prepare letter to Charlie Beck regarding excessive/oppressive discovery and potential impact on rate case.		
	D. Bruce May .50 hours at 390.00 per hour.		195.00
10/08/10	Continue to review rate case expense projections in light of expansive discovery recently filed by OPC.		
	D. Bruce May .20 hours at 390.00 per hour.		78.00
10/09/10	Continue to review documents responsive to OPC's PODs.		
	D. Bruce May .70 hours at 390.00 per hour.		273.00
10/09/10	Continue to review and prepare responses, answers and objections to OPC PODs and ROGs.		
	D. Bruce May 1.20 hours at 390.00 per hour.		468.00
10/10/10	Review documents responsive to POD 27; review documents responsive to POD 21; begin to organize documents and identify potential confidentiality issues associated with documents; continue to develop responses and answers to interrogatories.		
	D. Bruce May 1.10 hours at 390.00 per hour.		429.00
10/11/10	Assist with preparation of Aqua's Answers to OPC's 1st Interrogatories and 1st Request for Production; participate in conference call with clients re: finalizing the discovery responses; draft/revise written discovery responses and finalize for service.		
	Georgianna Hatch 5.30 hours at 155.00 per hour.		821.50

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10/11/10	Review correspondence from Stan Reiger regarding additional information concerning environmental reports; call from Troy Rendell regarding same. D. Bruce May .40 hours at 390.00 per hour.	156.00
10/11/10	Continue to review documents responsive to OPC's First Set of PODs concerning potential attorney-client confidences and other proprietary information. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/11/10	Prepare letter to Charlie Beck objecting to the scope of OPC's First PODs and First ROGs; call from Kim Joyce; call from Troy Rendell; call from Chris Franklin. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/11/10	Conference call with AUF representatives, Troy Rendell, Mary Hopper, Stan Sczygiel and Tim Ward regarding responding to OPC's First Set of ROGs; continue to prepare answers to ROGs; continue to prepare response to OPC's First Set of PODs; finalize and file responses and objections to PODs and answers to ROGs. D. Bruce May 1.60 hours at 390.00 per hour.	624.00
10/12/10	Begin to review and download from the firm Extranet all responsive documents uploaded by client for production to OPC; prepare summary of outstanding requests and need for additional information from client. Georgianna Hatch 2.50 hours at 155.00 per hour.	387.50
10/12/10	Multiple phone calls with Troy Rendell regarding customer service hearing. D. Bruce May .40 hours at 390.00 per hour.	156.00

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10/12/10	Correspondence and phone calls with OPC regarding production of document issues; continue to review documents responsive to OPC's PODs; review PODs for confidentiality purposes; extended phone conference with Mary Hopper and Tim Ward regarding production of documents and additional efforts required to comply with OPC's discovery requests; continue to review documents to be produced in lieu of answering interrogatories. D. Bruce May 2.20 hours at 390.00 per hour.	858.00
10/12/10	Phone conference with Florida Public Service Commission staff regarding interim rate and deficiency letter. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/12/10	Prepare for on-site review by the Office of Public Counsel of discovery documents produced. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/13/10	Review and prepare remaining documents responsive to OPC's First Set of Interrogatories re: Numbers 7, 21, and 27. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
10/13/10	Continue to review and prepare documents for production to OPC re: approx. 11,000 pages of documents in response to First Request for Production, Nos. 1-30. Georgianna Hatch 6.50 hours at 155.00 per hour.	1007.50
10/13/10	Continue to review documents responsive to OPC's request for production of documents; review confidentiality issues; review attorney-client privilege issues. D. Bruce May 2.80 hours at 390.00 per hour.	1092.00

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10/13/10	Continue to review and draft answers to interrogatories. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/13/10	Continue to prepare for Office of Public Counsel review of produced documents. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/14/10	Research legislative history of Section 367.081(8), Fla. Stat., for purposes of identifying supporting information on legislative intent of PAA process re: review lengthy chapter history and determine Chapter Law that enacted Section 8 of Statute. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00
10/14/10	Complete review and preparation of documents for production to OPC re: approx. 11,000 pages of documents in response to First Request for Production, Nos. 1-30; prepare for and participate in meeting with Charlie Beck, OPC, to review responsive documents; conferences with Ivize copy service re: costs for reproduction of documents; telephone conference with B. May re: document production to OPC. Georgianna Hatch 3.40 hours at 155.00 per hour.	527.00
10/14/10	Prepare for and participate in and travel to and from customer service hearing in Sunny Hills. D. Bruce May 4.90 hours at 390.00 per hour.	1911.00
10/14/10	Meeting with OPC counsel, Steve Reilley. D. Bruce May .20 hours at 390.00 per hour.	78.00

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10/14/10	Begin to respond to Office of Public Counsel request for voluminous document copies requested during on-site review of produced documents; obtain and begin to analyze Office of Public Counsel's Motion to Set Discovery Procedure and Motion to Compel Discovery. Gigi Rollini .70 hours at 200.00 per hour.	140.00
10/15/10	Obtain and review legislative history file of Section 367.081(8), Fla. Stat., for purposes of identifying supporting information on legislative intent of PAA process and provide to attorney. Georgianna Hatch .50 hours at 155.00 per hour.	77.50
10/15/10	Call from PSC staff regarding additional discovery issues. D. Bruce May .10 hours at 390.00 per hour.	39.00
10/15/10	Call from Jack Lihvarcik; call from Troy Rendell regarding Sunny Hills meeting. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/15/10	Review documents responsive to OPC's PODs 1 through 30; review correspondence from OPC regarding instructions to copy; prepare correspondence to Charlie Beck (OPC counsel) identifying cost of copying and requesting further instructions. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/15/10	Extended phone conference with Kim Joyce, Mary Hopper and Troy Rendell regarding Motion to Compel; begin to analyze response to Motion to Compel. D. Bruce May 1.10 hours at 390.00 per hour.	429.00

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10/15/10	Continue to review documents responsive to OPC POD's 31 through 40. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/17/10	Continue to analyze Office of Public Counsel's Motion to Compel Discovery. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/18/10	Update detailed matrix summary with all documents provided to OPC to date for purposes of providing to PSC Staff. Georgianna Hatch 2.50 hours at 155.00 per hour.	387.50
10/18/10	Review and analyze documents received from client that are responsive to higher numbered PODs from OPC; update detailed document matrix and note outstanding requests regarding OPC's 1st Request for Production. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
10/18/10	Multiple phone calls to Chris Franklin; multiple phone calls to Kim Joyce; phone conference with Troy Rendell; call from Florida Public Service Commission counsel regarding customer service meetings; review correspondence from OPC. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/18/10	Review responses to OPC PODs 45 through 52; review confidentiality issues and proprietary issues; continue to prepare response to Motion to Compel; continue to develop answers to OPC ROGs 22 and 23. D. Bruce May 2.40 hours at 390.00 per hour.	936.00

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10/19/10	Continue to review and analyze documents received from client that are responsive to higher numbered PODs from OPC; update detailed document matrix and note outstanding requests regarding OPC's 1st Request for Production. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
10/19/10	Call from Kim Joyce regarding official date of filing. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/19/10	Review, finalize and serve supplemental answers to OPC ROGs 22 and 23. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/19/10	Calls to Troy Rendell regarding discovery responses; review and prepare answers to OPC ROGs 37-47; call from Chris Franklin regarding discovery. D. Bruce May 2.20 hours at 390.00 per hour.	858.00
10/19/10	Finalize and file response to OPC's motion to compel. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/19/10	Multiple calls with Kim Joyce regarding follow up from customer meeting in Pasco; prepare opening statement; calls from Jack Lihvarcik regarding customer meeting. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/19/10	Continue to prepare for Gainesville and Palatka hearings; continue to review docket regarding recent filings. Gigi Rollini .40 hours at 200.00 per hour.	80.00

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10/20/10	Travel to, prepare for and participate Pasco Customer Service meeting; review and review Jack Lihvarcik's opening remarks; call from Katherine Flemming at Florida Public Service Commission.	
	D. Bruce May 8.10 hours at 390.00 per hour.	3159.00
10/20/10	Continue to finalize Response in Opposition to Office of Public Counsel's Motion to Compel and Motion to Set Discovery Parameters.	
	Gigi Rollini 2.40 hours at 200.00 per hour.	480.00
10/21/10	Finalize and file response to OPCs motion to compel.	
	D. Bruce May .60 hours at 390.00 per hour.	234.00
10/21/10	Calls to Troy Rendell and Gretchen Toner regarding Gainesville customer service hearing.	
	D. Bruce May .40 hours at 390.00 per hour.	156.00
10/21/10	Travel back from Pasco Service Hearing; multiple calls with Kim Joyce regarding follow up from customer meeting in Pasco; prepare notes from meeting; calls from Jack Lihvarcik regarding meeting.	
	D. Bruce May 4.50 hours at 390.00 per hour.	1755.00
10/21/10	Prepare for, travel to/from and attend Gainesville Customer Hearing; prepare hearing report.	
	Gigi Rollini 7.90 hours at 200.00 per hour.	1580.00
10/22/10	Continue preparation for detailed matrix summary for purposes of providing to PSC Staff re: details concerning documents provided to OPC in response to discovery.	
	Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00

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10/22/10	Continue to review and prepare answers to interrogatories 37 through 41. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/22/10	Call from Troy Rendell regarding test year approval letter; review follow-up issues arising from Gainesville and Palatka service hearings. D. Bruce May .40 hours at 390.00 per hour.	156.00
10/22/10	Travel to/from and attend Palatka Customer Hearing; return travel to Tallahassee. Gigi Rollini 8.70 hours at 200.00 per hour.	1740.00
10/23/10	Prepare Customer Hearing status report. Gigi Rollini .60 hours at 200.00 per hour.	120.00
10/25/10	Prepare electronic format of all responsive documents for sending to outside vendor to convert and Bates label for submission to OPC and PSC Staff, re: Aqua's Response to OPC's First Request for Production (Nos. 1-30). Georgianna Hatch .80 hours at 155.00 per hour.	124.00
10/25/10	Call from Troy Rendell; call from Kim Joyce; call from Jack Lihvarcik regarding customer meetings. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/25/10	Continued research and analysis regarding responses to OPC ROGs 56 through 62; review documents responsive to POD requests. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
10/25/10	Continue to address Public Service Commission Staff request regarding Office of Public Counsel Discovery Responses; continue to address Office of Public Counsel Discovery requests. Gigi Rollini 1.00 hours at 200.00 per hour.	200.00

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10/25/10	Continue to address matters stemming from Customer Hearings. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/26/10	Continue to prepare electronic format of all responsive documents for sending to outside vendor to convert and Bates label for submission to OPC and PSC Staff, re: Aqua's Response to OPC's First Request for Production (Nos. 1-30); telephone conferences with Ivize re: document disc conversion; review OPC's written request for confidential information regarding audit information; research prior OPC requests for audit information in similar rate cases and determine PSC's response to same for purposes of preparing Motion for Protective Order and/or Request for Confidential Classification. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
10/26/10	Review correspondence from OPC requesting confidential documents related to staff audit work papers; call from Troy Rendell regarding same. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/26/10	Call from Katherine Fleming regarding confidentiality issues. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/26/10	Continue to review documents potentially responsive to OPC PODs. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/26/10	Call from Troy Rendell regarding customer meetings. D. Bruce May .20 hours at 390.00 per hour.	78.00

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10/26/10	Call from Ralph Jaeger regarding customer meeting. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/26/10	Begin to prepare Motion for Protective Order regarding Office of Public Counsel's confidential document request. Gigi Rollini .50 hours at 200.00 per hour.	100.00
10/27/10	Review OPC's written request for confidential information regarding audit information; research prior OPC requests for audit information in similar rate cases and determine PSC's response to same for purposes of preparing Motion for Protective Order and/or Request for Confidential Classification. re: Aqua's Response to OPC's First Request for Production (Nos. 1-30); begin preparation of Motion for Protective Order. Georgianna Hatch 3.50 hours at 155.00 per hour.	542.50
10/27/10	Continue to research documents responsive to OPC PODs. D. Bruce May 1.00 hours at 390.00 per hour.	390.00
10/27/10	Call from Troy Rendell regarding customer service meeting in Sebring. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/27/10	Review correspondence from Katherine Fleming regarding staff's request for discovery matrix; prepare memorandum to client regarding same. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/27/10	Continue to review and analyze request for confidential work papers; begin to develop and prepare motion for protective order and request for confidential classification. D. Bruce May .70 hours at 390.00 per hour.	273.00

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10/27/10	Address Public Service Commission Staff's proposed Discovery Matrix; finalize Response Letter to Office of Public Counsel regarding production of discovery documents. Gigi Rollini .80 hours at 200.00 per hour.	160.00
10/28/10	Assist with preparation for service hearing; compile complaint query reports; research prior Requests for Confidential Classification related to protected salary information. Georgianna Hatch 3.40 hours at 155.00 per hour.	527.00
10/28/10	Continued research, analysis and drafting of Motion for Temporary Protective Order. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/28/10	Prepare for, travel to and participate in customer service meeting in Lakeland, Florida; meeting with Jack Lihvarcik, Gretchen Toner, and Troy Rendell regarding same. D. Bruce May 5.30 hours at 390.00 per hour.	2067.00
10/29/10	Continue preparation of detailed matrix summary for purposes of providing to PSC Staff re: OPC's discovery requests. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
10/29/10	Prepare for, participate in and travel from Eustis customer meeting; phone conference with Chris Franklin; phone conference with Kim Joyce. D. Bruce May 5.10 hours at 390.00 per hour.	1989.00
10/29/10	Research and analysis regarding documents requested OPC in PODs (PODs 54-62). D. Bruce May 1.40 hours at 390.00 per hour.	546.00
Total Fees for Professional Services		\$ 42,721.00

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Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	77.60	390.00	30,264.00
Rollini, Gigi	Associate	24.00	200.00	4,800.00
Hatch, Georgianna	Paralegal	49.40	155.00	7,657.00

Reimbursable costs through October 31, 2010

10/01/10	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File at clerks office and hand deliver to General Counsel.; 10/01/10	6.50
10/07/10	Local Travel Eric G. Kent; Mileage - Local; Florida Public Services Commission; File with FPSC and deliver to counsel for B. May; 10/07/10	6.00
10/12/10	Messenger Service - 10/07/10	6.00
10/12/10	Local Travel Van Madden; Mileage - Local; Deliver to Attorney Generals Office and Florida Public Service Commission.; 10/12/10	6.50
10/14/10	Local Travel Van Madden; Mileage - Local; File with Florida Public Service Commission, deliver letters to staff and deliver letter to C. Beck with Office of Public Council at the Pepper Building.; 10/14/10	6.50
10/15/10	Messenger Service - 10/12/10	8.00
10/15/10	Messenger Service - 10/11/10	4.50
10/18/10	OTHER - Department of State 39616, Legislative history of Sec. 366.06 (4) Fla. Stat.	42.00
10/19/10	Local Travel Eric G. Kent; Mileage - Local; Florida Archives; Pick up requested copies from Archives for G. Hatch; 10/19/10	1.00
10/20/10	Messenger Service - 10/18/10	1.00

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10/20/10	Out Of Town Travel	278.50
	D. Bruce May; Mileage; Round Trip Mileage to customer service hearing in New Port Richey; 10/20/10	
10/21/10	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File Document with Clerks office; 10/21/10	4.00
10/25/10	Messenger Services - 10/21/10	5.00
10/25/10	Messenger Services - 10/19/10	3.00
10/27/10	Local Travel	1.00
	Van Madden; Mileage - Local; Deliver package to Charles Beck with Office of Public Counsel at the Pepper Building.; 10/27/10	
	Copying	1,357.80
	Telephone	1.60
	Online Research	33.46
	Postage	20.40
	Total Reimbursable Costs	\$ 1,792.76
	Current Billing for this Matter	44,513.76
	BALANCE DUE THIS INVOICE	\$ 44,513.76

OUTSTANDING INVOICE SUMMARY

<u>DATE</u>	<u>INVOICE</u>	<u>AMOUNT</u>
10/15/10	2572345	12,698.14

MATTER BALANCE BROUGHT FORWARD	12,698.14
TOTAL DUE	\$ 57,211.90

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
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*Representative Office

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762 W. Lancaster Avenue
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November 23, 2010
Invoice 2587509

TERMS: DUE ON RECEIPT

REMITTANCE COPY
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Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services	\$	16,309.00
Reimbursable Costs		3,134.76

INVOICE TOTAL	\$	19,443.76
BALANCE DUE THIS INVOICE	\$	19,443.76

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/04/10	2578079	44,513.76

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Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

November 23, 2010
Invoice 2587509
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:

44,513.76

TOTAL DUE

\$ 63,957.52

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Domestic Wires

Wachovia Bank NA
214 N. Hogan Street
Jacksonville, FL 32202
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ACCT. #2090002390441

International Wires

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia, PA

International Swift: FNEPUS33
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ACCT. #2090002390441

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To remit payment by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

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A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 **INVOICE DATE** 1/26/2011
REMIT TO P O Box 864084 **DUE DATE** Upon Receipt
Orlando FL 32886 4084
INVOICE NUMBER 2810194 **INVOICE AMOUNT** \$21 334 74
DESCRIPTION For services rendered 2010 Florida Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	188101		21 334 74	M92105

TOTAL \$21 334 74

APPROVALS - Department

Other

SPECIAL INSTRUCTIONS

Please return check to Kelly when out
Thanks

ENCLOSURE

(CHECK)

OTHER

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FEB 14 2011

ACCOUNTS PAYABLE

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EIN 59-0663819

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Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
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January 26, 2011
Invoice 2610194

TERMS DUE ON RECEIPT

FEB 3 2011

REMITTANCE COPY
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Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	21,164 00
Reimbursable Costs		170 74

INVOICE TOTAL \$ 21,334 74

BALANCE DUE THIS INVOICE \$ 21 334 74

Handwritten signature and date: 2/9/11

To remit payment by WIRE TRANSFER

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Wachovia Bank NA
200 S Biscayne Blvd
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International Wires

Wells Fargo Bank NA
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January 26 2011
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Law Offices

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FEB 3 2011

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TERMS DUE ON RECEIPT

For professional services rendered through December 31, 2010
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

12/01/10	Phone conference with Florida Public Service Commission staff regarding staff data requests, phone conference with Troy Rendell regarding staff data request continue to prepare responses to staff's data request, review and revise same review and revise summary of customer service meeting for Lake Osborne/Greenacres meeting	
D Bruce May	1 50 hours at 390 00 per hour	595 00
12/02/10	Call from Florida Public Service Commission counsel Katherine Fleming regarding discovery continue to prepare responses to staff's data requests multiple phone calls to Troy Rendell regarding same continue to OPC discovery continue to research and analyze possible confidential classification issues associated with executive compensation	
D Bruce May	1 30 hours at 390 00 per hour	507 00

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12/03/10	Continue to review discovery responses to OPC's second round of discovery research and analysis regarding confidentiality of executive compensation information in light of First District Court of Appeal decision involving Florida Power & Light research and analysis regarding quality of service implications with respect to rate case review latest staff data request analyze data request for potential confidentiality issues and other attorney-client privilege issues review responses to staff s data requests	
D Bruce May	3 90 hours at 390 00 per hour	1521 00
12/06/10	Continue to review staff s data requests and prepare responses thereto multiple phone calls to Troy Rendell	
D Bruce May	40 hours at 390 00 per hour	156 00
12/06/10	Multiple phone calls with OPC (Denise Vandiver and Patty Christensen) regarding follow up questions regarding discovery review POD responses	
D Bruce May	80 hours at 390 00 per hour	312 00
12/07/10	Continue to review OPC discovery issues review confidentiality issues	
D Bruce May	80 hours at 390 00 per hour	312 00
12/07/10	Continue to review responses to staff s data requests Nos 5 and 6 continue to prepare responses regarding same	
D Bruce May	1 50 hours at 390 00 per hour	585 00
12/07/10	Call from OPC regarding discovery issues	
D Bruce May	30 hours at 390 00 per hour	117 00

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12/08/10	Review and prepare responses to staff's data request No 5 review and prepare responses to staff's data request No 6 review response to audit, multiple phone calls to Kim Joyce regarding discovery issues call from Patty Christensen regarding additional information responsive to prior OPC production of documents request continue to review discovery requests, prepare responses thereto	
	D Bruce May 1 60 hours at 390 00 per hour	624 00
12/09/10	Begin to review OPC's discovery requests and prepare written responses re OPC Interrogatories Nos 61-118	
	Georgianna Hatch 50 hours at 155 00 per hour	77 50
12/09/10	Continue to review responses to OPC's PODs, research regarding confidentiality issues multiple calls to client continue to prepare response to POD requests and ROG requests by OPC review information supplied by Katherine Fleming in connection with staff's data requests	
	D Bruce May 1 30 hours at 390 00 per hour	507 00
12/10/10	Conference with B May and T Rendell AUF re discovery response strategy and analysis of OPC's request for additional information regarding prior responses conference with T Rendell AUF re discovery affidavit pages	
	Georgianna Hatch 1 30 hours at 155 00 per hour	201 50
12/10/10	Compile and review attachments to OPC Interrogatories Nos 61-118 for purposes of production to OPC draft written responses to same review attachments for any confidential/protected information for incorporation into Motion for Protective Order	
	Georgianna Hatch 2 80 hours at 155 00 per hour	434 00

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12/10/10 Begin to review OPC's discovery requests
Interrogatories Nos 61-118 and Request for
Production Nos 61-97 for any
confidential/protected information
Georgianna Hatch 30 hours at 155 00 per hour 46 50

12/10/10 Multiple phone calls to Florida Public Service
Commission regarding discovery and data request
issues phone conference Patty Christensen
regarding follow up questions regarding OPC
discovery continue to prepare responses to
OPC's First ROGs and First PODs review
documents responsive to First PODs and ROGs,
research and analysis regarding confidentiality
associated with compensation, phone conference
with Troy Rendell, review and prepare draft
responses to staff's data requests, conference
call with Kim Joyce extended phone conference
with Tim Ward and Mary Hopper regarding
executive compensation issue
D Bruce May 3 10 hours at 390 00 per hour 1209 00

12/12/10 Prepare Supplemental Answer to OPC's First Set
of Interrogatories No 49 and prepare
supplemental attachment
Georgianna Hatch 30 hours at 155 00 per hour 46 50

12/12/10 Review numerous emails from AUF and compile
written responses to OPC's Interrogatories Nos
61-118 prepare draft of AUF's Answers and
Objections to OPC's Interrogatories, Nos
61-118
Georgianna Hatch 2 80 hours at 155 00 per hour 434 00

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12/12/10 Compile and review attachments to OPC
Interrogatories Nos 61-118 for purposes of
production to OPC review same attachments for
any confidential/protected information for
incorporation into Motion for Protective Order
Georgianna Hatch 80 hours at 155 00 per hour 124 00

12/12/10 Draft Motion for Protective Order regarding
confidential information responsive to OPC s
discovery requests contained within
Interrogatories Nos 61-118 and Request for
Production Nos 61-97
Georgianna Hatch 40 hours at 155 00 per hour 62 00

12/13/10 Continue to receive and review emails from AUF
and compile written responses to OPC s
Interrogatories Nos 61-118, revise draft of
AUF s Answers and Objections to OPC s
Interrogatories Nos 61-118
Georgianna Hatch 2 80 hours at 155 00 per hour 434 00

12/13/10 Continue to compile and review attachments to
OPC Interrogatories Nos 61-118 for purposes of
production to OPC review same attachments for
any confidential/protected information for
incorporation into Motion for Protective Order
Georgianna Hatch 2 10 hours at 155 00 per hour 325 50

12/13/10 Revise Motion for Protective Order regarding
confidential information responsive to OPC s
discovery requests contained within
Interrogatories Nos 61-118 and Request for
Production Nos 61-97
Georgianna Hatch 40 hours at 155 00 per hour 62 00

12/13/10 Finalize Supplemental Answer to OPC's First Set
of Interrogatories No 49 and prepare
supplemental attachment
Georgianna Hatch 20 hours at 155 00 per hour 31 00

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12/13/10	Review emails and attachments from AUF regarding documents responsive to OPC's Request for Production, Nos 61-97 draft written responses to same		
	Georgianna Hatch	1 50 hours at 155 00 per hour	232 50
12/13/10	Review and finalize responses to OPC discovery requests (First ROGs and PODs) review documents responsive to PODs, review attachments to First ROGs, review, edit and finalize motion for temporary protective order, call to Charlie Beck and OPC regarding Motion for Protective Order multiple phone calls to and from Kim Joyce and Troy Rendell regarding discovery responses continue to review and develop responses to data requests submitted by staff review follow up issues associated with data requests by staff		
	D Bruce May	5 10 hours at 390 00 per hour	1989 00
12/13/10	Continue to prepare Aqua Utilities of Florida s Answer/Objections to Office of Public Counsel s First Set of ROGs (No 49)		
	Gigi Rollini	30 hours at 200 00 per hour	60 00
12/14/10	Begin review and preparation of documents for production to OPC in response to 1st Set of Request for Production Nos 61-97		
	Georgianna Hatch	80 hours at 155 00 per hour	124 00
12/14/10	Strategic planning with B May to discuss discovery status and strategy		
	Georgianna Hatch	1 00 hours at 155 00 per hour	155 00
12/14/10	Compile and prepare confidential documents pursuant to protective order re protected personnel information		
	Georgianna Hatch	60 hours at 155 00 per hour	93 00

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12/14/10 Draft/revise discovery tracking chart to
include AUF s responses to OPC s First Set of
Interrogatories Nos 61-118 and First Request
for Production of Documents Nos 61-97
Georgianna Hatch 80 hours at 155 00 per hour 124 00

12/14/10 Continue to review discovery responses,
continue to prepare discovery responses and
data request responses continue to review
confidentiality issues regarding compensation
review correspondence Katherine Fleming
regarding discovery matrix
D Bruce May 1 90 hours at 390 00 per hour 741 00

12/15/10 Continue review and preparation of documents
for production to OPC in response to 1st
Request for Production, Nos 61-97
Georgianna Hatch 40 hours at 155 00 per hour 62 00

12/15/10 Draft/revise discovery tracking chart to
include OPC's exceptions and status of AUF s
response for purposes of production to Staff
Georgianna Hatch 1 80 hours at 155 00 per hour 279 00

12/15/10 Prepare initial draft of written response to
OPC re objections to their 2nd Set of
discovery requests
Georgianna Hatch 40 hours at 155 00 per hour 62 00

12/15/10 Prepare for and participate in conference call
with T Rendell M Hopper K Joyce, and T
Ward, AUF to discuss discovery and case
strategy
Georgianna Hatch 1 70 hours at 155 00 per hour 263 50

12/15/10 Multiple phone calls to Katherine Fleming
regarding confidentiality issues continue to
prepare response to staff's data request
D Bruce May 1 30 hours at 390 00 per hour 507 00

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FILE 3 211 29

12/15/10 Conference call with Troy Rendell Mary Hopper,
Tim Ward Stan Szczygiel and Kim Joyce
regarding additional outstanding discovery
issues with OPC
D Bruce May 1 20 hours at 390 00 per hour 468 00

12/16/10 Complete preparation of AUF s documents
responsive to OPC s Request for Production
Nos 61-118 re compiling documents, bates
number designation and formatting for
production approximately 2 000 pages of
documents
Georgianna Hatch 4 10 hours at 155 00 per hour 635 50

12/16/10 Prepare objections to OPC s second PODs and
ROGs continue to review and analyze documents
requested by staff in latest data request,
research and analysis regarding confidentiality
issues
D Bruce May 2 30 hours at 390 00 per hour 897 00

12/17/10 Prepare for and meet with D Vandiver Office
of Public Counsel for her review of Aqua s
responses to OPC s discovery requests begin to
prepare documents chosen by Ms Vandiver for
production
Georgianna Hatch 2 50 hours at 155 00 per hour 387 50

12/17/10 Prepare, review and finalize response to
staff's data request multiple phone calls from
Florida Public Service Commission staff
conference with Troy Rendell call from Kim
Joyce research and analysis regarding
discovery responses to OPC s second round of
discovery research and analysis regarding
quality of service issues associated with rate
case continue to review discovery responses to
second set of PODs and second set of ROGs

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submitted by OPC call from Katherine Fleming
regarding discovery call from Jack Lihvarcik
regarding discovery
D Bruce May 2 70 hours at 390 00 per hour 1053 00

12/20/10 Prepare for and meet with PSC Staff members to
review documents responsive to Office of Public
Counsel s discovery requests production
Georgianna Hatch 2 10 hours at 155 00 per hour 325 50

12/20/10 Update discovery matrix to reference all
documents and interrogatories provided to date,
incorporate OPC s objections/exceptions into
matrix and indicate status of AUF s response
Georgianna Hatch 1 70 hours at 155 00 per hour 263 50

12/20/10 Multiple phone calls with Katherine Fleming
regarding discovery continue to review staff s
data requests continue to review documents
responsive to OPC discovery requests, begin to
review documents for presentation to staff, call
from Bart Fletcher regarding document review,
research and analysis regarding motion for
temporary protective order, review
confidentiality issues associated with executive
compensation review confidential documents
supplied by Aqua General Counsel
D Bruce May 2 50 hours at 390 00 per hour 975 00

12/21/10 E-correspondence with T Ward re Interrogatory
answers receipt and review of additional
attachments re OPC Interrogatory No 64
Georgianna Hatch 70 hours at 155 00 per hour 108 50

12/21/10 Complete preparation of documents chosen by
Office of Public Counsel and PSC Staff for
production
Georgianna Hatch 20 hours at 155 00 per hour 31 00

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12/21/10	Continue to review revise and prepare responses to staff's data request review confidential information associated with as-built drawings in post-911 concerns with respect to public release of as-built drawings of core utility infrastructure	D Bruce May 90 hours at 390 00 per hour	351 00
12/22/10	Continue to review and develop responses to staff's data requests	D Bruce May 1 60 hours at 390 00 per hour	624 00
12/23/10	Receive and review Staff's Eleventh Data Request to Aqua Utilities of Florida	Gigi Rollini 20 hours at 200 00 per hour	40 00
12/27/10	Continue to prepare responses to staff's data request review confidentiality issues	D Bruce May 1 20 hours at 390 00 per hour	468 00
12/28/10	Continue to prepare responses to staff's data request review confidentiality issues	D Bruce May 80 hours at 390 00 per hour	312 00
12/29/10	Continue to review and prepare response to staff's data requests continue to review affiliated charges analysis conference with Troy Rendell regarding same	D Bruce May 1 40 hours at 390 00 per hour	546 00
12/30/10	Review and revise supplemental responses to staff's data requests conference call with Kim Joyce, Troy Rendell and Tim Ward	D Bruce May 70 hours at 390 00 per hour	273 00

Total Fees for Professional Services \$ 21 164 00

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Name	Title	Hours	Rate	Value
May D Bruce	Partner	40 10	390 00	15 639 00
Rollins Gigi	Associate	0 50	200 00	100 00
Hatch Georgianna	Paralegal	35 00	155 00	5 425 00

Reimbursable costs through December 31 2010

11/03/10	Meals	59 67
	D Bruce May Troy Rendell Lunch Working lunch with Troy Rendell 11/03/10	
12/10/10	OTHER	8 12
	D Bruce May Conf call on 121010	
12/13/10	Local Travel	6 00
	Eric G Kent Mileage - Local Florida Public Service Commission File with FPSC for B May 12/13/10	
12/13/10	Local Travel	1 00
	Barry C Ivey Mileage - Local Office of Public Counsel Deliver envelope to general counsel for B May 12/13/10	
12/15/10	Messenger Service - 12/13/10	5 00
12/15/10	OTHER	10 77
	D Bruce May Conf call on 121510	
12/22/10	Local Travel	3 50
	Eric G Kent, Mileage - Local Florida Public Services Commission Deliver to FPSC General Counsel for B May, 12/22/10	
12/30/10	Messenger Service - 12/22/10	3 00
	Copying	72 40
	Telephone	1 28

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Total Reimbursable Costs	\$	170 74
Current Billing for this Matter		21,334 74
BALANCE DUE THIS INVOICE	\$	21,334 74



033 04234 02

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 INVOICE DATE 2/11/2011
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Orlando FL 32886 4084
INVOICE NUMBER 2616914 INVOICE AMOUNT \$17 197 94
DESCRIPTION For services rendered 2010 Florida Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	188101		17 197 94	M82105

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MAR 07 2011

ACCOUNTS PAYABLE

TOTAL

\$17 197 94

APPROVALS - Department

Other

ENCLOSURE

OTHER

K. J. [Signature] 3/7/11

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Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	17,152 00
Reimbursable Costs		45 94

INVOICE TOTAL	\$	17 197 94
BALANCE DUE THIS INVOICE	\$	17 197 94

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
01/26/11	2610194	21,334 74

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ACCOUNTS PAYABLE

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MATTER BALANCE BROUGHT FORWARD

21,334 74

TOTAL DUE

\$

38,532 68

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For professional services rendered through January 31, 2011
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

01/03/11	Continue to review discovery responses to OPC, call from Florida Public Service Commission staff engineer, review responses to staff's data requests, review confidentiality issues, call from staff counsel D Bruce May 70 hours at 390 00 per hour	273 00
01/04/11	Continue to prepare responses to staff data requests, call from Troy Rendell review information requested by OPC, call from Florida Public Service Commission staff counsel D Bruce May 1 30 hours at 390 00 per hour	507 00
01/05/11	Prepare documents for responding to OPC's 2nd Request for Production and 2nd Set of Interrogatories Georgianna Hatch 80 hours at 155 00 per hour	124 00
01/05/11	Review discovery order analyze same, prepare e-mail to client D Bruce May 80 hours at 390 00 per hour	312 00

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01/06/11	Continue to review discovery responses review confidentiality issues associated with latest staff data request, call regarding engineering study, research and analysis regarding as-built drawings and confidential nature of as-built drawings in a post-911 environment		
	D Bruce May 80 hours at 390 00 per hour		312 00
01/07/11	Meeting with M May and T Rendell, AUF, participate in conference call with AUF personnel to discuss status of additional information requested by OPC and AUF's responses to OPC's 2nd discovery requests		
	Georgianna Hatch 1 50 hours at 155 00 per hour		232 50
01/07/11	Update document matrix, continue preparation of written responses to OPC's 2nd discovery requests		
	Georgianna Hatch 80 hours at 155 00 per hour		124 00
01/07/11	Continued review of Florida Public Service Commission discovery order, conference call with Tim Wards, Mary Hopper, and Troy Rendell regarding responses to OPC discovery continue to prepare same, review follow-up questions from OPC regarding 1st PODs and ROGs		
	D Bruce May 1 20 hours at 390 00 per hour		468 00
01/10/11	Continue preparation of written responses to OPC's 2nd discovery requests re standard responses		
	Georgianna Hatch 30 hours at 155 00 per hour		46 50
01/10/11	Continue to review discovery responses and prepare same, phone conference with Florida Public Service Commission counsel regarding additional discovery, review staff data requests, continue to prepare answers thereto		
	D Bruce May 1 50 hours at 390 00 per hour		585 00

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01/10/11	Review rate of return issue follow-up call with Kim Joyce			
	D Bruce May	50 hours at	390 00 per hour	195 00
01/11/11	Review documents and written responses received to date from AUF and incorporate into template, begin to prepare documents for production to OPC			
	Georgianna Hatch	2 10 hours at	155 00 per hour	325 50
01/11/11	Review correspondence from Denise Vandiver regarding discovery questions, review correspondence from client, continue to prepare to OPC's follow-up issues and discovery, review recent staff data request provide same to client conference regarding discovery schedule prepare interrogatory answers to OPC a second set of interrogatories			
	D Bruce May	2 20 hours at	390 00 per hour	858 00
01/12/11	Continue preparation of written responses to OPC's 2nd discovery requests and preparing responsive documents and attachments			
	Georgianna Hatch	80 hours at	155 00 per hour	124 00
01/12/11	Continue to review data request provided by staff, continue to prepare responses thereto, call from Florida Public Service Commission staff call from Troy Rendell, review correspondence from Kim Joyce			
	D Bruce May	80 hours at	390 00 per hour	312 00
01/13/11	Continue preparation of written responses to OPC's 2nd discovery requests and preparing responsive documents and attachments			
	Georgianna Hatch	80 hours at	155 00 per hour	124 00

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01/13/11	Continue to prepare discovery responses call from Florida Public Service Commission counsel, Katherine Fleming call to Patty Christensen at OPC begin preparation of request for temporary protective order regarding confidentiality of as-built documents, review as-built document issues that arise in a post-911 environment D Bruce May 1 60 hours at 390 00 per hour	624 00
01/14/11	Continue preparation of written responses to OPC's 2nd discovery requests and preparing responsive documents and attachments Georgianna Hatch 1 80 hours at 155 00 per hour	279 00
01/14/11	Continue to review follow-up questions by OPC prepare responses to follow-up questions regarding first set of discovery call from Florida Public Service Commission counsel regarding discovery deadlines D Bruce May 2 50 hours at 390 00 per hour	975 00
01/15/11	Review correspondence from Tim Ward regarding discovery continue to prepare responses D Bruce May 70 hours at 390 00 per hour	273 00
01/17/11	Continue to review and prepare documents responsive to OPC's second PODs and second set of ROGs, review documents to follow-up discovery responses to OPC's first set of discovery, review correspondence from Mary Hopper review correspondence from Troy Rendell D Bruce May 2 80 hours at 390 00 per hour	1092 00
01/18/11	Assist with preparation of Motion for Protective Order regarding discovery requests from OPC, prepare Motion for submission to PSC and draft correspondence Georgianna Hatch 70 hours at 155 00 per hour	108 50

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01/18/11	Preparation of written answers to OPC's 2nd Set of Interrogatories to AUF, review, compile and prepare attachments to interrogatories for electronic submission to OPC pursuant to PSC Order		
	Georgianna Hatch	2 80 hours at 155 00 per hour	434 00
01/18/11	Preparation of written responses to OPC's 2nd Request for Production of Documents to AUF review, compile and prepare responsive documents for electronic submission to OPC pursuant to PSC Order		
	Georgianna Hatch	2 50 hours at 155 00 per hour	387 50
01/18/11	Prepare Notices (2) of Service of Answers/Responses to OPC's 2nd Set of Interrogatories/Requests for Production to AUF, finalize Affidavit for AUF s interrogatory answers, prepare e-correspondence and attachments to PSC re E-file of Notices, prepare e-correspondence to K Fleming, PSC re discovery responses to OPC, prepare e-correspondence to C Beck OPC re discovery responses		
	Georgianna Hatch	1 20 hours at 155 00 per hour	186 00
01/18/11	Continue to prepare responses to OPC s second set of ROGs and second PODs, review documents prepare motion for temporary protective order		
	D Bruce May	2 50 hours at 390 00 per hour	975 00
01/19/11	Strategic planning conference with B May to discuss discovery and case status, preparation for responding to future discovery requests		
	Georgianna Hatch	80 hours at 155 00 per hour	124 00

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01/19/11 Complete preparation of all discovery exception documents pursuant to correspondence from D Vandiver, OPC, re missing documentation and unreadable files provided in response to discovery, prepare all electronic documents for submission to D Vandiver OPC	
Georgianna Hatch 1 80 hours at 155 00 per hour	279 00
01/19/11 Review staff latest data requests (17 and 18), analyze possible confidentiality issues	
D Bruce May 1 10 hours at 390 00 per hour	429 00
01/19/11 Continue to review confidential documents responsive to OPC's discovery, review correspondence from Denise Vandiver regarding additional follow up issues prepare responses to discovery and follow up information to be provided to OPC, prepare correspondence to OPC regarding follow up/supplemental information relative to the first set of discovery	
D Bruce May 2 50 hours at 390 00 per hour	975 00
01/20/11 Continue preparation of additional discovery exception documents pursuant to correspondence from D Vandiver, OPC, re missing documentation and unreadable files provided in response to discovery	
Georgianna Hatch 2 10 hours at 155 00 per hour	325 50
01/20/11 Continue updating OPC discovery matrix re production of exception documents to OPC and responses to OPC's 2nd set of discovery	
Georgianna Hatch 80 hours at 155 00 per hour	124 00
01/20/11 Continue to prepare follow-up discovery responses to OPC inquiries concerning alleged "missing" and "misformatted" documents, prepare email to Denise Vandiver with OPC regarding same call from Denise Vandiver regarding same	

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call from Katherine Fleming regarding pending motions for temporary protective order and procedure for addressing motions review confidential information, organize confidential information for OPC inspection at the request from Denise Vandiver
D Bruce May 1 40 hours at 390 00 per hour 546 00

01/21/11 Continue updating OPC discovery matrix re production of exception documents to OPC and responses to OPC's 2nd set of discovery
Georgianna Hatch 1 80 hours at 155 00 per hour 279 00

01/21/11 Compile and prepare the confidential documents under Motion for Protective Order for review by D Vandiver, meet with D Vandiver to review confidential documents finalize preparation of additional discovery exception documents requested by D Vandiver and prepare correspondence regarding same
Georgianna Hatch 3 80 hours at 155 00 per hour 589 00

01/21/11 Call from OPC, prepare documents for OPC review review confidentiality issues associated with compensation
D Bruce May 1 30 hours at 390 00 per hour 507 00

01/24/11 Continue updating OPC discovery matrix re production of exception documents to OPC and responses to OPC's 2nd set of discovery incorporate additional information into discovery matrix re production dates and corresponding Bates numbers
Georgianna Hatch 2 50 hours at 155 00 per hour 387 50

Kimberly A Joyce
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BY

01/24/11	Call from OPC regarding Woodcock's desire to inspect, review correspondence from Florida Department of Environmental Protection concerning Sunny Hills notification issue call from Troy Rendell regarding reasons for delay, call from staff regarding reasons for delay	D Bruce May	90 hours at 390 00 per hour	351 00
01/25/11	Complete OPC discovery matrix re production of exception documents to OPC and responses to OPC s 2nd set of discovery	Georgianna Hatch	1 10 hours at 155 00 per hour	170 50
01/26/11	Review correspondence from Florida Public Service Commission staff counsel regarding additional data requests, call from client	D Bruce May	40 hours at 390 00 per hour	156 00
01/27/11	Update discovery matrix re additional information concerning dates of production to OPC and PSC Staff	Georgianna Hatch	60 hours at 155 00 per hour	93 00
01/27/11	Continue to review responses to staff data requests, continue to prepare responses thereto calls from Katherine Flemings (Florida Public Service Commission) regarding documents produced	D Bruce May	1 40 hours at 390 00 per hour	546 00
01/28/11	Multiple phone calls with Katherine Fleming regarding additional discovery and documents produced in response OPC, continue and revise responses to staff data requests	D Bruce May	1 20 hours at 390 00 per hour	468 00
01/31/11	Review Motion to Intervene by mobile home park/Arredondo Estates	D Bruce May	20 hours at 390 00 per hour	78 00

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01/31/11 Multiple phone calls from Troy Rendell regarding staff data requests, review and revise same, review and revise letter to Florida Public Service Commission staff regarding Lake Worth utility issues call from Katherine Fleming regarding discovery requests, continue to prepare response to staff data requests

D Bruce May 1 20 hours at 390 00 per hour 468 00

Total Fees for Professional Services \$ 17,152 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	31 50	390 00	12 285 00
Hatch Georgianna	Paralegal	31 40	155 00	4 867 00

Reimbursable costs through January 31, 2011

12/24/10	OTHER	29 50
	D Bruce May, Library Purchases, Lexis charges (December), 12/24/10	
01/21/11	Local Travel	6 12
	Eric G Kent Mileage - Local Public Service Commission, Deliver to PSC General Counsel for B May 01/21/11	
01/25/11	Messenger Service - 01/19/11	3 00
01/27/11	Messenger Service - 01/21/11	6 00
	Copying	1 00
	Telephone	0 32

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Invoice 2616914
Page 10

EY

Total Reimbursable Costs	\$	45 94
Current Billing for this Matter		17,197 94
BALANCE DUE THIS INVOICE	\$	17,197 94

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
01/26/11	2610194	21,334 74

MATTER BALANCE BROUGHT FORWARD		21 334 74
TOTAL DUE	\$	38,532 68



NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 **INVOICE DATE** 2/11/2011
REMIT TO P O Box 864084 **DUE DATE** Upon Receipt
Orlando FL 32886 4084
INVOICE NUMBER 2616912 **INVOICE AMOUNT** \$5 037 00
DESCRIPTION For services rendered Florida Rate Case QSM

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	188101		5 037 00	M91761

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MAR 07 2011

ACCOUNTS PAYABLE

TOTAL

\$5 037 00

APPROVALS - Department

Other

ENCLOSURE

OTHER

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Our Matter #117542 00001
Florida Rate Case

Fees for Professional Services \$ 5,037 00

INVOICE TOTAL \$ 5,037 00

BALANCE DUE THIS INVOICE \$ 5,037 00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
01/26/11	2610191	4,384 90

K. Joyce
3/1/11

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ACCOUNTS PAYAF

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MATTER BALANCE BROUGHT FORWARD

TOTAL DUE

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\$ 9,421 90
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February 11, 2011
Invoice 2616912
Page 1
TERMS DUE ON RECEIPT

For professional services rendered through January 31, 2011
in connection with the following

Our Matter #117542 00001
Florida Rate Case

01/03/11	Continue to review complaints call from Earl Poucher call from OPC	
D Bruce May	70 hours at 365 00 per hour	255 50
01/04/11	Call from Florida Public Service Commission staff regarding complaints review complaints	
D Bruce May	40 hours at 365 00 per hour	146 00
01/05/11	Review complaints review information from Patti Daniel regarding upcoming meeting, call from client	
D Bruce May	50 hours at 365 00 per hour	182 50
01/06/11	Call from client regarding complaints, call from Florida Public Service Commission staff regarding complaints	
D Bruce May	50 hours at 365 00 per hour	182 50
01/07/11	Review discovery responses in QSM matter review outline for final report	
D Bruce May	40 hours at 365 00 per hour	146 00

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01/10/11	Continue to review complaint information continue to prepare report D Bruce May 90 hours at 365 00 per hour	328 50
01/12/11	Continue to prepare QSM report, call from Troy Rendell D Bruce May 40 hours at 365 00 per hour	146 00
01/19/11	Call from Florida Public Service Commission staff person Patti Daniel concerning agenda for QSM meeting on 1/20/11 D Bruce May 30 hours at 365 00 per hour	109 50
01/19/11	Call from Troy Rendell regarding QSM D Bruce May 20 hours at 365 00 per hour	73 00
01/20/11	Prepare for and participate in QSM meeting with Florida Public Service Commission staff, phone conference with Kim Joyce, phone conference with Troy Rendell, extended phone conference with Patti Daniel with Florida Public Service Commission staff conference call from Ralph Jaeger D Bruce May 3 90 hours at 365 00 per hour	1423 50
01/21/11	Meeting with AUF regarding QSM report, continue to review complaints, call from Patti Daniel call from Troy Rendell call from Florida Public Service Commission counsel, Ralph Jaeger D Bruce May 2 20 hours at 365 00 per hour	803 00
01/24/11	Call from Ralph Jaeger regarding complaints, review complaint log D Bruce May 50 hours at 365 00 per hour	182 50

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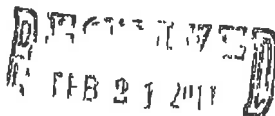
2616912 77
FEB 21 2011

01/26/11	Call from Ralph Jaeger regarding ongoing complaint tracking activity at Florida Public Service Commission	
D Bruce May	40 hours at 365 00 per hour	146 00
01/26/11	Call from Florida Public Service Commission staff regarding Sunny Hills issue call from Tricia Williams regarding same, call from Troy Rendell regarding same	
D Bruce May	50 hours at 365 00 per hour	182 50
01/27/11	Continue to review complaint log, continue prepare draft of QSM report calls from client	
D Bruce May	50 hours at 365 00 per hour	182 50
01/28/11	Continue to prepare draft of QSM report	
D Bruce May	80 hours at 365 00 per hour	292 00
01/31/11	Multiple phone calls from Jack Lihvarcik regarding complaints and environmental compliance call from Trisha Williams continue to prepare report	
D Bruce May	70 hours at 365 00 per hour	255 50

Total Fees for Professional Services \$ 5 037 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	13 80	365 00	5 037 00

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February 11 2011
Invoice 2616912
Page 4

Current Billing for this Matter

5,037 00

BALANCE DUE THIS INVOICE

\$ 5,037 00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
01/26/11	2610191	4 384 90

MATTER BALANCE BROUGHT FORWARD

4 384 90

TOTAL DUE

\$ 9 421 90



NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 INVOICE DATE 6/17/2011
REMIT TO P O Box 864084 DUE DATE Upon Receipt
Orlando FL 32886 4084
INVOICE NUMBER 2664574 INVOICE AMOUNT \$44 953 41
DESCRIPTION For services rendered 2010 Test Year Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	186101		44 953 41	M92106

TOTAL

\$44 953 41

APPROVALS - Department

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Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	44 319 00
Reimbursable Costs		634 41

INVOICE TOTAL	\$	44 953 41
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BALANCE DUE THIS INVOICE	\$	44 953 41
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OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/03/11	2657758	41 577 24

Kfrye 6/29/11

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TOTAL DUE

\$ 86 530 65
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Invoice 2664574
Page 1
TERMS DUE ON RECEIPT

For professional services rendered through May 31 2011
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

05/02/11 Continue to review discovery responses to OPC s fourth set of PODs and ROGs phone conference with Mary Hopper regarding same continue to review and prepare documents to OPC s fifth ROGs call from Troy Rendell regarding discovery D Bruce May 1 80 hours at 390 00 per hour	702 00
05/02/11 Continue to review and prepare response to OPC s Class C comparative analysis phone conference with Troy Rendell call from Mary Hopper continue to review correspondence filed with Florida Public Service Commission for complaints D Bruce May 1 20 hours at 390 00 per hour	468 00
05/03/11 Prepare written response and attachments re AUF s Supplemental Response to OPC Pod No 113 Georgianna Hatch 80 hours at 155 00 per hour	124 00

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Page 2

05/03/11	Continue to prepare response to OPC s Class C analysis continue to prepare for agenda conference review complaint issues review water quality issues extended analysis of billing issues continue to prepare responses to OPC s fifth set of discovery continue to review documents responsive to the fourth set of discovery from OPC		
	D Bruce May 3 60 hours at 390 00 per hour		1404 00
05/04/11	Review draft responses to OPC s Fourth Interrogatories and Document production requests circulate comments make revisions		
	Kevin W Cox 1 50 hours at 200 00 per hour		300 00
05/04/11	Preparation of AUF s Response to OPC s 4th Request for Production		
	Georgianna Hatch 30 hours at 155 00 per hour		46 50
05/04/11	Preparation of AUF s Answer to OPC s 4th Set of Interrogatories		
	Georgianna Hatch 40 hours at 155 00 per hour		62 00
05/04/11	Continue to review and analyze backbilling issue presented by OPC call from client		
	D Bruce May 60 hours at 390 00 per hour		234 00
05/05/11	Continue to check status on and review responses to OPC s Fourth Request for Production of Documents and Fourth Set of Interrogatories		
	Kevin W Cox 40 hours at 200 00 per hour		80 00
05/05/11	Preparation of AUF s Response to OPC s 4th Request for Production		
	Georgianna Hatch 70 hours at 155 00 per hour		108 50

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June 17 2011
Invoice 2664574
Page 3

05/05/11	Preparation of AUF s Answer to OPC s 4th Set of Interrogatories Georgianna Hatch	80 hours at 155 00 per hour	124 00
05/05/11	Continue to summarize discovery responses multiple phone calls to Florida Public Service Commission regarding QSM and rate case issues D Bruce May	1 20 hours at 390 00 per hour	468 00
05/06/11	Review revised draft responses to OPC s Fourth Interrogatories and Document production requests make additional revisions Kevin W Cox	70 hours at 200 00 per hour	140 00
05/06/11	Preparation of AUF s responses to OPC s 4th Request for Production Georgianna Hatch	30 hours at 155 00 per hour	46 50
05/06/11	Preparation of AUF s Answers to OPC s 4th Set of Interrogatories Georgianna Hatch	50 hours at 155 00 per hour	77 50
05/06/11	Review discovery responses to OPC s fourth set of discovery finalize same D Bruce May	1 10 hours at 390 00 per hour	429 00
05/09/11	Continue to review and prepare responses to OPC s fifth set of discovery concerning backbilling call from Troy Rendell D Bruce May	80 hours at 390 00 per hour	312 00
05/10/11	Continue to review OPC s fifth set of discovery review documents responsive thereto D Bruce May	60 hours at 390 00 per hour	234 00
05/10/11	Continue to prepare for agenda conference D Bruce May	90 hours at 390 00 per hour	351 00

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June 17 2011
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Page 4

05/11/11	Call from Troy Rendell regarding anticipated staff recommendation call from Ralph Jaeger regarding protocol for issuing staff recommendation		
	D Bruce May	60 hours at 390 00 per hour	234 00
05/11/11	Conference call with Mary Hopper Kim Joyce Tim Ward Sue Chambers Dan Francheski and Troy Rendell regarding responses to OPC s latest ROGs and PODs continue to review documents potentially responsive to discovery propounded by OPC		
	D Bruce May	2 60 hours at 390 00 per hour	1014 00
05/12/11	Confer with B May re whether any duty to supplement applies to EPA testing compliance issues recently discovered continue analyzing same		
	Kevin W Cox	30 hours at 200 00 per hour	60 00
05/12/11	E-correspondence with M Hopper and preparation of AUF s Answers to OPC s 5th Set of Interrogatories		
	Georgianna Hatch	40 hours at 155 00 per hour	62 00
05/12/11	Strategic planning meeting with B May re discovery status and preparation for PSC Staff Recommendation		
	Georgianna Hatch	50 hours at 155 00 per hour	77 50
05/12/11	Continue to review and prepare discovery responses to OPC s fifth set of discovery		
	D Bruce May	1 20 hours at 390 00 per hour	468 00
05/12/11	Multiple phone calls to Troy Rendell regarding staff recommendation		
	D Bruce May	60 hours at 390 00 per hour	234 00

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June 17 2011
Invoice 2664574
Page 5

05/12/11	Call from Kim Joyce regarding staff recommendation		
	D Bruce May	30 hours at 390 00 per hour	117 00
05/12/11	Begin review of staff recommendation		
	D Bruce May	90 hours at 390 00 per hour	351 00
05/12/11	Call from Ralph Jaeger regarding staff recommendation		
	D Bruce May	30 hours at 390 00 per hour	117 00
05/12/11	Strategize regarding action needed in light of impending Staff Recommendation s issuance and May 24 2011 Agenda Conference receive and begin to review Staff Recommendation		
	Gigi Rollini	50 hours at 200 00 per hour	100 00
05/13/11	Research case law on duty to supplement discovery under Florida law and any exceptions to general rule that there is no duty to supplement summarize analysis and conclusions in email to B May confer with B May re case law on municipalities acting against private utilities and send case re same		
	Kevin W Cox	1 20 hours at 200 00 per hour	240 00
05/13/11	Continue to review and analyze staff recommendation call to Ralph Jaeger		
	D Bruce May	2 40 hours at 390 00 per hour	936 00
05/13/11	Multiple phone calls to Kim Joyce multiple phone calls to Troy Rendell multiple phone calls to Chris Franklin -- all regarding staff recommendation		
	D Bruce May	1 50 hours at 390 00 per hour	585 00

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Invoice 2664574
Page 6

05/13/11	Call from Mary Hopper regarding responses to OPC s fifth set of discovery continue to review documents responsive thereto D Bruce May 70 hours at 390 00 per hour	273 00
05/16/11	Assist with AUF s written answers and attachments to OPC s 5th Set of Interrogatories Georgianna Hatch 80 hours at 155 00 per hour	124 00
05/16/11	Assist with preparation of AUF s written response and attachments to OPC s 5th Request for Production Georgianna Hatch 1 10 hours at 155 00 per hour	170 50
05/16/11	Assist attorney with preparation for PSC Agenda hearing re review discovery summaries and update with any additional supplemental responses to all parties by AUF Georgianna Hatch 50 hours at 155 00 per hour	77 50
05/16/11	Continue to review staff recommendation and prepare response to computational errors multiple phone calls to Troy Rendell and Kim Joyce conference call with Ron Pasceri D Bruce May 2 70 hours at 390 00 per hour	1053 00
05/16/11	Continue to review staff recommendation and prepare responses thereto call from Troy Rendell call from Kim Joyce research and analysis regarding quality of service issues continue to prepare responses to OPC s fifth set of discovery D Bruce May 2 60 hours at 390 00 per hour	1014 00
05/16/11	Begin to prepare Motion for Temporary Protective Order Gigi Rollini 40 hours at 200 00 per hour	80 00

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Page 7

05/17/11	Continue to assist attorney with preparation for PSC Agenda hearing re review discovery summaries and update with any additional supplemental responses to all parties by AUF begin preparation of PSC agenda hearing notebook and compile key documents for attorney Georgianna Hatch 1 10 hours at 155 00 per hour	170 50
05/17/11	Review all discovery requests received from OPC YES and PSC Staff to determine number of requests propounded to AUF since date of PSC Order Georgianna Hatch 1 50 hours at 155 00 per hour	232 50
05/17/11	Continue to prepare discovery responses to OPC regarding backbilling review confidential bills conference with client begin preparation of Motion for Temporary Order D Bruce May 2 10 hours at 390 00 per hour	819 00
05/17/11	Continue to review staff recommendation for computational errors conference with Troy Rendell D Bruce May 2 10 hours at 390 00 per hour	819 00
05/17/11	Extended phone conference with Chris Franklin Kim Joyce Stan Szczygiel Troy Rendell and Judy Wallingford regarding staff s recommendation and position to be taken at agenda conference continue to review computational errors in staff recommendation D Bruce May 3 20 hours at 390 00 per hour	1248 00
05/17/11	Prepare and finalize Motion for Temporary Protective Order Gigi Rollini 1 40 hours at 200 00 per hour	280 00

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June 17 2011
Invoice 2664574
Page 8

05/18/11	Preparation of AUF s Supplemental Answers/Objections to OPC ROG 198 and attachments Georgianna Hatch	80 hours at 155 00 per hour	124 00
05/18/11	Preparation of confidential AUF documents for production to YES re Arredondo Farms Georgianna Hatch	50 hours at 155 00 per hour	77 50
05/18/11	Continue to assist attorney with preparation for PSC Agenda hearing re review discovery summaries and update with any additional supplemental responses to all parties by AUF additional tasks as needed complete preparation of PSC agenda hearing notebook and compile key documents for attorney Georgianna Hatch	3 50 hours at 155 00 per hour	542 50
05/18/11	Review and analysis of staff recommendation prepare for agenda review staff work papers for computational errors multiple phone calls with Troy Rendell multiple phone calls with Dan Francheski multiple phone calls with Kim Joyce conference call with Kim Joyce D Bruce May	4 50 hours at 390 00 per hour	1755 00
05/18/11	Reviewing documents responsive to OPC s discovery prepare motion to temporary protective order prepare and file supplemental response to OPC s Fifth Set of Interrogatories (No 198) D Bruce May	3 00 hours at 390 00 per hour	1170 00

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June 17 2011
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Page 9

05/18/11	Receive and review status report regarding upcoming discovery and Public Service Commission conference agenda receive and review client comments on Motion for Temporary Protective Order to determine whether further revision is required		
	Gigi Rollini 40 hours at 200 00 per hour		80 00
05/19/11	Continue to assist attorney with preparation for PSC Agenda hearing re discovery summaries and updates additional tasks as needed		
	Georgianna Hatch 1 80 hours at 155 00 per hour		279 00
05/19/11	Continue to review backbilling issue review correspondence from YES counsel review issues associated with confidential communication of counsel review issues with respect to proprietary information of customers review request for confidentiality issues continue to prepare for agenda conference continue to review discovery continue to prepare opening continue to develop possible questions for preparation of witnesses call regarding billing issues with Aqua research and analysis regarding rate structure review possible rate structure issues review used and useful analysis		
	D Bruce May 6 40 hours at 390 00 per hour		2496 00
05/19/11	Continue to prepare for upcoming discovery and Agenda Conference		
	Gigi Rollini 40 hours at 200 00 per hour		80 00

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Aqua America Inc
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June 17 2011
Invoice 2664574
Page 10

05/20/11	Prepare opening remarks extended review of environmental compliance issues continue to prepare for possible questions from Florida Public Service Commission multiple phone calls to Troy Rendell regarding staff errata and possible computational errors multiple phone calls with Florida Public Service Commission regarding computational errors call from OPC counsel review discovery requests D Bruce May 5 40 hours at 390 00 per hour	2106 00
05/20/11	Continue to prepare for Agenda Conference Gigi Rollini 60 hours at 200 00 per hour	120 00
05/21/11	Review U&D issues research and analysis regarding QSM metrics and OPC s refusal to acknowledge metrics agreed upon continue to prepare opening statement multiple phone calls prepare witnesses for hearing D Bruce May 6 20 hours at 390 00 per hour	2418 00
05/22/11	Continue to review discovery responses continue to review staff s recommendation review errata information supplied by Florida Public Service Commission staff concerning mathematical/computational errors review rate case expense issue review allocation issue D Bruce May 6 50 hours at 390 00 per hour	2535 00
05/23/11	Assist with preparation for Agenda Conference/Hearing re exhibits handouts and compiling discovery Georgianna Hatch 2 50 hours at 155 00 per hour	387 50
05/23/11	Conference with B May re PSC Hearing Agenda preparation and strategy Georgianna Hatch 50 hours at 155 00 per hour	77 50

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Assistant Rate Counsel
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05/23/11	Continue to prepare for PAA hearing meeting with client prepare witnesses for hearing continue to prepare opening statement D Bruce May 12 00 hours at 390 00 per hour	4680 00
05/23/11	Continue to prepare for Agenda Conference Gigi Rollins 10 hours at 200 00 per hour	20 00
05/24/11	Assist with preparation for Agenda Conference/Hearing re exhibits handouts and other supporting documentation for AUF defenses assist with other preparation tasks as needed Georgianna Hatch 3 50 hours at 155 00 per hour	542 50
05/24/11	Prepare for and participate in PAA hearing before the Commission D Bruce May 14 50 hours at 390 00 per hour	5655 00
05/24/11	Research authority regarding propriety of certain public testimony at Agenda Conference Gigi Rollins 1 50 hours at 200 00 per hour	300 00
05/24/11	Conduct extensive searches on Westlaw to identify authority that would limit the ability of a former commissioner to testify about a matter that the commissioner materially participated in when he served on the Public Service Commission email exchanges re same Matthew H Mears 50 hours at 200 00 per hour	100 00
05/25/11	Multiple phone calls to Chris Franklin multiple phone calls to Troy Rendell call from Florida Public Service Commission counsel call from Florida Public Service Commission staff person Patti Daniel call from Kim Joyce D Bruce May 1 30 hours at 390 00 per hour	507 00

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

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05/26/11 Research and analysis regarding protest issues
call from Gretchen Toner
D Bruce May 40 hours at 390 00 per hour 156 00

05/26/11 Multiple phone calls to Troy Rendell call from
Kim Joyce call from Chris Franklin research
and analysis regarding extended monitoring of
Phase III review PAA process call from
Williams call from Preston Luitweiler review
correspondence from Florida Public Service
Commission staff call from YES counsel
regarding confidential documents
D Bruce May 1 60 hours at 390 00 per hour 624 00

05/31/11 Multiple phone calls to Troy Rendell extended
phone conference with Kim Joyce continue to
review transcript call from Mary Hopper
regarding response to customer concerns and
statements made at May 24th hearing continue
to prepare analysis regarding outstanding
issues to address prior to PAA issuance call
from Preston Luitweiler regarding EPA issue
call from Tricia Williams multiple phone calls
from Florida Public Service Commission staff
counsel regarding additional documents
D Bruce May 2 10 hours at 390 00 per hour 819 00

Total Fees for Professional Services \$ 44 319 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	99 50	390 00	38 805 00
Cox Kevin W	Associate	4 10	200 00	820 00
Mears Matthew H	Associate	0 50	200 00	100 00
Rollins Gigi	Associate	5 30	200 00	1 060 00
Hatch Georgianna	Paralegal	22 80	155 00	3 534 00

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Aqua America Inc
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Bryn Mawr PA 19010

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Reimbursable costs through May 31 2011

04/18/11	OTHER	11 88
	D Bruce May Conf call on 041811	
04/20/11	OTHER	4 80
	D Bruce May Conf call on 042011	
05/03/11	Messenger Service - 04/28/11	6 00
05/03/11	Local Travel	7 14
	Van Madden Mileage - Local Deliver packages to Caroline Klancke with the PSC and to J R Kelly with the OPC '05/03/11	
05/03/11	Delivery Services/Messengers	8 95
	United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	
05/03/11	Delivery Services/Messengers	8 37
	United Parcel Service KENNETH M CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	
05/06/11	Messenger Service - 05/03/11	1 00
05/06/11	Delivery Services/Messengers	8 95
	United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	
05/06/11	Delivery Services/Messengers	8 37
	United Parcel Service KENNETH M CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	

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Bryn Mawr PA 19010

June 17 2011
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05/06/11	Local Travel Barry C Ivey Mileage - Local	7 14
	Florida Public Service Commission Deliver	
	envelope to General Counsel and OPC 05/06/11	
05/16/11	Delivery Services/Messengers	8 37
	United Parcel Service	
	KENNETH M CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
05/16/11	Delivery Services/Messengers	8 95
	United Parcel Service	
	KELLY SULLIVAN	
	KELLY SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
05/16/11	Local Travel	6 63
	Van Madden Mileage - Local Deliver package to	
	Ralph Jaeger at the Florida Public Service	
	Commission 05/16/11	
05/18/11	Delivery Services/Messengers	8 95
	United Parcel Service	
	KELLY SULLIVAN	
	KELLY SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
05/18/11	Delivery Services/Messengers	8 37
	United Parcel Service	
	KENNETH M CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
05/18/11	Local Travel	6 12
	Eric G Kent Mileage - Local Public Service	
	Commission Deliver to General Counsel for B	
	May 05/18/11	
05/18/11	Local Travel	3 57
	Barry C Ivey Mileage - Local Troy Rendell	
	Office Get document signed and return to	
	office 05/18/11	
05/20/11	Messenger Service - 05/16/11	7 00

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June 17 2011
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05/23/11	Messenger Service -5/18/11	6 00
05/24/11	Meals	62 56
	D Bruce May Judy Wallingford Mary Hopper	
	Troy Rendell Preston Luitweiler Tricia	
	Williams William Kephart Lunch Working lunch	
	in advance of hearing 05/24/11	
05/24/11	Local Travel	1 02
	Van Madden Mileage - Local Pick up Bruce May	
	from Cynergy 05/24/11	
	Copying	185 00
	Telephone	3 84
	Online Research	245 43
	Total Reimbursable Costs	\$ 634 41
	Current Billing for this Matter	44 953 41
	BALANCE DUE THIS INVOICE	\$ 44 953 41

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/03/11	2657758	41 577 24

MATTER BALANCE BROUGHT FORWARD	41 577 24
TOTAL DUE	\$ 86 530 65



AQUA SOURCE (FLORIDA) COMPANY (33)

RECEIVED

CHECK REQUEST

MAY 27 2011

ACCOUNTS PAYAB

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO

VENDOR NO # **29192**

1 Vendor Name

HOLLAND & KNIGHT

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info

3

4

5

6 Business Purpose

Services

Consulting Services

2010 Test Year - Rate Case

Requested By

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No

2648136

Special instructions



Invoice Date

May 5 2011

Please return check to

Peggy Mobley

Invoice Due Date

May 18 2011

Amount \$

\$20 086 29

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		20 086 29	M92105
TOTAL				\$20,086 29	

Law Offices

HOLLAND & KNIGHT LLP

P O Box 864084
Orlando FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Mexico City
Ft Lauderdale	No Virginia	Washington D C	
Jacksonville	Orlando	West Palm Beach	

Representative Office

May 5 2011
Invoice 2648136

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

TERMS DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	19 368 00
Reimbursable Costs		718 29

INVOICE TOTAL	\$	20 086 29
BALANCE DUE THIS INVOICE	\$	20 086 29

K. Joyce
5/17/11

To remit payment by WIRE TRANSFER

Domestic Wires

Wachovia Bank NA
200 S Biscayne Blvd
Miami FL 33131
ABA # 063000021

FOR CREDIT TO
Holland & Knight LLP
ACCT #2090002390441

International Wires

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia PA 19106

International Swift PNBPOS33
ABA #026005092

RECEIVED
MAY 16 2011

BY

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

May 5 2011
Invoice 2648136
Page 2
REMITTANCE COPY

FOR CREDIT TO
Holland & Knight LLP
ACCT #2090002390441

Please indicate Holland & Knight INVOICE or MATTER number as
Beneficiary Reference in the wire

To remit payment by COURIER DELIVERY please use the following address

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando FL 32825 5016

06270

Law Offices

HOLLAND & KNIGHT LLP

P O Box 864084
Orlando FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International
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Jacksonville	Orlando	West Palm Beach	

Representative Office

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

May 5 2011
Invoice 2648136
Page 1
TERMS DUE ON RECEIPT

For professional services rendered through April 30 2011
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

03/01/11	Continue to review latest round of discovery submitted by OPC	
D Bruce May	40 hours at 390 00 per hour	156 00
03/01/11	Continue to review staff s 29th data request	
D Bruce May	30 hours at 390 00 per hour	117 00
03/01/11	Continue to review petition for leave to intervene filed by David Bussey research and analysis regarding standing issue and scope of Florida Public Service Commission jurisdiction to entertain efforts to have customer require utility to sell assets to governmental entities	
D Bruce May	70 hours at 390 00 per hour	273 00
03/02/11	Continue to prepare response to Mr Bussey s petition for leave to intervene	
D Bruce May	60 hours at 390 00 per hour	234 00

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762 W Lancaster Avenue
Bryn Mawr PA 19010

May 5 2011
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Page 2

03/02/11	Begin review of third round of discovery from OPC		
	D Bruce May 1 20 hours at 390 00 per hour		468 00
03/02/11	Continue to prepare responses to staff s data request call from Florida Public Service Commission staff counsel		
	D Bruce May 50 hours at 390 00 per hour		195 00
03/02/11	Continue to review FLOW intervention issues		
	D Bruce May 40 hours at 390 00 per hour		156 00
03/03/11	Continue to review OPC discovery and prepare responses thereto		
	D Bruce May 50 hours at 390 00 per hour		195 00
03/03/11	Finalize and file response to Mr Bussey s petition for leave to intervene		
	D Bruce May 1 10 hours at 390 00 per hour		429 00
03/04/11	Prepare draft template/responses to OPC s 3rd Request for Production		
	Georgianna Hatch 1 30 hours at 155 00 per hour		201 50
03/04/11	Prepare draft template/answers to OPC s 3rd Set of Interrogatories		
	Georgianna Hatch 1 50 hours at 155 00 per hour		232 50
03/04/11	Continue to review staff data request and prepare responses thereto call from Florida Public Service Commission counsel Ralph Jaeger		
	D Bruce May 1 50 hours at 390 00 per hour		585 00
03/08/11	Assist with preparation of responses to OPC s 3rd discovery requests re review of prior ROGS 7 8 and 9 and POD 13 attachments		
	Georgianna Hatch 50 hours at 155 00 per hour		77 50

Kimberly A Joyce
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Bryn Mawr PA 19010

May 5 2011
Invoice 2648136
Page 3

03/08/11	Continue to review most recent discovery requests from OPC continue to prepare responses thereto review order granting YES intervention in rate case prepare correspondence to client D Bruce May 1 40 hours at 390 00 per hour	546 00
03/09/11	Assist with preparation of responses to OPC s 3rd discovery requests re update discovery matrix Georgianna Hatch 80 hours at 155 00 per hour	124 00
03/09/11	Continue to review and prepare responses to OPC discovery calls from Troy Rendell calls from Kim Joyce D Bruce May 90 hours at 390 00 per hour	351 00
03/09/11	Calls regarding potential homeowners association intervention D Bruce May 30 hours at 390 00 per hour	117 00
03/10/11	Multiple phone calls with Kim Joyce continue to prepare discovery responses multiple phone calls with Troy Rendell research and analysis regarding OPC s third set of interrogatories and third request for production of documents call from Florida Public Service Commission technical staff regarding processing of confidential documents D Bruce May 2 50 hours at 390 00 per hour	975 00
03/11/11	Review Order granting Mr Bussey s intervention in rate case analyze same D Bruce May 30 hours at 390 00 per hour	117 00
03/11/11	Continue to review discovery D Bruce May 40 hours at 390 00 per hour	156 00

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Bryn Mawr PA 19010

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Page 4

03/14/11	Continue to review OPC discovery continue to prepare responses thereto		
	D Bruce May 60 hours at 390 00 per hour		234 00
03/15/11	Extended phone conference with Patty Christensen and Denise Vandiver with OPC to discuss additional discovery issues in responding to third set of discovery propounded to AUF and OPC prepare correspondence to client regarding same call from Troy Rendell regarding same		
	D Bruce May 1 20 hours at 390 00 per hour		468 00
03/16/11	Continue to review discovery conference call with Troy Rendell regarding discovery issues conference call with Mary Hopper and Tim Ward regarding discovery prepare for same continue to prepare responses		
	D Bruce May 1 30 hours at 390 00 per hour		507 00
03/17/11	Assist with preparation of responses to OPC POD #121 re review files for discrepancy in Excel spreadsheets		
	Georgianna Hatch 50 hours at 155 00 per hour		77 50
03/17/11	Finalize discovery templates for OPC s 3rd Set of discovery requests email correspondence and attachments to T Ward and M Hopper re OPC discovery templates		
	Georgianna Hatch 80 hours at 155 00 per hour		124 00
03/17/11	Review Motion to Disqualify filed by David Busey		
	D Bruce May 30 hours at 390 00 per hour		117 00

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Bryn Mawr PA 19010

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Page 5

03/17/11	Multiple phone calls to Troy Rendell regarding discovery continue to review discovery issues prepare responses to staff s data requests continue to review and prepare responses to OPC s third set of interrogatories D Bruce May 80 hours at 390 00 per hour	312 00
03/18/11	Review discovery responses call from Florida Public Service Commission attorney review motion to substitute continue to review motion to disqualify D Bruce May 1 10 hours at 390 00 per hour	429 00
03/21/11	Continue to review and prepare response to Motion to Disqualify research and analysis regarding same D Bruce May 1 10 hours at 390 00 per hour	429 00
03/21/11	Analysis of strategies for deposing and obtaining documents from intervenor customer E Bevington 30 hours at 390 00 per hour	117 00
03/21/11	Extensive preparation of Memorandum in Opposition to Motion to Disqualify Commissioner Graham with emphasis on identifying case law in support of the argument 1) that legal conclusions and conjecture are not binding only factual allegations and 2) that sworn statements in support of a motion to disqualify are required to guard against forum shopping identify and download important cases Matthew H Mears 2 10 hours at 200 00 per hour	420 00
03/22/11	Continue to prepare response to Motion to Disqualify continued research and analysis regarding same prepare responses to OPC s Third Request for Production of Documents D Bruce May 1 60 hours at 390 00 per hour	624 00

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Bryn Mawr PA 19010

May 5 2011
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03/23/11	Continue to research and analyze Motion to Disqualify Commissioner Graham continue to prepare response thereto		
	D Bruce May	70 hours at 390 00 per hour	273 00
03/24/11	Finalize and file response to motion to disqualify		
	D Bruce May	1 00 hours at 390 00 per hour	390 00
03/24/11	Continue to review and prepare responses to OPC s third set of discovery		
	D Bruce May	1 20 hours at 390 00 per hour	468 00
03/24/11	Run Westcheck in on Aqua Utilities Memorandum in Response to Motion to Disqualify Commissioner Graham in preparation for filing the same forward Westcheck results to B May with email correspondence		
	Matthew H Mears	30 hours at 200 00 per hour	60 00
03/25/11	Continue to review and revise discovery responses		
	D Bruce May	60 hours at 390 00 per hour	234 00
03/25/11	Call from Troy Rendell		
	D Bruce May	30 hours at 390 00 per hour	117 00
03/25/11	Continued preparation of response to OPC s position in rate case		
	D Bruce May	1 20 hours at 390 00 per hour	468 00
03/28/11	Determine and outstanding Motions for Protective Order and prepare summary for attorney		
	Georgianna Hatch	80 hours at 155 00 per hour	124 00
03/28/11	Assist with drafting responses and compiling attachments to OPC s 3rd Request for Production		
	Georgianna Hatch	1 80 hours at 155 00 per hour	279 00

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03/28/11 Assist with drafting answers to OPC s 3rd Set of Interrogatories re information and attachments provided by M Hopper and T Ward Georgianna Hatch 1 10 hours at 155 00 per hour	170 50
03/28/11 Extended review and analysis of OPC s position paper on PAA rate case begin preparation of response call from Troy Rendell D Bruce May 1 90 hours at 390 00 per hour	741 00
03/28/11 Call from Kim Joyce regarding discovery call from Troy Rendell regarding discovery D Bruce May 60 hours at 390 00 per hour	234 00
03/28/11 Call from Mary Hopper regarding discovery D Bruce May 30 hours at 390 00 per hour	117 00
03/29/11 Review emails from M Hopper and T Ward re discovery responses and attachments for OPC s 3rd set of discovery begin review and preparation of documents for production to OPC re POD Nos 113-127 and ROG Nos 151-184 Georgianna Hatch 2 80 hours at 155 00 per hour	434 00
03/29/11 Continue to prepare responses to OPC s Third Request for Production of Documents and Third Set of Interrogatories review documents associated thereto call with Troy Rendell review and consideration of e-mails from client regarding discovery D Bruce May 2 10 hours at 390 00 per hour	819 00
03/29/11 Review e-mail correspondence from client regarding discovery propounded by YES review and analyze discovery propounded by YES research and analysis regarding same review confidentiality issues D Bruce May 60 hours at 390 00 per hour	234 00

Kimberly A Joyce
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Bryn Mawr PA 19010

May 5 2011
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Page 8

03/29/11 Continue to review and analyze OPC s areas of concern research and analysis regarding same review and analyze draft response prepare edits to same research and analysis regarding same D Bruce May 2 90 hours at 390 00 per hour	1131 00
03/30/11 Review multiple emails from M Hopper and T Ward re discovery responses and attachments for OPC s 3rd set of discovery complete review and preparation of documents for production to OPC re POD Nos 113-127 Georgianna Hatch 3 50 hours at 155 00 per hour	542 50
03/30/11 Review emails from M Hopper and T Ward re attachments for answers to OPC s 3rd Set of Interrogatories review documents in preparation for responding to ROG No 175 and finalize affidavit for same meet with T Ward and execute affidavit re ROG Nos 151-184, compile and prepare interrogatory attachments for production to OPC re ROG Nos 151-184 Georgianna Hatch 2 80 hours at 155 00 per hour	434 00
03/30/11 Begin to update discovery/document production matrix with latest discovery responses re OPC s 3rd requests Georgianna Hatch 50 hours at 155 00 per hour	77 50
03/30/11 Prepare finalize and file answers to OPC s Third Set of Interrogatories multiple phone calls to Mary Hopper Troy Rendell and Kim Joyce regarding same prepare finalize and file response to OPC s Third Request for Production of Documents multiple phone calls to Troy Rendell meeting with Georgianna Hatch continue to review relevant documents to be produced D Bruce May 3 40 hours at 390 00 per hour	1326 00

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

May 5 2011
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Page 9

03/31/11 Continue to update document production matrix
re OPC 3rd discovery requests
Georgianna Hatch 50 hours at 155 00 per hour 77 50

03/31/11 Phone conference with Ralph Jaeger regarding
OPC s areas of concern review e-mail
correspondence from staff regarding same
review staff questions to AUF to include in
response to OPC s areas of concern review new
draft response provided by client continue to
prepare same review multiple e-mails from
client research and analysis regarding
response prepare outline for possible
deposition of David Bussey
D Bruce May 1 60 hours at 390 00 per hour 624 00

03/31/11 Analysis of issues of press access to
depositions including legal research and brief
report
E Bevington 1 10 hours at 390 00 per hour 429 00

Total Fees for Professional Services \$ 19 368 00

Name	Title	Hours	Rate	Value
Bevington Elizabeth L	Partner	1 40	390 00	546 00
May D Bruce	Partner	39 40	390 00	15 366 00
Mearns Matthew H	Associate	2 40	200 00	480 00
Hatch Georgianna	Paralegal	19 20	155 00	2 976 00

Reimbursable costs through April 30 2011

02/15/11 Local Travel Barry C Ivey Mileage - Local 6 12
Florida Public Service Commission File document
with the PSC Clerk s office 02/15/11

Kimberly A Joyce
Assistant Rate Counsel
Aqua America Inc
762 W Lancaster Avenue
Bryn Mawr PA 19010

May 5 2011
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Page 10

02/18/11	Local Travel	6 63
	Barry C Ivey Mileage - Local Florida Public Service Commission and Office Public Counsel	
	File document with the PSC Clerk s office and HD to Jaeger and Kelley 02/18/11	
02/28/11	Local Travel	4 59
	Eric G Kent Mileage - Local Florida Public Service Commission File with FPSC for B May 02/28/11	
03/01/11	Delivery Services/Messengers	10 30
	United Parcel Service	
	JOHN LIHVARCIK	
	AQUA UTILITIES FLORIDA IN	
	510 HIGHWAY 466	
	LADY LAKE FL 32159	
03/01/11	Delivery Services/Messengers	14 84
	United Parcel Service	
	KIMBERLY A JOYCE	
	AQUA AMERICA INC	
	762 WEST LANCASTER AVENUE	
	BRYN MAWR PA 19010	
03/01/11	Delivery Services/Messengers	14 84
	United Parcel Service	
	KIMBERLY A JOYCE	
	AQUA AMERICA INC	
	762 WEST LANCASTER AVENUE	
	BRYN MAWR PA 19010	
03/03/11	Messenger Service - 02/28/11	4 00
03/03/11	Local Travel	6 12
	Barry C Ivey Mileage - Local Florida Public Service Commission File document at PSC Clerk 03/03/11	
03/14/11	Messenger Service - 03/03/11	7 00
03/17/11	Local Travel	5 61
	Eric G Kent Mileage - Local Aqua Utilities of Florida Deliver CD to Troy Rendell and pick up package for Bruce May 03/17/11	
03/23/11	Messenger Service - 03/17/11	5 00

Kimberly A Joyce
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Bryn Mawr PA 19010

May 5 2011
Invoice 2648136
Page 11

03/24/11	Local Travel	6 12
	Van Madden Mileage - Local Filing with Florida	
	Public Service Commission Clerk 03/24/11	
03/30/11	Messenger Service - 03/24/11	7 00
03/31/11	OTHER - Action Legal Discovery Services LLC	45 15
	Inv#1220-Oversize scan per sq ft CD creation	
	Copying	126 00
	Telephone	6 08
	Online Research	438 11
	Postage	4 78
	Total Reimbursable Costs	\$ 718 29
	Current Billing for this Matter	20 086 29
	BALANCE DUE THIS INVOICE	\$ 20 086 29



033 04352 46

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Holland & Knight, LLP
VENDOR NUMBER: 29192 **INVOICE DATE:** 6/3/2011
REMIT TO: P.O. Box 864084 **DUE DATE:** Upon Receipt
Orlando, FL 32886-4084
INVOICE NUMBER: 2657758 **INVOICE AMOUNT:** \$41,577.24
DESCRIPTION: For services rendered - 2010 Test Year Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	186101		41,577.24	M92105

TOTAL

\$41,577.24

APPROVALS - Department

Other

ENCLOSURE

OTHER

SPECIAL INSTRUCTIONS:

Please return check to Kelly when cut.
Thanks.

RECEIVED
JUN 29 2011
ACCOUNTS PAYABLE

Kelly Smith
6/29/11

(CHECK)

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Holland & Knight, LLP
VENDOR NUMBER: 29192 INVOICE DATE: 6/3/2011
REMIT TO: P.O. Box 864084 DUE DATE: Upon Receipt
Orlando, FL 32886-4084
INVOICE NUMBER: 2657758 INVOICE AMOUNT: \$41,577.24
DESCRIPTION: For services rendered - 2010 Test Year Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	186101		41,577.24	M92105

RECEIVED

JUN 29 2011

ACCOUNTS PAYABLE

TOTAL

\$41,577.24

APPROVALS - Department

Other

ENCLOSURE

(CHECK)

OTHER

SPECIAL INSTRUCTIONS:

Please return check to Kelly when cut.

Thanks.

Kelly 6/29/11

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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Ft. Lauderdale	No. Virginia	Washington, D.C.	
Jacksonville	Orlando	West Palm Beach	

*Representative Office

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 3, 2011
Invoice 2657758

TERMS: DUE ON RECEIPT

REMITTANCE COPY
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RECEIVED
JUN 14 2011

Our Matter #117542.00006
2010 Test Year Rate Case

BY:

Fees for Professional Services
Reimbursable Costs

\$ 40,612.00
965.24

INVOICE TOTAL

\$ 41,577.24

BALANCE DUE THIS INVOICE

\$ 41,577.24

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
05/05/11	2648136	20,086.29

K. Joyce 6/23/11

RECEIVED
JUN 29 2011
ACCOUNTS PAYABLE

Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 3, 2011
Invoice 2657758
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:

20,086.29

TOTAL DUE

\$ 61,663.53

To remit payment by WIRE TRANSFER:

Domestic Wires

Wachovia Bank NA
200 S. Biscayne Blvd
Miami, FL 33131
ABA # 063000021

FOR CREDIT TO:
Holland & Knight LLP
ACCT. #2090002390441

International Wires

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia, PA 19106

International Swift: PNBPU33
ABA #026005092

FOR CREDIT TO:
Holland & Knight LLP
ACCT. #2090002390441

Please indicate Holland & Knight INVOICE or MATTER number as
Beneficiary Reference in the wire.

To remit payment by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Mexico City*
Ft. Lauderdale	No. Virginia	Washington, D.C.	
Jacksonville	Orlando	West Palm Beach	

*Representative Office

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Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through April 30, 2011
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

04/01/11 Email correspondence with M. Hopper re: remaining unanswered interrogatory responses to OPC; compile attachments and prepare for production to OPC and PSC Staff re: outstanding interrogatory answers to OPC's 3rd Set; draft supplemental interrogatory answers. Georgianna Hatch 1.40 hours at 155.00 per hour.	217.00
04/01/11 Email correspondence with M. Hopper re: remaining unanswered POD #113; compile attachments and prepare for production to OPC and PSC Staff re: response to OPC POD #113 from 3rd Set. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
04/02/11 Continue to review and prepare response to OPC's preliminary list of concerns. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
04/03/11 Continue to prepare response to OPC's preliminary list of concerns. D. Bruce May 1.30 hours at 390.00 per hour.	507.00

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04/04/11	Email correspondence with M. Hopper re: additional unanswered interrogatory responses to OPC; compile attachments and prepare for production to OPC and PSC Staff re: outstanding interrogatory answers to OPC's 3rd Set; draft/update supplemental interrogatory answers and prepare for attorney's review. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
04/04/11	Assist with preparation of attachments to POD #113 and draft supplemental response to OPC for attorney's review. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
04/04/11	Continue to review discovery responses; review correspondence from Florida Public Service Commission regarding additional data request; call from Ralph Jaeger regarding additional questions presented by staff; continue to prepare response to OPC's areas of concern. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
04/05/11	Phone conference with David Bussey regarding deposition. D. Bruce May .10 hours at 390.00 per hour.	39.00
04/05/11	Research and analysis regarding deposition of David Bussey. D. Bruce May .30 hours at 390.00 per hour.	117.00
04/05/11	Phone conference with Kim Joyce regarding discovery in rate case. D. Bruce May .30 hours at 390.00 per hour.	117.00
04/05/11	Continue to prepare response to OPC's filing regarding OPC's preliminary areas of concern in rate case. D. Bruce May 4.90 hours at 390.00 per hour.	1911.00

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04/06/11 Continue to review discovery responses; call from Florida Public Service Commission staff counsel regarding discovery responses; begin review of additional interrogatories and request for production of documents propounded by OPC; Review e-mail from David Bussey; prepare e-mail to David Bussey regarding deposition; review e-mail from David Bussey regarding his having retained counsel on April 6, 2011.
D. Bruce May 1.50 hours at 390.00 per hour. 585.00

04/07/11 Continue to review and compile responses to staff's latest data request; continue to review and compile responses to YES discovery; research and analysis regarding quality of service impact on rate case; call from Ralph Jaeger; call from OPC counsel regarding outstanding discovery; continue to review additional documents that are potentially responsive to OPC discovery; conference call with Troy Rendell; call from Kim Joyce; phone conference with Kelly Sullivan regarding deposition of David Bussey; phone conference with Kenneth Curtin regarding deposition of David Bussey; phone conference with Patty Christensen regarding deposition of David Bussey; phone conference with Florida Public Service Commission counsel, Ralph Jaeger regarding deposition of David Bussey; prepare notice of taking deposition of David Bussey; prepare e-mail to Kelly Sullivan.
D. Bruce May 2.20 hours at 390.00 per hour. 858.00

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04/08/11	Begin analyzing issues and resources related to research for authorities or support that increased customer complaints around time of rate proceedings was typical and does not reflect that quality of service is insufficient. Kevin W. Cox .50 hours at 200.00 per hour.	100.00
04/08/11	Continue to review discovery issues; continue to review discovery responses to YES discovery. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
04/11/11	Research law for authorities or support that increased customer complaints around time of rate proceedings was typical and does not reflect that quality of service is insufficient; send B. May summary of findings and authorities re same. Kevin W. Cox 4.10 hours at 200.00 per hour.	820.00
04/11/11	Review memorandum in opposition of rate case filed by YES; begin to develop responsive outline. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
04/12/11	Continue to review discovery responses to YES discovery. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
04/12/11	Continue to review responsive information to staff's thirtieth data request; call from Ralph Jaeger regarding motion for temporary protective order. D. Bruce May .50 hours at 390.00 per hour.	195.00

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04/13/11 Continue to prepare supplemental response to OPC's preliminary areas of concern on rate case; review sludge hauling issue; research and analysis regarding legal expense; phone conference with Kim Joyce and Troy Rendell. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
04/13/11 Continue to review and prepare responses to YES discovery. D. Bruce May .70 hours at 390.00 per hour.	273.00
04/13/11 Review correspondence from Troy Rendell; call from Ralph Jaeger. D. Bruce May .50 hours at 390.00 per hour.	195.00
04/14/11 Continue to review documents responsive to YES' first set of discovery. D. Bruce May .70 hours at 390.00 per hour.	273.00
04/14/11 Prepare response to YES memorandum in opposition to rate case; call from Florida Public Service Commission counsel regarding deposition; call from Troy Rendell regarding data request responses to staff's thirtieth data request. D. Bruce May 1.70 hours at 390.00 per hour.	663.00
04/15/11 Prepare template for AUF's Responses to YES First Request to Produce; review e-correspondence from M. Hopper re: draft responses; incorporate draft production responses into written response; telephone conferences with T. Ward re: sending responsive documents. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00

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04/15/11	Prepare template for AUF's Answers to YES First Set of Interrogatories; review e-correspondence from M. Hopper re: draft answers; incorporate draft interrogatory answers into written response; review interrogatory attachments and upload for production to YES. Georgianna Hatch 1.50 hours at 155.00 per hour.	232.50
04/15/11	Review discovery responses to YES. D. Bruce May .90 hours at 390.00 per hour.	351.00
04/15/11	Continue to review documents responsive to OPC's latest set of discovery. D. Bruce May .70 hours at 390.00 per hour.	273.00
04/15/11	Continue to prepare response to YES memorandum in opposition to rate case. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
04/16/11	E-mail communications with T. Ward re: status of AUF documents responsive to YES discovery requests. Georgianna Hatch .20 hours at 155.00 per hour.	31.00
04/16/11	Review information potentially responsive to OPC PODs. D. Bruce May .60 hours at 390.00 per hour.	234.00
04/16/11	Review and analyze "comparative analysis" prepared by OPC to purportedly compare the cost of service for Class C utilities to that of AUF; prepare correspondence to client regarding same. D. Bruce May .80 hours at 390.00 per hour.	312.00

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04/17/11 Telephone conference w/T. Ward re: AUF documents responsive to YES discovery requests; review e-mails and download attachments from T. Ward re: documents responsive to YES PODs and ROGs. Georgianna Hatch 1.10 hours at 155.00 per hour.	170.50
04/18/11 Continue preparation of written responses to YES ROGs; telephone conference with AUF personnel re: answers to YES ROGs; identify confidential documents requested by YES; email communications with M. Hopper, AUF re: discovery issues. Georgianna Hatch 2.60 hours at 155.00 per hour.	403.00
04/18/11 Continue preparation of written responses to YES PODs; telephone conference with AUF personnel re: documents responsive to discovery requests; prepare documents for production to YES. Georgianna Hatch 3.80 hours at 155.00 per hour.	589.00
04/18/11 Multiple phone calls with AUF regarding responses to YES discovery; continue to prepare responses to discovery; review documents for confidentiality purposes. D. Bruce May 3.50 hours at 390.00 per hour.	1365.00
04/18/11 Continue to review OPC's fourth and fifth sets of discovery review back billing policies of the company; preparation of response to YES' Companies memorandum in opposition to rate case. D. Bruce May 2.50 hours at 390.00 per hour.	975.00

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04/19/11	Participate in conference calls related to responding to YES Companies' allegations re water quality, billing deficiencies, and to formulate overall response to YES Companies memorandum in opposition; begin analyzing issues related to responding to same. Kevin W. Cox 3.90 hours at 200.00 per hour.	780.00
04/19/11	Assist with preparation of AUF's response to YES' Memorandum, re: compile key documents. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
04/19/11	Email communications with P. Davis, OPC re: OPC's 4th and 5th discovery requests; prepare templates for AUF's answers to OPC's 4th and 5th Sets of Interrogatories. Georgianna Hatch 1.00 hours at 155.00 per hour.	155.00
04/19/11	Email communications with P. Davis, OPC re: OPC's 4th and 5th discovery requests; prepare templates for AUF's answers to OPC's 4th and 5th Requests for Production. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
04/19/11	Email communications with M. Hopper, AUF re: service order history report and identification of confidential information; prepare confidential documents for production to PSC (under seal). Georgianna Hatch 1.30 hours at 155.00 per hour.	201.50
04/19/11	Create document production matrix for YES discovery requests to AUF and incorporate responses. Georgianna Hatch .80 hours at 155.00 per hour.	124.00

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04/19/11	Research and analysis regarding YES' memorandum in opposition to rate case; extended conference call with client regarding allegations made in memorandum in opposition; extensive review and analysis of YES' exhibits and supplemental filing by YES; review and consideration of multiple e-mails from client regarding secondary water quality standards; preparation of outline of response; prepare e-mail to clients.	
D. Bruce May	4.90 hours at 390.00 per hour.	1911.00
04/19/11	Review comparison analysis; prepare initial analysis and provide same to client.	
D. Bruce May	.40 hours at 390.00 per hour.	156.00
04/19/11	Review and prepare supplemental responses to OPC discovery; calls to and from client.	
D. Bruce May	.80 hours at 390.00 per hour.	312.00
04/20/11	Research and draft sections for response to YES Companies' opposition memorandum to address appropriate legal standards and to distinguish cases cited by YES Companies; send additional comments and analysis to B. May.	
Kevin W. Cox	3.40 hours at 200.00 per hour.	680.00
04/20/11	Assist with preparation of AUF's Request for Confidential Classification and Motion for Protective Order re: YES discovery requests - ROGs 6,11,12, and 14 and PODs 6 and 12; prepare redacted and unredacted versions of confidential documents for production to PSC re: service order history report.	
Georgianna Hatch	2.80 hours at 155.00 per hour.	434.00

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04/20/11	Continue preparation of templates for AUF's answers to OPC's 4th and 5th Sets of Interrogatories. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
04/20/11	Prepare Motion for Protective Order and Request for Confidential Classification; review documents for confidentiality purposes; redact same. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
04/20/11	Continue to review YES' memorandum of law in opposition to rate case; prepare responses; research and analysis regarding water hardness issue; review aesthetics issue; multiple phone calls with Troy Rendell and Preston Luitweiler; call from Trisha Williams. D. Bruce May 2.70 hours at 390.00 per hour.	1053.00
04/21/11	Continue revising response to YES Companies' memorandum in opposition to rate increase, focusing on legal standards section; research re same. Kevin W. Cox .90 hours at 200.00 per hour.	180.00
04/21/11	Update discovery matrix re: confidential classification of documents (YES discovery requests). Georgianna Hatch .30 hours at 155.00 per hour.	46.50
04/21/11	Continue to prepare response to YES' Memorandum of Law; calls to and from Kim Joyce; meeting with T. Rendell. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
04/21/11	Continue to review staff data request and prepare information regarding backbilling policies. D. Bruce May .60 hours at 390.00 per hour.	234.00

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04/21/11	Review notice of withdrawal filed by Kelly Sullivan on behalf of David L. Bussey; review correspondence from OPC regarding deposition; call from client regarding procedural impact on withdrawal; research and analysis regarding whether withdrawal is sufficient; call from Florida Public Service Commission counsel. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
04/22/11	Continue to revise response to memo in opposition, focusing on elements related to legal standards, and related research. Kevin W. Cox 2.00 hours at 200.00 per hour.	400.00
04/22/11	Review, analyze and begin preparation of response to OPC's "Class C Utility Cost Comparison" analysis. D. Bruce May .80 hours at 390.00 per hour.	312.00
04/22/11	Multiple phone calls to Kim Joyce regarding response to billing allegations by YES; continue to prepare response to YES' memorandum of law; multiple phone calls to Troy Rendell; conference call with Mary Hopper. D. Bruce May 1.80 hours at 390.00 per hour.	702.00
04/22/11	Continue to prepare response to OPC's latest discovery regarding backbilling issues; review tariff provisions regarding backbilling. D. Bruce May .40 hours at 390.00 per hour.	156.00
04/24/11	Continue to prepare response YES' memorandum of law; review tariff on billing issues; review billing rules - Rule 25-30.350. D. Bruce May 1.20 hours at 390.00 per hour.	468.00

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04/25/11	Continue to assist attorney with preparation of response to YES Memorandum re: Arredondo exhibit. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
04/25/11	Prepare and file notice of postponement of deposition of David Bussey. D. Bruce May .20 hours at 390.00 per hour.	78.00
04/25/11	Call with Kim Joyce and Chris Franklin regarding discovery issues. D. Bruce May .50 hours at 390.00 per hour.	195.00
04/25/11	Multiple phone calls regarding quality of water issue; review correspondence from Preston Luitwiler; revise response; continue to prepare response; continue to analyze billing identified by YES; review broken ERT issue; review replacement meter issue; review repeated move-in/move-out issue. D. Bruce May 4.40 hours at 390.00 per hour.	1716.00
04/26/11	Continue preparation of written supplemental responses to OPC discovery requests and attachments. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
04/26/11	Review prior rate case discovery propounded to OPC and begin preparation of expert interrogatories to OPC. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00
04/26/11	Extended phone conference regarding discovery responses; continue to prepare discovery responses; continue to prepare supplemental response to OPC POD 113. D. Bruce May 2.50 hours at 390.00 per hour.	975.00

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04/26/11	Continue to research, analyze and prepare response to OPC's Class C comparative "analysis."		
	D. Bruce May 2.50 hours at 390.00 per hour.		975.00
04/27/11	Proofread, check citations, and revise draft response to memorandum in opposition to rate increase by YES Companies.		
	Kevin W. Cox 5.00 hours at 200.00 per hour.		1000.00
04/27/11	Review Arredondo Farms secondary water issue documents and assist with preparation of response to YES Memorandum.		
	Georgianna Hatch .50 hours at 155.00 per hour.		77.50
04/27/11	Call from Ralph Jaeger; review correspondence from OPC; extended phone conference regarding discovery responses; continue to prepare discovery responses; continue to prepare supplemental response to OPC POD 113.		
	D. Bruce May 3.50 hours at 390.00 per hour.		1365.00
04/27/11	Continue to research, analyze and prepare to YES' memorandum in opposition to rate case.		
	D. Bruce May 3.10 hours at 390.00 per hour.		1209.00
04/28/11	Make additional proofreading, technical and substantive revisions to response to YES' memorandum in opposition; continue to review cited authorities for purposes of same.		
	Kevin W. Cox 4.00 hours at 200.00 per hour.		800.00
04/28/11	Continue preparation of AUF's 2nd Supplemental Response to OPC POD No. 113; participate in conference call with M. Hopper, AUF re: legal invoices and discovery response.		
	Georgianna Hatch 1.80 hours at 155.00 per hour.		279.00

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04/28/11	Continue to review and analyze OPC's "analysis" of Class C utility companies' costs; continue to prepare response thereto; multiple phone calls with Troy Rendell regarding same. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
04/28/11	Call from YES counsel regarding Motion for Protective Order; review correspondence from Ralph Jaeger regarding same; respond to YES counsel. D. Bruce May .40 hours at 390.00 per hour.	156.00
04/28/11	Continue to review OPC's fifth set of interrogatories and fifth request to produce of documents; analyze documents responsive to request; multiple phone calls with client regarding discovery. D. Bruce May 1.80 hours at 390.00 per hour.	702.00
04/28/11	Research and analyze water quality issues associated with YES response; review water quality analysis; multiple phone calls with Troy Rendell; multiple phone calls with Mary Hopper; finalize and file response to YES memorandum in opposition to rate case. D. Bruce May 3.20 hours at 390.00 per hour.	1248.00
04/29/11	Continue to prepare rebuttal to OPC's "Class C" utility company comparative analysis; multiple phone calls to client; continue to review and revise response. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
04/29/11	Continue to review and prepare responses to OPC's fourth set of discovery; call from client regarding discovery responses. D. Bruce May 1.50 hours at 390.00 per hour.	585.00

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June 3, 2011
Invoice 2657758
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Total Fees for Professional Services\$ 40,612.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	80.80	390.00	31,512.00
Cox, Kevin W.	Associate	23.80	200.00	4,760.00
Hatch, Georgianna	Paralegal	28.00	155.00	4,340.00

Reimbursable costs through April 30, 2011

03/01/11	OTHER	88.50
	D. Bruce May; Library Purchases; Lexis Nexis	
	Research Charges for March; Lexis Nexis Research	
	Charges for March; 03/01/11	
04/04/11	Local Travel	6.63
	Van Madden; Mileage - Local; Deliver package to	
	Caroline Klancke and Ralph Jaeger with the	
	Florida Public Service Commission.; 04/04/11	
04/07/11	Messenger Service - 04/04/11	7.00
04/19/11	Delivery Services/Messengers	8.23
	United Parcel Service	
	DAVID L. BUSSEY	
	4948 BRITNI WAY	
	ZEPHYRHILLS FL 33541	
04/19/11	Delivery Services/Messengers	8.23
	United Parcel Service	
	KENNETH M. CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
04/19/11	Delivery Services/Messengers	0.57
	United Parcel Service	
	DAVID L. BUSSEY	
	4948 BRITNI WAY	
	ZEPHYRHILLS FL 33541	

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June 3, 2011
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Page 16

04/19/11	Local Travel	5.10
	Van Madden; Mileage - Local; Deliver package to Caroline Klancke at the Florida Public Service Commission.; 04/19/11	
04/21/11	Messenger Service - 04/19/11	6.00
04/28/11	Delivery Services/Messengers	8.79
	United Parcel Service	
	KELLY SULLIVAN	
	KELLY SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
	USER DEFINED 2: 1ZX90W950155096929	
04/28/11	Delivery Services/Messengers	8.23
	United Parcel Service	
	KENNETH M. CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
	USER DEFINED 2: 1ZX90W950157230538	
04/29/11	Local Travel	6.63
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Deliver envelope to Patti Daniel for B May; 04/29/11	
	Copying	383.40
	Telephone	10.24
	Online Research	393.93
	Postage	23.76
	Total Reimbursable Costs	\$ 965.24
	Current Billing for this Matter	41,577.24
	BALANCE DUE THIS INVOICE	\$ 41,577.24

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Page 17

OUTSTANDING INVOICE SUMMARY

<u>DATE</u>	<u>INVOICE</u>	<u>AMOUNT</u>
05/05/11	2648136	20,086.29

MATTER BALANCE BROUGHT FORWARD	20,086.29
TOTAL DUE	61,663.53
	=====



033 04352 50

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Holland & Knight, LLP
VENDOR NUMBER: 29192 **INVOICE DATE:** 6/3/2011
REMIT TO: P.O. Box 864084 **DUE DATE:** Upon Receipt
Orlando, FL 32886-4084
INVOICE NUMBER: 2657752 **INVOICE AMOUNT:** \$10,267.84
DESCRIPTION: For services rendered - Florida Rate Case - QSM Issue

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	633800		10,267.84	

RECEIVED
JUN 29 2011
ACCOUNTS PAYABLE

TOTAL

\$10,267.84

APPROVALS - Department

Other

ENCLOSURE

OTHER

K. Frye 6/29/11
(CHECK)

SPECIAL INSTRUCTIONS:

Please return check to Kelly when cut.
Thanks.

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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June 3, 2011

Invoice 2657752

TERMS: DUE ON RECEIPT

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Our Matter #117542.00001
Florida Rate Case

RECEIVED
JUN 14 2011

BY:

Fees for Professional Services	\$	10,001.00
Reimbursable Costs		266.84

INVOICE TOTAL	\$	10,267.84
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BALANCE DUE THIS INVOICE	\$	10,267.84
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DATE	INVOICE	AMOUNT
05/05/11	2648133	1,423.50

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JUN 29 2011
ACCOUNTS PAYABLE

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June 3, 2011
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Page 2
REMITTANCE COPY

BY:

MATTER BALANCE BROUGHT FORWARD:

1,423.50

TOTAL DUE

\$ 11,691.34

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To remit payment by WIRE TRANSFER:

Domestic Wires

International Wires

Wachovia Bank NA
200 S. Biscayne Blvd
Miami, FL 33131
ABA # 063000021

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia, PA 19106

FOR CREDIT TO: :
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ACCT. #2090002390441

International Swift: FNEPUS33
ABA #026005092

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Kimberly A. Joyce
Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 3, 2011
Invoice 2657752
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through April 30, 2011
in connection with the following:

Our Matter #117542.00001
Florida Rate Case

04/01/11	Review OPC's response to QSM report; begin preparation of analysis regarding same. D. Bruce May 1.50 hours at 365.00 per hour.	547.50
04/04/11	Review OPC's response to final QSM report; continue to response thereto. D. Bruce May 1.50 hours at 365.00 per hour.	547.50
04/04/11	Review prior discovery responses provided to OPC in QSM docket. D. Bruce May 1.40 hours at 365.00 per hour.	511.00
04/05/11	Continue to review OPC's response to final QSM report; research regarding filing OPC's quality of service pleading in QSM docket. D. Bruce May 1.10 hours at 365.00 per hour.	401.50
04/05/11	Continue to review and prepare reply to OPC's response to final QSM report. D. Bruce May 1.70 hours at 365.00 per hour.	620.50

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Assistant Rate Counsel
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

June 3, 2011
Invoice 2657752
Page 2

04/06/11	Continue to review QSM document filed by OPC. D. Bruce May 1.10 hours at 365.00 per hour.	401.50
04/07/11	Continue to prepare reply to OPC's latest filing. D. Bruce May .50 hours at 365.00 per hour.	182.50
04/08/11	Continue to review and prepare reply to OPC's response to Final QSM Report. D. Bruce May 3.10 hours at 365.00 per hour.	1131.50
04/09/11	Continue to review OPC's response to Final QSM Report; continue to prepare reply thereto; research regarding billing issues. D. Bruce May 1.60 hours at 365.00 per hour.	584.00
04/10/11	Continue to prepare response to OPC's response to Final QSM Report. D. Bruce May 2.50 hours at 365.00 per hour.	912.50
04/11/11	Continue to prepare reply to OPC's response to final QSM report; research and analysis regarding quality of service issues; multiple phone calls to Kim Joyce; multiple phone calls to Troy Rendell. D. Bruce May 4.80 hours at 365.00 per hour.	1752.00
04/12/11	Prepare and file reply to OPC's response to final QSM report; multiple phone calls to Troy Rendell; multiple phone calls to Kim Joyce. D. Bruce May 5.20 hours at 365.00 per hour.	1898.00
04/14/11	Review discovery responses to OPC in QSM docket. D. Bruce May 1.10 hours at 365.00 per hour.	401.50
04/28/11	Review "hard water" issues associated with QSM. D. Bruce May .30 hours at 365.00 per hour.	109.50

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June 3, 2011
Invoice 2657752
Page 3

Total Fees for Professional Services\$ 10,001.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	27.40	365.00	10,001.00

Reimbursable costs through April 30, 2011

03/01/11	OTHER	88.00
	D. Bruce May; Library Purchases; Lexis Nexis Research Charges for March; Lexis Nexis Research Charges for March; 03/01/11	
04/01/11	Local Travel	5.10
	Eric G. Kent; Mileage - Local; Aqua Utilities of Florida; Deliver notebook to Troy Rendell for Bruce May; 04/01/11	
04/13/11	Local Travel	6.12
	Eric G. Kent; Mileage - Local; Public Service Commission; File with PSC for Bruce May; 04/13/11	
04/19/11	Messenger Service - 04/12/11	6.00
	Copying	149.20
	Postage	12.42

Total Reimbursable Costs\$ 266.84

Current Billing for this Matter 10,267.84

BALANCE DUE THIS INVOICE\$ 10,267.84

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June 3, 2011
Invoice 2657752
Page 4

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
05/05/11	2648133	1,423.50

MATTER BALANCE BROUGHT FORWARD	1,423.50
TOTAL DUE\$	11,691.34
	=====



033 04352 59

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 INVOICE DATE 6/17/2011
REMIT TO P O Box 864084 DUE DATE Upon Receipt
Orlando FL 32886 4084
INVOICE NUMBER 2664577 INVOICE AMOUNT \$4 089 00
DESCRIPTION For services rendered Florida Rate Case QSM issue

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	633800		4 089 00	

TOTAL

\$4 089 00

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June 17 2011
Invoice 2664577

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Our Matter #117542 00001
Florida Rate Case

Fees for Professional Services	\$	4 088 00
Reimbursable Costs		1 00

INVOICE TOTAL	\$	4 089 00
BALANCE DUE THIS INVOICE	\$	4 089 00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/03/11	2657752	10 267 84

Kfye
6/29/11

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MATTER BALANCE BROUGHT FORWARD

10 267 84

TOTAL DUE

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14 356 84
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June 17 2011
Invoice 2664577
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For professional services rendered through May 31 2011
in connection with the following

Our Matter #117542 00001
Florida Rate Case

05/02/11	Continue to prepare for QSM agenda on May 24	
	D Bruce May 1 20 hours at 365 00 per hour	438 00
05/04/11	Continue to review complaint issues associated with environmental compliance	
	D Bruce May 90 hours at 365 00 per hour	328 50
05/09/11	Continue to prepare QSM environmental analysis and summarize water quality issues associated with upcoming agenda conference	
	D Bruce May 50 hours at 365 00 per hour	182 50
05/10/11	Continue to review complaints environmental compliance issues and staff recommendation continue to prepare for agenda conference	
	D Bruce May 1 10 hours at 365 00 per hour	401 50
05/11/11	Continue to review environmental complaints associated with QSM docket	
	D Bruce May 1 10 hours at 365 00 per hour	401 50

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June 17 2011
Invoice 2664577
Page 2

05/12/11	Review quality of service issues associated with QSM recommendation		
	D Bruce May 1 20 hours at 365 00 per hour		438 00
05/12/11	Call from Mary Hopper regarding staff recommendation		
	D Bruce May 30 hours at 365 00 per hour		109 50
05/13/11	Continue to review standards of review for complaints		
	D Bruce May 80 hours at 365 00 per hour		292 00
05/19/11	Call from Pasco County regarding sewage spill issue call from Troy Rendell call from Patricia Williams call to Florida Public Service Commission regarding water interruption issue		
	D Bruce May 1 10 hours at 365 00 per hour		401 50
05/20/11	Continue to review environmental compliance issues review consent order conference regarding Jungle Den consent order call from Florida Public Service Commission regarding water cut off issue		
	D Bruce May 90 hours at 365 00 per hour		328 50
05/26/11	Call from Ralph Jaeger regarding environmental compliance issue call from Preston Luitweiler research and analysis regarding additional reporting requirements call from Florida Public Service Commission staff call from Florida Department of Environmental Protection		
	D Bruce May 1 40 hours at 365 00 per hour		511 00

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June 17 2011
Invoice 2664577
Page 3

05/31/11 Multiple phone calls from Florida Public
Service Commission staff regarding outstanding
consent orders and status of consent orders
review correspondence from EPA review
correspondence from Florida Department of
Environmental Protection concerning Pasco
County issue
D Bruce May 70 hours at 365 00 per hour 255 50

Total Fees for Professional Services \$ 4 088 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	11 20	365 00	4 088 00

Reimbursable costs through May 31 2011

05/16/11 Messenger Service - 05/06/11 1 00

Total Reimbursable Costs	\$	1 00
Current Billing for this Matter		4 089 00
BALANCE DUE THIS INVOICE	\$	4 089 00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/03/11	2657752	10 267 84

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June 17 2011
Invoice 2664577
Page 4

MATTER BALANCE BROUGHT FORWARD

10 267 84

TOTAL DUE

\$ 14 356 84
=====



033 04434 49

NEW VENDOR ☐

AQUA FLORIDA
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COMPANY NUMBER 33

VENDOR NAME Holland & Knight LLP
VENDOR NUMBER 29192 INVOICE DATE 7/26/2011
REMIT TO P O Box 864084 DUE DATE Upon Receipt
Orlando FL 32886 4084
INVOICE NUMBER 2677112 INVOICE AMOUNT \$13 063 92
DESCRIPTION For services rendered 2010 Test Year Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	186101		13 063 92	M92105

TOTAL \$13 063 92

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Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	12 976 00
Reimbursable Costs		87 92

INVOICE TOTAL	\$	13 063 92
BALANCE DUE THIS INVOICE	\$	13 063 92

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/17/11	2664574	44 953 41

MATTER BALANCE BROUGHT FORWARD

TOTAL DUE

	44 953 41
\$	58 017 33
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July 26 2011
Invoice 2677112
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TERMS DUE ON RECEIPT

For professional services rendered through June 30 2011
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

06/01/11	Continue to review PAA process, review possible settlement review cross-petition opportunities call from Florida Public Service Commission staff regarding additional documents and revised staff workpapers call from Troy Rendell, call from Kim Joyce, call from Chris Franklin	
D Bruce May	3 10 hours at 390 00 per hour	1209 00
06/02/11	Multiple calls from Lisa Bennett at Florida Public Service Commission regarding additional staff workpapers research and analysis regarding outstanding discovery issues review confidentiality issues, call from Troy Rendell, call from Kim Joyce call from Mary Hopper call from Chris Franklin	
D Bruce May	1 30 hours at 390 00 per hour	507 00
06/02/11	Receive and review report of Public Service Commission Agenda Conference	
Gigi Rollini	20 hours at 200 00 per hour	40 00

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July 26 2011
Invoice 2677112
Page 2

06/03/11	Continue to review PAA issues call from Florida Public Service Commission staff regarding discovery issues call from Troy Rendell call from Kim Joyce D Bruce May 90 hours at 390 00 per hour	351 00
06/06/11	Multiple phone calls to Troy Rendell extended phone conference with Kim Joyce continue to review transcript call from Mary Hopper regarding response to customer concerns and statements made at May 24th hearing continue to prepare analysis regarding outstanding issues to address prior to PAA issuance call from Preston Luitweiler regarding EPA issues call from Tricia Williams multiple phone calls from Florida Public Service Commission staff counsel regarding additional documents D Bruce May 1 90 hours at 390 00 per hour	741 00
06/07/11	Call from Troy Rendell review proposed rates call from Florida Public Service Commission counsel D Bruce May 40 hours at 390 00 per hour	156 00
06/07/11	Continue to prepare for likely Office of Public Counsel Protest Gigi Rollini 20 hours at 200 00 per hour	40 00
06/08/11	Extended phone conference with Florida Public Service Commission staff regarding workpapers call from Troy Rendell call from client D Bruce May 60 hours at 390 00 per hour	234 00
06/09/11	Call from staff regarding workpapers meeting with Florida Public Service Commission staff regarding workpapers call from Troy Rendell regarding same review protest issues review protocol for filing cross-petition call from	

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July 26, 2011
Invoice 2677112
Page 4

06/15/11	Review test year approval letter draft for Chuluota call from Troy Rendell		
	D Bruce May 70 hours at 390 00 per hour		273 00
06/15/11	Phone conference with Kim Joyce Judy Wallingford Troy Rendell and Chris Franklin regarding PAA issues, continue to review possible cross-petition issues research and analysis regarding notice issues and right to implement PAA rights in the event of a protest call from Florida Public Service Commission counsel call from Mary Hopper regarding billing issues call from Kim Joyce regarding YES		
	D Bruce May 2 90 hours at 390 00 per hour		1131 00
06/15/11	Continue to prepare for potential protest Gigi Rollini 10 hours at 200 00 per hour		20 00
06/16/11	Client correspondence regarding public records request Gigi Rollini 40 hours at 200 00 per hour		80 00
06/17/11	Multiple phone calls from Florida Public Service Commission staff review intervention issues review public records issues call from Florida Public Service Commission counsel call from Troy Rendell call from Chris Franklin, call from Kim Joyce		
	D Bruce May 1 40 hours at 390 00 per hour		546 00
06/17/11	Continue to prepare for protest Gigi Rollini 20 hours at 200 00 per hour		40 00
06/20/11	Call from Troy Rendell D Bruce May 40 hours at 390 00 per hour		156 00

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July 26, 2011
Invoice 2677112
Page 5

06/21/11	Continue to review issues associated with cross-petition, call from client call from Florida Public Service Commission		
D Bruce May	1 10 hours at 390 00 per hour	429 00	
06/22/11	Multiple phone calls to Troy Rendell review cross-petition issues, continue to develop cross-petition, review outstanding discovery/confidentiality issues, call from Kim Joyce		
D Bruce May	80 hours at 390 00 per hour	312 00	
06/23/11	Call from Kim Joyce regarding regulatory issues		
D Bruce May	30 hours at 390 00 per hour	117 00	
06/23/11	Continue to review cross-petition issues continue to prepare letter implementing PAA rates, review PAA rate issues, calls from Troy Rendell		
D Bruce May	1 50 hours at 390 00 per hour	585 00	
06/25/11	Continue to review and analyze cross-petition issues		
D Bruce May	30 hours at 390 00 per hour	117 00	
06/27/11	Review cross-petition issues research and analysis regarding additional discovery still outstanding		
D Bruce May	1 10 hours at 390 00 per hour	429 00	
06/28/11	Continue to prepare notice of intent to implement PAA rates call from Troy Rendell regarding rate case issues review correspondence		
D Bruce May	1 70 hours at 390 00 per hour	663 00	

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July 26 2011
Invoice 2677112
Page 6

06/29/11 Continue to analyze PAA issues continue to
prepare responses to customer comments at the
May 24 Agenda
D Bruce May 2 20 hours at 390 00 per hour 858 00

06/30/11 Respond to customer concerns expressed at May
24 Agenda Conference, extended phone conference
with Mary Hopper and Troy Rendell, continue to
review notice issues, conference call with Kim
Joyce, Troy Rendell Mary Hopper regarding rate
case
D Bruce May 2 10 hours at 390 00 per hour 819 00

Total Fees for Professional Services \$ 12,976 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	32 40	390 00	12 636 00
Rollini Gigi	Associate	1 70	200 00	340 00

Reimbursable costs through June 30 2011

06/23/11 Messenger Service - 06/21/11 6 00
Facsimile 80 00
Telephone 1 92

Total Reimbursable Costs	\$	87 92
Current Billing for this Matter		13 063 92
BALANCE DUE THIS INVOICE	\$	13,063 92

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July 26 2011
Invoice 2677112
Page 7

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
06/17/11	2664574	44 953 41

MATTER BALANCE BROUGHT FORWARD

44,953 41

TOTAL DUE

\$ 58 017 33



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VENDOR NUMBER 29192 **INVOICE DATE** 8/19/2011
REMIT TO P O Box 864084 **DUE DATE** Upon Receipt
Orlando FL 32886-4084
INVOICE NUMBER 2687086 **INVOICE AMOUNT** \$27 673 09
DESCRIPTION For services rendered 2010 Test Year Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
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9001	188101		27 673 09	M92105

TOTAL

\$27 673 09

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Our Matter #117542 00006
2010 Test Year Rate Case

Fees for Professional Services	\$	27,305 00
Reimbursable Costs		368 09

INVOICE TOTAL	\$	27,673 09
BALANCE DUE THIS INVOICE	\$	27,673 09

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
07/26/11	2677112	13,063 92

MATTER BALANCE BROUGHT FORWARD		13,063 92
TOTAL DUE	\$	40,737 01

K. Joyce 8/30/11

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August 19 2011
Invoice 2687086
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TERMS DUE ON RECEIPT

For professional services rendered through July 31, 2011
in connection with the following

Our Matter #117542 00006
2010 Test Year Rate Case

07/01/11	Review protests filed by OPC and Wambsgan (1 2), prepare Cross-Petition (1 6), prepare and file notice of implementation of PAA rates (6) D Bruce May 3 40 hours at 390 00 per hour	1326 00
07/01/11	Receive and begin to review Office of Public Counsel s Protest Petition (2), prepare for Cross-Petition (2) Gigi Rollini 40 hours at 200 00 per hour	80 00
07/03/11	Continue to analyze Office of Public Counsel's Protest Petition in light of Public Service Commission's Order Gigi Rollini 90 hours at 200 00 per hour	180 00
07/05/11	Strategy conference with B May to discuss OPC's Petition protesting PAA (6) research legislative session information (2) Georgianna Hatch 80 hours at 155 00 per hour	124 00

Kimberly A Joyce
Assistant Rate Counsel
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Bryn Mawr, PA 19010

August 19, 2011
Invoice 2687086
Page 2

07/05/11 Continue to review and analyze protest of PAA Order filed by Kelly Sullivan on behalf of Lucy Wambsgan (4) continue to review and analyze protest filed by OPC (6), analyze issues that are stipulated (5), begin development of cross-petition (4) phone conference with Kim Joyce (3), phone conference with Troy Rendell (3), call from Chris Franklin (3), meeting with paralegal (Georgianna Hatch) and associate (Gigi Rollini) to discuss OPC protest and develop cross-petition and other issues associated with formal administrative hearing (7)
D Bruce May 3 50 hours at 390 00 per hour 1365 00

07/05/11 Prepare for and attend strategy meeting (7), continue to analyze next action in light of Office of Public Counsel s Protest Petition (7) analyze Lucy Wambsgan's Protest Petition filed July 1, 2011 (4)
Gigi Rollini 1 80 hours at 200 00 per hour 360 00

07/06/11 Continue to review PAA order for potential cross-petition issues (4), review petition on PAA filed by Ms Lucy Wambagan (2), continue to review petition on PAA filed by OPC (4), call from Troy Rendell (2), call from Kim Joyce (2) review potential discovery issues associated with formal administrative proceeding (3) continue to review analyze and prepare cross-petition (7), review issues associated with implementation of PAA rates (3), review potential refund issues associated with PAA rates (3), review corporate undertaking issue (3)
D Bruce May 3 30 hours at 390 00 per hour 1287 00

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07/06/11	Continue to address issues stemming from Office of Public Counsel's Protest Petition and prepare Cross-Petition		
	Gigi Rollini 1 40 hours at 200 00 per hour		280 00
07/07/11	Continue to review and analyze petition on PAA filed by Wambsgan (5), continue to review and analyze petition on PAA filed by OPC (6), review settlement opportunities (4), review rate case expense issues (5), continue to develop cross-petition (1 3), multiple phone calls to Kim Joyce (6), multiple phone calls to Troy Rendell (6)		
	D Bruce May 4 50 hours at 390 00 per hour		1755 00
07/07/11	Continue to prepare Cross-Petition (6), continue to determine likely Protest schedule based on similar Public Service Commission Protest Cases from a PAA order (1 0)		
	Gigi Rollini 1 60 hours at 200 00 per hour		320 00
07/08/11	Strategy conference with B May to finalize response to OPC's Petition protesting PAA		
	Georgianna Hatch 50 hours at 155 00 per hour		77 50
07/08/11	Call to J R Kelly regarding petition on proposed agency action		
	D Bruce May 20 hours at 390 00 per hour		78 00
07/08/11	Review petition on proposed agency action filed by Wambsgan (2) continue to review petition on proposed agency action filed by OPC (2) continue to prepare cross-petition (9), call from Kim Joyce (2) call from Chris Franklin (2)		
	D Bruce May 1 70 hours at 390 00 per hour		663 00

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07/08/11	Continue to determine likely schedule for Protest deadlines/hearings in light of statutory and rule requirements and Public Service Commission precedent (1 3), prepare for and attend strategy meeting (1 2) Gigi Rollini 2 50 hours at 200 00 per hour	500 00
07/11/11	Assist with finalizing Aqua s Cross Petition re OPC s Petition protesting PAA Georgianna Hatch 20 hours at 155 00 per hour	31 00
07/11/11	Edit and finalize cross-petition D Bruce May 50 hours at 390 00 per hour	195 00
07/11/11	Call from client regarding cross-petition D Bruce May 20 hours at 390 00 per hour	78 00
07/11/11	Finalize and prepare Cross-Petition for filing/service in compliance with administrative rules (1 1), receive and review YES Cross-Petition (1 2) Gigi Rollini 2 30 hours at 200 00 per hour	460 00
07/12/11	Review and analyze cross-petition filed by YES D Bruce May 60 hours at 390 00 per hour	234 00
07/13/11	Phone conference with client regarding cross-petition filed by YES (3), continued review notice issues associated with implementation of PAA rates (3) D Bruce May 60 hours at 390 00 per hour	234 00

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07/14/11	Call from Ralph Jaeger regarding implementation of PAA rates (1), continue to review issues and possible stipulations associated with petitions and cross-petitions of PAA order (6), call from Troy Rendell (1) conference call with Chris Franklin (1), conference call with Kim Joyce (2)	
D Bruce May	1 10 hours at 390 00 per hour	429 00
07/15/11	Prepare for meeting with OPC (2), calls to and from PSC staff counsel re procedural dates (2), research and analysis re stipulation issues relating to scope of protests (4)	
D Bruce May	80 hours at 390 00 per hour	312 00
07/15/11	Review outstanding discovery issues	
D Bruce May	30 hours at 390 00 per hour	117 00
07/15/11	Meeting with public counsel, J R Kelly	
D Bruce May	1 20 hours at 390 00 per hour	468 00
07/18/11	Review discovery files to determine outstanding discovery motions (1 0) prepare memorandum re status of all discovery motions to date (4), review PSC's request for matrix justification regarding Aqua's 11-8-10 Request for Confidential Classification (7)	
Georgianna Hatch	2 10 hours at 155 00 per hour	325 50
07/18/11	Extended phone conference with Ralph Jaeger regarding procedural deadlines (5), review testimony issues (3), begin to develop testimony outline and order of proof (4)	
D Bruce May	1 20 hours at 390 00 per hour	468 00

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07/18/11	Review outstanding discovery issues (3), call from Florida Public Service Commission regarding request for confidential classification information and line-by-line justification issues (2), review same (1)		
	D Bruce May	60 hours at 390 00 per hour	234 00
07/18/11	Receive and review Office of Public Counsel's filing (regarding customer email) and Public Service Commission's correspondence regarding same		
	Gigi Rollini	20 hours at 200 00 per hour	40 00
07/18/11	Begin to analyze issues relating to affordability and subsidy standards		
	Gigi Rollini	20 hours at 200 00 per hour	40 00
07/19/11	Preparation for and attend strategy conference with B May re rate case issues (9) conference call with B May and T Rendell, Aqua, re rate case testimony and issues (9)		
	Georgianna Hatch	1 80 hours at 155 00 per hour	279 00
07/19/11	Call from Florida Public Service Commission regarding request for confidential classification (3), begin line-by-line matrix (1), conference with paralegal (1)		
	D Bruce May	50 hours at 390 00 per hour	195 00
07/19/11	Call from Kim Joyce re rate case		
	D Bruce May	30 hours at 390 00 per hour	117 00
07/19/11	Call from Chris Franklin re rate case		
	D Bruce May	20 hours at 390 00 per hour	78 00
07/19/11	Continue to prepare draft quality of service testimony associated with quality of product		
	D Bruce May	50 hours at 390 00 per hour	195 00

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07/19/11	Extended phone conference with Troy Rendell regarding testimony outline D Bruce May 60 hours at 390 00 per hour	234 00
07/19/11	Continue to analyze issues relating to "affordability" and "subsidy " Gigi Rollini 1 20 hours at 200 00 per hour	240 00
07/19/11	Receive and review customer hearings schedule, as well as tentative dates for technical hearing, and begin to schedule attendance Gigi Rollini 20 hours at 200 00 per hour	40 00
07/20/11	Begin preparation of line-by-line justification matrix requested by Commission staff re AUF's 11-8-10 Request for Confidential classification Georgianna Hatch 3 30 hours at 155 00 per hour	511 50
07/20/11	Continue to develop testimony on quality of service (4), continue to develop testimony on used and useful issues (4) continue to develop testimony on corporate allocation issues(2) review PAA order (2), continue to review protest (1), assess stipulated issues (1), multiple phone calls to client (3) D Bruce May 1 70 hours at 390 00 per hour	663 00
07/21/11	Continue preparation of line-by-line justification matrix requested by Commission staff re AUF's 11-8-10 Request for Confidential classification Georgianna Hatch 2 50 hours at 155 00 per hour	387 50

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07/21/11	Continue to develop testimony on quality of service (5), continue to develop testimony on used and useful issues (5), continue to develop testimony on corporate allocation issues (5), review PAA order (1) continue to review protest (1), assess stipulated issues (1), multiple phone calls to client (4)		
	D Bruce May 2 20 hours at 390 00 per hour	858 00	
07/21/11	Continue to prepare for hearing, including regarding dispute on issue of "affordability" (3), correspondence regarding protested issues (1)		
	Gigi Rollini 40 hours at 200 00 per hour	80 00	
07/22/11	Continue preparation of line-by-line justification matrix requested by Commission staff re AUF's 11-8-10 Request for Confidential classification		
	Georgianna Hatch 1 80 hours at 155 00 per hour	279 00	
07/22/11	Assist attorney with preparation of draft testimony re quality of service issue		
	Georgianna Hatch 50 hours at 155 00 per hour	77 50	
07/22/11	Assist with preparation of calendar of key events to track critical rate case deadlines		
	Georgianna Hatch 30 hours at 155 00 per hour	46 50	
07/22/11	Continue to review outstanding discovery issues (2) call from client regarding testimony and used & useful matter (3), review testimony on used & useful (4), continue to prepare revisions regarding same (3), continue to develop testimony on quality of service (3)		
	D Bruce May 1 50 hours at 390 00 per hour	585 00	
07/22/11	Continue to research protested issues		
	Gigi Rollini 20 hours at 200 00 per hour	40 00	

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07/25/11	Continue preparation of line-by-line justification matrix requested by PSC re Aqua's 11-8-10 Request for Confidential Classification of Audit Workpapers Georgianna Hatch 1 50 hours at 155 00 per hour	232 50
07/25/11	Review PSC s Order Establishing Procedure and note litigation deadlines and hearing dates Georgianna Hatch 20 hours at 155 00 per hour	31 00
07/25/11	Call from Ralph Jaeger (3), continue to prepare testimony on quality of service (8) continue to prepare testimony of customer service (7), continue to prepare testimony on billing issues (6), research and analysis regarding back billing issues (6), multiple phone calls from Florida Public Service Commission staff regarding implementation of PAA rates (4), review notice issues (1) D Bruce May 3 50 hours at 390 00 per hour	1365 00
07/25/11	Continue to prepare direct testimony Gigi Rollini 80 hours at 200 00 per hour	160 00
07/26/11	Complete preparation of line-by-line justification matrix requested by PSC re Aqua's 11-8-10 Request for Confidential Classification of Audit Workpapers Georgianna Hatch 1 60 hours at 155 00 per hour	248 00
07/26/11	Monitor other dockets re issues affecting AUF s current rate case Georgianna Hatch 20 hours at 155 00 per hour	31 00
07/26/11	Continue to consider and develop issues for issue identification conference (6) call from Florida Public Service Commission staff (3) D Bruce May 90 hours at 390 00 per hour	351 00

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07/26/11	Review research and analyze petition to intervene by Pasco County		
	D Bruce May 40 hours at 390 00 per hour		156 00
07/26/11	Prepare and participate on Florida Public Service Commission Conference regarding implementation of PAA rates (7), call from Ralph Jaeger (3), research and analysis regarding liquidity issue mentioned in staff s recommendation (3), call with Kim Joyce (1), call with Troy Rendell (1), meeting with Troy Rendell (2)		
	D Bruce May 1 70 hours at 390 00 per hour		663 00
07/26/11	Continue to prepare quality of service testimony of Sue Chambers and Preston Luitweiler (7), research and analysis regarding quality of product and condition of facilities (5)		
	D Bruce May 1 20 hours at 390 00 per hour		468 00
07/26/11	Continue to research disputed issues Gigi Rollini 1 00 hours at 200 00 per hour		200 00
07/26/11	Receive and review Order Establishing Procedure (4), continue to prepare direct testimony (2 2)		
	Gigi Rollini 2 60 hours at 200 00 per hour		520 00
07/26/11	Continue to schedule upcoming events, and determine coverage and action needed		
	Gigi Rollini 50 hours at 200 00 per hour		100 00
07/27/11	Continue to monitor other dockets re issues affecting AUF's current rate case (2), prepare e-correspondence to Aqua re status of docket monitoring(1)		
	Georgianna Hatch 30 hours at 155 00 per hour		46 50

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07/27/11	Preparation for and attend strategy conference with B May re testimony, discovery and other rate case issues (1 3), begin review of prior rate case filings re preparation of templates (1 7)		
	Georgianna Hatch	3 00 hours at 155 00 per hour	465 00
07/27/11	Edit and finalize line-by-line justification requested by Commission staff (3), prepare correspondence to Commission staff re submission of justification matrix (2)		
	Georgianna Hatch	50 hours at 155 00 per hour	77 50
07/27/11	Review MFRS		
	D Bruce May	40 hours at 390 00 per hour	156 00
07/27/11	Meeting with Georgianna Hatch and Gigi Rollini to develop outline of testimonies in rate case (1 0), continue preparation of prefiled testimonies (5)		
	D Bruce May	1 50 hours at 390 00 per hour	585 00
07/27/11	Call from Ralph Jaeger regarding meeting notices (1) continue to review customer service hearing notices (1), review and revise same (1)		
	D Bruce May	30 hours at 390 00 per hour	117 00
07/28/11	Assist with preparation of direct testimony and exhibits (1 8), prepare exhibit to S Chambers' testimony re mark for identification as requested in Order Establishing Procedure (7)		
	Georgianna Hatch	2 50 hours at 155 00 per hour	387 50
07/28/11	Prepare for issue identification conference		
	D Bruce May	40 hours at 390 00 per hour	156 00

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07/28/11	Call from Troy Rendell (2), call from Kim Joyce (2)		
	D Bruce May 40 hours at 390 00 per hour		156 00
07/28/11	Continue to prepare testimony for Preston Luitweiler regarding quality of service issues (8), continue to prepare testimony for Sue Chambers regarding quality of service issues (1 1), continue to prepare testimony of Stan Szczygiel regarding corporate allocation issues (9)		
	D Bruce May 2 80 hours at 390 00 per hour		1092 00
07/29/11	Continue to prepare testimony for Sue Chambers on quality of service (7), continue to prepare direct testimony for Preston Luitweiler on quality of service (8) continue to prepare direct testimony for Troy Rendell on rate structure (1 1), continue to prepare testimony for Stan Szczygiel regarding corporate allocations (1 0)		
	D Bruce May 3 60 hours at 390 00 per hour		1404 00
07/29/11	Prepare for and participate in preliminary issue identification conference at Florida Public Service Commission with Florida Public Service Commission staff and other parties		
	D Bruce May 2 40 hours at 390 00 per hour		936 00
07/30/11	Prepare correspondence to client summarizing issue identification issues and follow up issues (1), continue to develop testimony for Troy Rendell regarding rate structure issues (2) research and analysis regarding pro forma issues (1) continue to prepare testimony on pro forma (2)		
	D Bruce May 60 hours at 390 00 per hour		234 00

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Total Fees for Professional Services \$ 27,305 00

Name	Title	Hours	Rate	Value
May D Bruce	Partner	51 30	390 00	20 007 00
Rollini Gigi	Associate	18 20	200 00	3 640 00
Hatch Georgianna	Paralegal	23 60	155 00	3 658 00

Reimbursable costs through July 31, 2011

06/21/11	Local Travel	6 12
	Eric G Kent, Mileage - Local, Florida Public Service Commission, Pick up CD from PSC Clerk for B May 06/21/11	
07/01/11	Delivery Services/Messengers	8 44
	United Parcel Service	
	KENNETH M CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
07/01/11	Delivery Services/Messengers	8 44
	United Parcel Service	
	KELLY SULLIVAN	
	SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
07/01/11	Delivery Services/Messengers	0 58
	United Parcel Service	
	KELLY SULLIVAN	
	SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
07/01/11	Local Travel	6 66
	Eric G Kent, Mileage - Local Public service Commission, File with the P S C for B May, 07/01/11	

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07/05/11	Delivery Services/Messengers United Parcel Service KENNETH M CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8 34
07/05/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8 91
07/05/11	Delivery Services/Messengers United Parcel Service KIMBERLY A JOYCE AQUA AMERICA INC 762 WEST LANCASTER AVENUE BRYN MAWR PA 19010	10 50
07/07/11	Messenger Service - 07/01/11	6 00
07/11/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8 81
07/11/11	Delivery Services/Messengers United Parcel Service KENNETH M CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8 34
07/11/11	Local Travel Eric G Kent, Mileage - Local, Florida Public Service Commission File with P 8 C and deliver to General Counsel for B May, 07/11/11	6 66
07/12/11	Messenger Service - 07/11/11	6 00
07/20/11	Messenger Service - 07/15/11	7 00

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07/21/11	Delivery Services/Messengers	7 91
	United Parcel Service	
	KENNETH M CURTIN	
	ADAMS AND REESE LLP	
	150 SECOND AVENUE NORTH	
	SAINT PETERSBURG FL 33701	
07/21/11	Delivery Services/Messengers	8 81
	United Parcel Service	
	KELLY SULLIVAN	
	SULLIVAN	
	570 OSPREY LAKES CIRCLE	
	CHULUOTA FL 32766	
07/29/11	Messenger Service - 07/21/11	7 00
07/29/11	Messenger Service - 07/21/11	5 00
	Copying	170 40
	Online Research	62 41
	Postage	5 76
	Total Reimbursable Costs	\$ 368 09
	Current Billing for this Matter	27,673 09
	BALANCE DUE THIS INVOICE	\$ 27,673 09

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
07/26/11	2677112	13,063 92

MATTER BALANCE BROUGHT FORWARD	13,063 92
TOTAL DUE	\$ 40,737 01

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Holland & LLP

VENDOR NUMBER: 29192

INVOICE DATE: 9/30/2011

REMIT TO: P.O. Box 864084
Orlando, FL 32886-4084

DUE DATE: Upon Receipt

INVOICE NUMBER: 2699448

INVOICE AMOUNT: \$85,792.05

DESCRIPTION: For services rendered - 2010 Florida Rate Case

ACCOUNT DISTRIBUTION

<u>ACCOUNTING UNIT</u>	<u>G/L ACCT</u>	<u>G/L SUB ACCT</u>
	9001	186101

m923

\$85,792.05

10

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APPROVALS - Department

Other

ENCLO _____

ECK

OTHER

SPECIAL INSTRUCTIONS:

Please return check to Lora when cut.

Thanks.

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Holland & LLP

VENDOR NUMBER: 29192

INVOICE DATE: 9/30/2011

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ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB ACCT	AMOUNT
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Thanks.

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Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta
Bethesda

Lakeland
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International:

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OCT 07 2011

*Representative Office

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762 W. Lancaster Avenue
Bryn Mawr, PA 19010

(PLEASE)

Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services
Reimbursable Costs

INVOICE TOTAL

BALANCE DUE THIS INVOICE

=====

10/10/11

KJP

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September 30, 2011
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REMITTANCE COPY

To remit payment by WIRE TRANSFER:

Domestic Wires

Wachovia Bank NA
200 S. Biscayne Blvd
Miami, FL 33131
ABA # 063000021

FOR CREDIT TO:
Holland & Knight LLP
ACCT. #2090002390441

International Wires

Wells Fargo Bank NA
Plaza Building PA4918
101 N Independence Mall East
Philadelphia, PA 19106
Account #2090002390441
International Swift: PNBPU33

FOR CREDIT TO: Holland & Knight, LLP

Please indicate Holland & Knight INVOICE or MATTER number as
Beneficiary Reference in the wire.

To remit payment by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

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Bethesda Los Angeles
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TERMS: DUE ON RECEIPT

For professional services rendered through August 31, 2011
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

07/27/11	Continue to research issues in preparation for Protest Hearing.	
	Gigi Rollini 1.90 hours at 200.00 per hour.	380.00
07/28/11	Continue to develop and research issues; prepare for and attend client teleconference.	
	Gigi Rollini 2.90 hours at 200.00 per hour.	580.00
07/28/11	Continue to prepare direct testimony.	
	Gigi Rollini .90 hours at 200.00 per hour.	180.00
07/29/11	Continue to develop issues; continue to prepare for protested issues, including challenge to rate case expense.	
	Gigi Rollini 1.00 hours at 200.00 per hour.	200.00
07/29/11	Continue to prepare direct testimony for T. Rendell.	
	Gigi Rollini 3.40 hours at 200.00 per hour.	680.00

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07/30/11	Continue to prepare direct testimony for T. Rendell. Gigi Rollini 2.10 hours at 200.00 per hour.	420.00
07/31/11	Continue to prepare direct testimony for T. Rendell. Gigi Rollini 5.10 hours at 200.00 per hour	1020.00
08/01/11	Continue to assist with preparation of direct testimony and exhibits re: S. Chambers and P. Luitweiler. Georgianna Hatch 1.50 hours at 155.00 per hour.	232.50
08/01/11	Prepare for and participate in conference call with client to discuss issues list, strategy of case and direct testimony. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
08/01/11	Review correspondence from Ralph Jaeger regarding service hearing notices and staff meeting regarding issues. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/01/11	Continue to prepare Preston Luitweiler testimony. D. Bruce May 1.60 hours at 390.00 per hour.	624.00
08/01/11	Continue to prepare testimony of Stan Szczygiel. D. Bruce May 1.70 hours at 390.00 per hour.	663.00
08/01/11	Continue to prepare testimony of Troy Rendell. D. Bruce May 1.90 hours at 390.00 per hour.	741.00
08/01/11	Continue to prepare Sue Chambers testimony. D. Bruce May 1.00 hours at 390.00 per hour.	390.00

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08/01/11	Prepare for August 5, 2011 Public Service Commission Issue ID Meeting. Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/01/11	Continue to prepare direct testimony. Gigi Rollini .90 hours at 200.00 per hour.	180.00
08/01/11	Continue to develop Protest issues; analysis of OPC's protest. Gigi Rollini 2.90 hours at 200.00 per hour.	580.00
08/02/11	Continue to assist with preparation of direct testimony and exhibits re: S. Chambers and P. Luitweiler. Georgianna Hatch .80 hours at 155.00 per hour	124.00
08/02/11	Review and analysis of environmental compliance issues (.7); review and consideration of multiple email correspondence regarding Preston Luitweiler testimony (.6); continue to prepare Preston Luitweiler testimony (.8). D. Bruce May 2.10 hours at 390.00 per hour.	819.00
08/02/11	Extended telephone conference with Florida Public Service Commission staff counsel regarding Pasco County request to intervene and issues list; review and research caselaw re intervention. D. Bruce May .60 hours at 390.00 per hour.	234.00
08/02/11	Review and consideration of multiple email correspondence from client regarding analysis of rate case. D. Bruce May .60 hours at 390.00 per hour.	234.00
08/02/11	Continued preparation of testimony of Stan Szczygiel. D. Bruce May 2.20 hours at 390.00 per hour.	858.00

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08/02/11	Review and revise response to petition to intervene filed by Pasco County.		
	D. Bruce May .50 hours at 390.00 per hour.		195.00
08/02/11	Continue to prepare testimony of Troy Rendell.		
	D. Bruce May 1.40 hours at 390.00 per hour.		546.00
08/02/11	Continue to prepare direct testimony of T. Rendell and Stan Szczygiel; prepare Response to Pasco County's Petition to Intervene and finalize for filing and service; receive and review YES Response to Preliminary List of Issues.		
	Gigi Rollini 2.00 hours at 200.00 per hour.		400.00
08/02/11	Continue to prepare issues response; research intervention standard and scope.		
	Gigi Rollini 1.20 hours at 200.00 per hour.		240.00
08/03/11	Prepare for and participate in conference call with client regarding prefiled direct testimony of Stan Szczygiel.		
	D. Bruce May 2.00 hours at 390.00 per hour.		780.00
08/03/11	Continued preparation of prefiled direct testimony of Stan Szczygiel (.7); review correspondence regarding same (.3).		
	D. Bruce May 1.00 hours at 390.00 per hour		390.00
08/03/11	Prepare for and participate in conference call regarding prefiled direct testimony of Preston Luitweiler.		
	D. Bruce May 1.50 hours at 390.00 per hour.		585.00

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08/03/11	Prepare draft e-mail to staff counsel regarding issue identification list; correspondence to client regarding same; phone conference with client regarding same; review issues list submitted by OPC; prepare e-mail correspondence regarding same; phone conference with Ralph Jaeger regarding list of issues.	
	D. Bruce May 1.10 hours at 390.00 per hour.	429.00
08/03/11	Review and analysis of OPC's Request for Production and Interrogatories to staff.	
	D. Bruce May .40 hours at 390.00 per hour.	156.00
08/03/11	Continue to prepare prefiled direct testimony regarding quality of service; review e-mails regarding same.	
	D. Bruce May 1.20 hours at 390.00 per hour.	468.00
08/03/11	Continue to prepare prefiled direct testimony of Troy Rendell.	
	D. Bruce May 1.20 hours at 390.00 per hour.	468.00
08/03/11	Continue to prepare direct testimony; begin to prepare Motion to Withdraw protest issue.	
	Gigi Rollini .70 hours at 200.00 per hour.	140.00
08/03/11	Continue to prepare for Public Service Commission issue ID meeting.	
	Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/03/11	Receive and review Office of Public Counsel's First ROGs and First PODs to Staff.	
	Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/04/11	Compile key documents and begin preparation of index and trial notebook for attorney's use.	
	Georgianna Hatch .50 hours at 155.00 per hour.	77.50

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08/04/11	Phone call with Ralph Jaeger regarding issue identification conference; review e-mail correspondence regarding same.		
	D. Bruce May .40 hours at 390.00 per hour		156.00
08/04/11	Review and analyze quality of service documents regarding Sue Chambers' prefiled direct testimony.		
	D. Bruce May .90 hours at 390.00 per hour.		351.00
08/04/11	Prepare for and participate in conference call regarding Sue chambers prefiled direct testimony.		
	D. Bruce May 2.30 hours at 390.00 per hour.		897.00
08/04/11	Continue to review and prepare prefiled direct testimony of Troy Rendell.		
	D. Bruce May 2.30 hours at 390.00 per hour.		897.00
08/04/11	Receive and review details on Customer Service Hearings and arrange travel.		
	Gigi Rollini .70 hours at 200.00 per hour.		140.00
08/04/11	Continue to prepare for Public Service Commission Protest Issues ID Meeting; continue to research protested issues; research requirements for protest issues withdrawal.		
	Gigi Rollini 1.20 hours at 200.00 per hour.		240.00
08/04/11	Receive and review Notice cancelling Issue ID Meeting; continue to prepare Motion to Withdraw protested issue regarding Pro Forma Plant additions to Village Water and Wastewater Systems.		
	Gigi Rollini 1.30 hours at 200.00 per hour.		260.00

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08/05/11	Compile key documents and complete preparation of index and trial notebook for attorney's use (1.5); prepare witness folders (.5). Georgianna Hatch 2.00 hours at 155.00 per hour.	310.00
08/05/11	Continue to prepare prefiled direct testimony of Preston Luitweiler concerning environmental compliance issues, quality of service improvements in the environmental arena issues; review correspondence from client; extended phone conference with witness. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
08/05/11	Multiple phone calls with staff regarding issue identification conference; continue to review issues presented by other parties. D. Bruce May .60 hours at 390.00 per hour.	234.00
08/05/11	Continue to prepare prefiled direct testimony of Sue Chambers addressing quality of service issue, CSR training issues; pro-active efforts to address customer concerns. D. Bruce May 1.90 hours at 390.00 per hour.	741.00
08/05/11	Continue to prepare direct prefiled testimony of Troy Rendell concerning used and useful issues and rate structure issues. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
08/05/11	Continue to prepare prefiled direct testimony of Preston Luitweiler; phone conference with witness; continue to analyze allocation issues. D. Bruce May 1.60 hours at 390.00 per hour.	624.00
08/05/11	Continue to research requirements for withdrawal of protest issue; continue to research protested issues. Gigi Rollini 3.40 hours at 200.00 per hour.	680.00

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08/08/11	Continue to assist with preparation of direct testimony and exhibits, re: e-correspondence with AUF personnel, receipt of e-attachments (exhibits to testimony of P. Luitweiler and S. Chambers); review testimony of S. Chambers and S. Szczygiel to identify necessary edits/revisions; prepare exhibits received to date into usable (PDF) format for filing and marking pursuant to Order.	
	Georgianna Hatch 5.80 hours at 155.00 per hour.	899.00
08/08/11	Continue to prepare Troy Rendell rate structure testimony (.5); review rate structure issues (.3); review confidentiality issues (.2); review salary issues (.2); research and analysis regarding Stan Szczygiel's incentive compensation issues (.5).	
	D. Bruce May 1.70 hours at 390.00 per hour.	663.00
08/08/11	Continue to prepare Preston Luitweiler testimony (pro forma plant additions) (1.0); review exhibits to testimony (.5).	
	D. Bruce May 1.50 hours at 390.00 per hour.	585.00
08/08/11	Multiple phone calls from Florida Public Service Commission staff regarding discovery (.6); review discovery submitted by YES (.4); begin development of responses thereto (.2); conference call with Kim Joyce and other AUF representatives regarding YES discovery (.5); review correspondence from OPC regarding pro forma plant addition inspection request (.1).	
	D. Bruce May 1.80 hours at 390.00 per hour.	702.00
08/08/11	Continue to prepare Sue Chambers testimony (.9); review exhibits (.5).	
	D. Bruce May 1.40 hours at 390.00 per hour	546.00

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08/08/11	Continue to prepare Stan Szczyguel testimony (.8); conference with Troy Rendell (.4); review exhibits (.4); review confidentiality issues associated with exhibits (.2). D. Bruce May 1.80 hours at 390.00 per hour.	702.00
08/08/11	Continue to prepare direct testimony and exhibits. Gigi Rollini 2.70 hours at 200.00 per hour.	540.00
08/09/11	Continue to assist with preparation of direct testimony and exhibits, re: e-correspondence with AUF personnel, receipt of e-attachments (exhibits to testimony of P. Luitweiler, S. Chambers, T. Rendell, and S. Szczyguel); review testimony of P. Luitweiler, S. Chambers, and S. Szczyguel to identify necessary edits/revisions; prepare list of exhibits to all testimony; prepare all exhibits into usable (PDF) format for filing and marking pursuant to Order; assist with other tasks necessary for finalizing testimony for 8/10 deadline. Georgianna Hatch 6.80 hours at 155.00 per hour	1054.00
08/09/11	Multiple phone calls from Florida Public Service Commission staff regarding discovery (.6); review discovery submitted by YES (.4); begin development of responses thereto (.2); conference call with Kim Joyce and other AUF representatives regarding YES discovery (.5); review correspondence from OPC regarding pro forma plant addition inspection request (.1). D. Bruce May 1.80 hours at 390.00 per hour.	702.00
08/09/11	Continue to prepare Preston Luitweiler testimony (pro forma plant additions) (1.0); review exhibits to testimony (.5). D. Bruce May 1.50 hours at 390.00 per hour.	585.00

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08/09/11	Continue to prepare Sue Chambers testimony (.9); review exhibits (.5). D. Bruce May 1.40 hours at 390.00 per hour.	546.00
08/09/11	Continue to prepare Stan Szczygiel testimony (.8); conference with Troy Rendell (.4); review exhibits (.4); review confidentiality issues associated with exhibits (.2). D. Bruce May 1.80 hours at 390.00 per hour.	702.00
08/09/11	Continue to prepare Troy Rendell rate structure testimony (.5); review rate structure issues (.3); review confidentiality issues (.2); review salary issues (.2); research and analysis regarding Stan Szczygiel's incentive compensation issues (.5). D. Bruce May 1.70 hours at 390.00 per hour.	663.00
08/09/11	Continue to prepare direct testimony; begin to prepare Request for Confidential Classification to be filed with Direct Testimony. Gigi Rollini 3.50 hours at 200.00 per hour.	700.00
08/09/11	Receive and review Office of Public Counsel's Sixth PODs and ROGs to Aqua Utilities of Florida. Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/10/11	Continue to assist with preparation of direct testimony and exhibits, re: exhibits to testimony of P. Luitweiler, S. Chambers, T. Rendell, and S. Szczygiel); additional review of testimony of P. Luitweiler, S. Chambers, S. Szczygiel, and T. Rendell to identify necessary edits and finalize; finalize all exhibits into usable (PDF) format for filing and marking pursuant to Order; assemble testimony and exhibits and prepare for submission to	

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Commission.		
Georgianna Hatch	6.80 hours at 155 00 per hour.	1054.00
08/10/11	Continue to prepare and finalize the testimony of Stan Szczygiel (.8); extended phone conference with client (.4); multiple phone calls with Troy Rendell and Kim Joyce regarding testimony (.4); continue to review and prepare exhibits (.3). D. Bruce May 1.90 hours at 390.00 per hour.	741.00
08/10/11	Continue to prepare, finalize and file prefiled direct testimony of Troy Rendell (.9); extended phone conference with witness (.3); multiple phone calls with Troy Rendell and Kim Joyce regarding testimony (.4); continue to review and prepare exhibits (.3). D. Bruce May 1.90 hours at 390.00 per hour.	741.00
08/10/11	Phone call from Steve Reilly regarding pro forma plant project inspections schedule. D. Bruce May .20 hours at 390.00 per hour	78.00
08/10/11	Prepare request for confidential classification of Exhibit TR-3 to witness Rendell's prefiled direct testimony. D. Bruce May .80 hours at 390.00 per hour.	312.00
08/10/11	Continue to prepare, edit, finalize and file prefiled direct testimony of Preston Luitweiler (1.7); multiple phone calls with witness (.4); multiple conferences with Kim Joyce and Troy Rendell (.4). D. Bruce May 2.50 hours at 390.00 per hour.	975.00

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08/10/11	Phone conference with Mary Hopper (.2); continue to prepare and finalize prefiled direct testimony of Sue Chambers (1.0); extended phone conference with witness (.4); conference with Kim Joyce (.2). D. Bruce May 1.80 hours at 390.00 per hour.	702.00
08/10/11	Begin to coordinate for next round of upcoming deadlines. Gigi Rollini .30 hours at 200.00 per hour.	60.00
08/10/11	Continue to prepare direct testimony; continue to prepare Request for Confidential Classification. Gigi Rollini 2.50 hours at 200.00 per hour.	500.00
08/11/11	Review 6th discovery requests from OPC and update discovery tracking chart; begin preparation of templates for responses to OPC discovery (.6); prepare discovery deadlines tracking chart pursuant to Commission Order Establishing Procedure (.8); review discovery requests from YES and Notice correcting requests and update discovery tracking chart; begin preparation of templates for responses to YES discovery (.6). Georgianna Hatch 2.00 hours at 155.00 per hour.	310.00
08/11/11	Review Orders, filings and notices within Docket and prepare master calendar for tracking case deadlines through 2012; prepare index and notebook for each witness regarding their testimony and exhibits re: T. Rendell, P. Luitweiler, S. Chambers, and S. Szczygiel. Georgianna Hatch 3.10 hours at 155.00 per hour	480.50

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08/11/11	Continue to review discovery propounded by OPC (.5); continue to review discovery propounded by YES (.3).		
	D. Bruce May .80 hours at 390.00 per hour.		312.00
08/11/11	Continue to prepare for September 7, 2011 discovery deadline.		
	Gigi Rollini .40 hours at 200.00 per hour.		80.00
08/12/11	Preparation for and attend strategy conference with B. May re: discovery, testimony, deadlines and other case issues.		
	Georgianna Hatch 1.50 hours at 155.00 per hour.		232.50
08/12/11	Brief strategy telephone conference with B. May re: case deadlines; continue to review Orders, filings and notices within Docket and prepare master calendar for tracking case deadlines through Feb. 2012; complete preparation of index and notebook for each witness regarding their testimony and exhibits re: T. Rendell, P. Luitweiler, S. Chambers, and S. Szczygiel.		
	Georgianna Hatch 2.80 hours at 155.00 per hour.		434.00
08/12/11	Meeting with Gigi Rollini, Troy Rendell and Georgianna Hatch to discuss OPC and YES discovery, witness preparation, follow up issues from prefiled direct testimony, customer service hearing preparation, demonstrative exhibits to be introduced at final hearing.		
	D. Bruce May 3.60 hours at 390.00 per hour.		1404.00
08/12/11	Finalize draft Motion to withdraw protested Village Water Wastewater pro forma plant issue.		
	Gigi Rollini .60 hours at 200.00 per hour.		120.00

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08/12/11	Prepare for strategy session; finalize research on legal framework applicable to withdrawal of protested issue; team meeting; continue to assess protest to rate case expense. Gigi Rollini 3.70 hours at 200.00 per hour.	740.00
08/12/11	Begin to prepare Aqua Utilities of Florida ROGs and PODs to Intervenor. Gigi Rollini .30 hours at 200.00 per hour.	60.00
08/15/11	Continue preparation of templates for AUF responses to OPC's 6th (.5) and YES' 2nd discovery requests (.3). Georgianna Hatch .80 hours at 155.00 per hour.	124.00
08/15/11	Review e-correspondence and attachments from T. Rendell re: FL Commission control sheet; prepare attachments for B. May and G. Rollini. Georgianna Hatch .40 hours at 155.00 per hour	62.00
08/15/11	Develop order of proof (.4); research and analysis regarding standard of proof for corporate allocations (.3); begin review of customer testimony to prepare for customer service hearings (.6). D. Bruce May 1.30 hours at 390.00 per hour	507.00
08/15/11	Review procedural order issues (.3); multiple phone calls to Kim Joyce (.3). D. Bruce May .60 hours at 390.00 per hour.	234.00
08/15/11	Continue to develop order of proof. D. Bruce May .60 hours at 390.00 per hour.	234.00
08/15/11	Extended telephone conference regarding case management issues and discovery issues responding to OPC discovery and responding to YES discovery. D. Bruce May 1.00 hours at 390.00 per hour.	390.00

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08/15/11	Call from Ralph Jaeger regarding customer service hearings. D. Bruce May .20 hours at 390.00 per hour.	78.00
08/15/11	Prepare objections and responses to Office of Public Counsel/YES Discovery; continue to prepare discovery to Intervenor; begin to prepare Motion for Protective Order/request for Confidential Classification. Gigi Rollini 1.00 hours at 200.00 per hour.	200.00
08/15/11	Prepare for and attend client teleconference in preparation for hearings and discovery deadlines. Gigi Rollini .70 hours at 200.00 per hour.	140.00
08/16/11	Review YES' 2nd Set of Interrogatories and Request for Production (.2); e-mail correspondence with attorneys regarding objections (.2); prepare templates for Answers to YES' 2nd Set of Interrogatories (.6) and Request for Production (.5); prepare email correspondence and attachments to K. Joyce and M. Hopper, AUF, re: discovery templates (.2). Georgianna Hatch 1.70 hours at 155.00 per hour.	263.50
08/16/11	Review OPC's 6th Set of Interrogatories and Request for Production (.2) and prepare templates for specific objections to Interrogatories (.8) and Request for Production (.8); prepare templates for answers and objections to OPC's 6th Set of Interrogatories (.4) and Request for Production (.4); compile all referenced AUF documents produced in prior discovery requests from OPC and prepare for attorney's review (.4); review voicemail from D	

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Vandiver, OPC re: confidential AUF documents (.1) and conference with attorney regarding compliance (.1). Georgianna Hatch	3.80 hours at 155.00 per hour.	589.00
08/16/11 Begin to prepare for service hearings in Greenacres, Sebring, Ft. Myers and Chuluota; review unofficial transcripts of service hearings provided by OPC; review transcripts of service hearings in prior rate case; begin development of scripts and questions for service hearings. D. Bruce May	.70 hours at 390.00 per hour.	273.00
08/16/11 Review and analyze OPC's PODs and ROGs propounded in last rate case; begin preparation of responses and objections to OPC's ROGs and PODs in current rate case; review and consideration of possible clarification issues to discovery. D. Bruce May	2.10 hours at 390.00 per hour.	819.00
08/16/11 Begin preparation of PODs and ROGs to OPC; begin preparation of PODs and ROGs to Wambsgan; begin preparation of PODs and ROGs to YES; review documents regarding potential ROGs and PODs to OPC; call with Troy Rendell; call with Kim Joyce. D. Bruce May	1.10 hours at 390.00 per hour.	429.00
08/16/11 Continued preparation of Order of Proof. D. Bruce May	.20 hours at 390.00 per hour.	78.00
08/16/11 Continue to respond to recent discovery; continue to develop discovery. Gigi Rollini	.70 hours at 200.00 per hour	140.00

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08/17/11 Assist with preparation of written discovery to OPC re: 1st Set of Interrogatories and Request for Production (1.5); review all outstanding requests for confidentiality and prepare summary for attorney including all correlating documents (1.1); conference with B. May re: outstanding Motions for Protective Order and OPC's request to review confidential documents (.3); review prior rate case correspondence and draft correspondence to OPC re: confidential documents request (.5).		
Georgianna Hatch	3.40 hours at 155.00 per hour.	527.00
08/17/11 Update discovery calendar and prepare master trial calendar with all pertinent case deadlines through February 2011; update trial notebook and assist with preparations for technical hearings.		
Georgianna Hatch	2.80 hours at 155.00 per hour	434.00
08/17/11 Continue to prepare for customer service hearings in Greenacres, Ft. Myers, Sebring and Chuluota.		
D. Bruce May	.60 hours at 390.00 per hour.	234.00
08/17/11 Continue to review, draft and edit discovery (PODs and ROGs) to OPC; continue to review, draft and edit discovery (PODs and ROGs) to Wambsgan; continue to review, draft and edit discovery (PODs and ROGs) to YES; review and consideration of email correspondence from client; conference with Gigi Rollini regarding discovery; research and analysis regarding additional discovery questions and requests.		
D. Bruce May	3.70 hours at 390.00 per hour.	1443.00
08/17/11 Continue to prepare Intervenor discovery.		
Gigi Rollini	5.30 hours at 200.00 per hour.	1060.00

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08/18/11	Conference with B. May and preparation of cross exam file subdivided by issue for attorney's use at final hearing; other preparations for technical hearings re: summaries and updating notebooks. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
08/18/11	Assist with preparation of additional public records request to Pasco County, FL; review prior requests and pull pertinent records. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
08/18/11	Assist with preparation of discovery to Office of Public Counsel re: 1st Interrogatories and Request for Production. Georgianna Hatch 1.10 hours at 155.00 per hour.	170.50
08/18/11	Phone conference with Ralph Jaeger regarding possible withdrawal of the protest issue concerning pro forma plant addition of The Village Water Wastewater Disposal Project. D. Bruce May .30 hours at 390.00 per hour.	117.00
08/18/11	Continue to prepare, analyze, edit discovery to OPC; continue to prepare, analyze, edit discovery to YES; continue to prepare, analyze, edit discovery to Wambsgan; multiple e-mails to clients regarding same; review and consideration of e-mail correspondence from Kim Joyce and Troy Rendell; multiple correspondence to and from Gigi Rollini regarding discovery. D. Bruce May 2.20 hours at 390.00 per hour.	858.00
08/18/11	Continued preparation of Order of Proof. D. Bruce May .70 hours at 390.00 per hour.	273.00
08/18/11	Continue to prepare discovery responses and answers. Gigi Rollini 4.20 hours at 200.00 per hour.	840.00

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08/19/11	Continue preparation of cross exam file and compiling related documents subdivided by issue for attorney's use at final hearing. Georgianna Hatch 1.50 hours at 155.00 per hour.	232.50
08/19/11	Assist with preparation of discovery to L. Wambsgan and YES re: 1st Interrogatories and Request for Production (.4); prepare Notices of Service for discovery to L. Wambsgan and YES (.3); additional assistance with editing, finalizing and filing discovery to intervenors (1.2). Georgianna Hatch 1.90 hours at 155.00 per hour.	294.50
08/19/11	Assist with preparation of discovery to Office of Public Counsel re: 1st Interrogatories and Request for Production; prepare Notice of Service for discovery to OPC; additional assistance with editing, finalizing and filing discovery to OPC (2.8); telephone conference with P. Vandiver, OPC re: voicemail regarding confidential document review (.1). Georgianna Hatch 2.90 hours at 155.00 per hour.	449.50
08/19/11	Continued preparation of PODs and ROGs to OPC; continued preparation of PODs and ROGs to Wambsgan; continued preparation of PODs and ROGs to YES; conference call with Gigi Rollini. D. Bruce May 1.60 hours at 390.00 per hour.	624.00
08/19/11	Continue to prepare discovery. Gigi Rollini 5.80 hours at 200.00 per hour.	1160.00
08/22/11	Review OPC's 7th Set of Interrogatories and Request for Production and update master discovery deadline summary (.3); prepare email correspondence to AUF personnel re: important deadlines for OPC's 7th set of discovery (.2);	

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begin preparation of templates for Objections to
OPC's 7th set of discovery to AUF (.8);
telephone conference with D. Vandiver re:
confidential AUF documents; incorporate
objections discussed with AUF into OPC 6th set
of discovery templates (.4); preparation for and
attendance at analysis/strategy conference with
B. May re: case and discovery deadlines and
additional strategy discussions (1.1);
preparation for conference with AUF re: compile
documents referenced in OPC's 6th Request for
Production (.4); participate in conference with
AUF re: answers/objections to OPC's 6th Set of
Discovery (2.5).
Georgianna Hatch 5.70 hours at 155.00 per hour. 883.50

08/22/11 Meeting with Georgianna Hatch regarding
objections to discovery; prepare same; review
same.
D. Bruce May .70 hours at 390.00 per hour. 273.00

08/22/11 Conference call with client regarding discovery
issues and discovery objections; begin
preparation second set of discovery to OPC;
review Arredondo Farms issues; review discovery
tracking chart provided by client; review OPC's
seventh set of PODs and ROGs.
D. Bruce May 3.90 hours at 390.00 per hour. 1521.00

08/22/11 Review opening scripts for Ft. Myers and
Greenacres.
D. Bruce May .50 hours at 390.00 per hour. 195.00

08/22/11 Continued preparation of Order of Proof;
continued preparation of cross-examination
questions.
D. Bruce May .90 hours at 390.00 per hour 351.00

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08/22/11	Continue to prepare for upcoming response deadline; prepare for and attend client teleconference in preparation for deadlines to Office of Public Counsel's 6th Set of Discovery. Gigi Rollini 3.10 hours at 200.00 per hour.	620.00
08/22/11	Prepare for and attend strategy session. Gigi Rollini .90 hours at 200.00 per hour	180.00
08/23/11	Prepare documents for review by OPC re: all confidential documents requested by OPC from 1st and 5th Sets of discovery, as well as YES discovery; e-correspondence with D. Vandiver re: OPC's review of confidential documents; continue to assist with preparation of AUF's Objections to OPC's 6th Set of discovery requests; prepare e-mail correspondence to M. Hopper re: OPC Production Request No. 130. Georgianna Hatch 5.20 hours at 155.00 per hour	806.00
08/23/11	Review and consideration of e-mail correspondence to OPC counsel regarding review of confidential documents; review and analyze confidentiality agreements provided by OPC; phone call with Patty Christensen. D. Bruce May .90 hours at 390.00 per hour.	351.00
08/23/11	Continued preparation of objections to OPC discovery; research and analysis regarding same. D. Bruce May .70 hours at 390.00 per hour.	273.00
08/23/11	Preparation of second set of discovery to OPC; multiple calls with client; review discovery (sixth and seventh sets); prepare e-mail to client regarding OPC discovery. D. Bruce May 1.30 hours at 390.00 per hour.	507.00

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08/23/11	Review and consideration of e-mail correspondence from Troy Rendell regarding Lake Osborne Civic Association. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/23/11	Preparation of withdrawal of cross-petition issue. D. Bruce May .30 hours at 390.00 per hour.	117.00
08/23/11	Review and consideration of e-mail correspondence from Kim Joyce regarding customer questions for service hearing. D. Bruce May .70 hours at 390.00 per hour.	273.00
08/23/11	Continue to prepare for Rebuttal Testimony. Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/23/11	Continue to prepare testimony; finalize Notice of Withdrawal of Village Water/Wastewater protested issue. Gigi Rollini 1.80 hours at 200.00 per hour.	360.00
08/23/11	Continue to prepare for Aqua Utilities of Florida's response/objection to Office of Public Counsel's 6th Set of discovery. Gigi Rollini .80 hours at 200.00 per hour.	160.00
08/24/11	Complete preparation of confidential documents for OPC's review (.5); e-mail correspondence with M. Hopper re: customer bills (.2); meet with D. Vandiver, OPC and supervise review of confidential AUF documents (.8); prepare summary of documents D. Vandiver (OPC) would like to copy (.3); participate in conference call with AUF re: continuation of discussions regarding answers and objections to OPC's 6th set of discovery (1.1); continue to assist with	

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preparations of AUF's Objections to OPC's 6th set of discovery (3.1); begin to draft correspondence to P. Christensen, OPC re: confidential AUF documents requested by OPC (.3); preparation of OPC discovery notebook for G. Rollini (.4). Georgianna Hatch 6.70 hours at 155.00 per hour.	1038.50
08/24/11 Continue to review and prepare responses and objections to OPC PODs and ROGs. D. Bruce May 2.10 hours at 390.00 per hour.	819.00
08/24/11 Finalize and file notice of withdrawal of distinct protest issue. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/24/11 Prepare and revise opening statements. D. Bruce May .50 hours at 390.00 per hour.	195.00
08/24/11 Multiple phone calls with Florida Public Service Commission attorney regarding notice issues and other exhibits to service hearings. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/24/11 Research and analysis regarding confidentiality issues and outstanding requests for confidential classification. D. Bruce May .40 hours at 390.00 per hour.	156.00
08/24/11 Telephone conference with Kim Joyce and Troy Rendell regarding customer service hearing in Greenacres. D. Bruce May .60 hours at 390.00 per hour	234.00

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08/24/11	Prepare for and attend client teleconference regarding responses and objections to Office of Public Counsel's 6th Set of ROGs/PODs; continue to prepare objections/responses to Office of Public Counsel's 6th Set of ROGs/PODs. Gigi Rollini 6.70 hours at 200.00 per hour.	1340.00
08/25/11	Assist with preparations for upcoming technical hearings re: compile documents and prepare notebooks and other assistance as needed. Georgianna Hatch 2.20 hours at 155.00 per hour.	341.00
08/25/11	Continue to assist with preparations of AUF's Objections to OPC's 6th set of discovery (2.6) complete draft of correspondence to P. Christensen re: OPC's request for confidential AUF documents (.5); review Protective Order from PSC re: documents requested in OPC's 5th set of discovery (.1); update draft letter to P. Christensen re: newly received Protective Orders (.2); Bates label all confidential documents requested by OPC and prepare electronic version for production to OPC (1.8). Georgianna Hatch 5.30 hours at 155.00 per hour	821.50
08/25/11	Continue to prepare opening statements for Greenacres, Ft. Myers, Sebring and Oviedo; review prior customer comments; multiple telephone conferences with client regarding same; multiple e-mail correspondence to client regarding same. D. Bruce May 3.20 hours at 390.00 per hour.	1248.00
08/25/11	Continue to prepare objections to Office of Public Counsel's 6th Set of ROGs/PODs. Gigi Rollini .50 hours at 200.00 per hour	100.00

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08/25/11	Correspondence regarding Notices and continued preparation for Customer Hearings. Gigi Rollini .40 hours at 200.00 per hour.	80.00
08/26/11	Conference with B. Mary re: finalizing objections to OPC's 6th Set of Discovery (.8); continue to assist with finalizing AUF's Objections to OPC's 6th set of discovery pursuant to meeting and AUF's emails and corresponding materials (1.8); complete Bates labeling of all confidential documents requested by OPC and preparation of electronic version for production to OPC (.6); analysis and review of number of interrogatories and requests production (including subparts) from OPC (.8); review of OPC's 8th Set of Interrogatories and Request for Production and update discovery calendar deadlines (.3); begin preparation of templates for OPC's 8th Set of discovery requests to AUF (.8); participate in conference call with AUF to finalize AUF' objections to OPC's 6th set of discovery (1.0); e-mail communications with D. Vandiver re: confidentiality agreements with OPC consultants (.2). Georgianna Hatch 6.50 hours at 155.00 per hour	1007.50
08/26/11	Assist with preparations for upcoming technical hearings re: compile documents and prepare notebooks and other assistance as needed. Georgianna Hatch 1.50 hours at 155.00 per hour	232.50
08/26/11	Conference call with client to prepare for customer service hearings. D. Bruce May 2.20 hours at 390.00 per hour.	858.00
08/26/11	Conference call with client regarding specific objections to OPC's sixth set of discovery. D. Bruce May .90 hours at 390.00 per hour.	351.00

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08/26/11	Review executive summaries for Greenacres and Ft. Myers; prepare for service hearings. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
08/26/11	Review of OPC's eighth set of discovery to AUF. D. Bruce May .70 hours at 390.00 per hour.	273.00
08/26/11	Prepare composite exhibit; call with Caroline Klancke regarding same; review affidavit of mailing and proofs of publication; continue to prepare opening statements for customer service hearings; prepare cross examination question. D. Bruce May 3.60 hours at 390.00 per hour.	1404.00
08/26/11	Continue to prepare for upcoming hearings. Gigi Rollini .20 hours at 200.00 per hour.	40.00
08/26/11	Continue to prepare responses/objections to Office of Public Counsel's 6th Set of ROGs/PODs. Gigi Rollini 4.40 hours at 200.00 per hour.	880.00
08/27/11	Continued preparation for services hearings; prepare opening statements; prepare possible cross questions; prepare introduction. D. Bruce May .50 hours at 390.00 per hour.	195.00
08/27/11	Continue to review and draft specific objections to OPC's sixth set of discovery. D. Bruce May .60 hours at 390.00 per hour.	234.00
08/27/11	Begin to finalize objections to Office of Public Counsel's 6th Set of ROGs/PODs for August 29, 2011 deadline. Gigi Rollini 3.10 hours at 200.00 per hour.	620.00
08/28/11	Continue to finalize objections to Office of Public Counsel's 6th Set of ROGs/PODs for August 29, 2011 deadline. Gigi Rollini .70 hours at 200.00 per hour.	140.00

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08/29/11	Finalize objections to OPC's 6th Set of discovery and assist with filing (.4); prepare package for OPC re: confidential AUF documents (.2).		
	Georgianna Hatch	.60 hours at 155.00 per hour.	93.00
08/29/11	Continue preparation of issue list identifying all OPC discovery requests and correlating with case issues.		
	Georgianna Hatch	1.10 hours at 155.00 per hour	170.50
08/29/11	Travel to, prepare for and attend Greenacres customer service hearing; continued preparation of opening statements; executive summaries; meeting with client; prepare for Ft. Myers service hearing.		
	D. Bruce May	7.80 hours at 390.00 per hour.	3042.00
08/29/11	Continue to determine likely timing for Customer Hearing Rebuttal/Response submission; determine outstanding research needed and conduct.		
	Gigi Rollini	1.20 hours at 200.00 per hour.	240.00
08/29/11	Receive and analyze Florida Public Service Commission's Order Granting (with limitations) Pasco County's Petition to Intervene; correspondence regarding Order's issuance; prepare client status report.		
	Gigi Rollini	.80 hours at 200.00 per hour.	160.00
08/29/11	Continue to finalize Objections to Office of Public Counsel's 6th Set of ROGs/PODs; prepare 2nd Set of Aqua Utilities of Florida Discovery to Office of Public Counsel; prepare Objections to Office of Public Counsel's 6th Set of Discovery for filing/service in compliance with applicable directions.		
	Gigi Rollini	2.70 hours at 200.00 per hour.	540.00

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08/30/11	Update templates for AUF's Answers to OPC's 6th Set of Interrogatories (.6) and Request for Production (.8) re: incorporate specific objections filed on 8/26/11. Georgianna Hatch 1.40 hours at 155.00 per hour	217.00
08/30/11	Travel to, prepare for and attend Ft. Myers customer service hearing; meeting with client; prepare for Sebring customer service hearing. D. Bruce May 3.20 hours at 390.00 per hour.	1248.00
08/30/11	Receive and review report on Greenacres Customer Hearing, including items for follow-up; receive and review initial report of Fort Myers Customer Hearing. Gigi Rollini .30 hours at 200.00 per hour.	60.00
08/30/11	Receive and review client comments to Second Set of Discovery to Office of Public Counsel; finalize Discovery to Office of Public Counsel and prepare for filing and service. Gigi Rollini .90 hours at 200.00 per hour.	180.00
08/31/11	Prepare email correspondence to M. Hopper re: updated templates for OPC's 6th set of discovery (.2); complete preparation of templates for OPC's 7th set of discovery and send to M. Hopper via email (.8); continue preparation of templates for OPC's 8th Set of discovery (.6); continue issue list correlating all OPC discovery requests with case issues (2.8). Georgianna Hatch 4.50 hours at 155.00 per hour.	697.50
08/31/11	Prepare for and participate at Sebring customer service hearing; prepare possible cross for Sebring and Chuluota; research and analysis regarding same. D. Bruce May 4.20 hours at 390.00 per hour.	1638.00

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Total Fees for Professional Services \$ 82,726.00

Name	Title	Hours	Rate	Value
May, D. Bruce	Partner	125.50	390.00	48,945.00
Rollini, Gigi	Associate	92.80	200.00	18,560.00
Hatch, Georgianna	Paralegal	98.20	155.00	15,221.00

Reimbursable costs through August 31, 2011

07/05/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File document with Agency clerk and hand delivery copy to General Counsel.; 07/05/11	7.22
07/15/11	Local Travel Van Madden; Mileage - Local; Deliver packages to Florida Public Service Commission.; 07/15/11	6.66
07/21/11	Local Travel Van Madden; Mileage - Local; Deliver filing and courtesy copies to Florida Public Service Commission and Office of Public Counsel.; 07/21/11	3.89
07/21/11	Local Travel Van Madden; Mileage - Local; Pick up documents from Troy Rendell with Aqua Utilities.; 07/21/11	5.55
08/02/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766 USER DEFINED 2: 1ZX90W950155486141	8.91

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08/02/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701 USER DEFINED 2: 1ZX90W950156036956	8.34
08/02/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654 USER DEFINED 2: 1ZX90W950157608363	8.34
08/02/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Deliver envelope to General Counsel.; 08/02/11	7.22
08/05/11	Messenger Service - 08/02/11	7.00
08/10/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	17.44
08/10/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	17.44
08/10/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File documents with the clerks office and deliver package to General Counsel.; 08/10/11	7.22

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08/11/11	Local Travel	7.22
	Van Madden; Mileage - Local; Deliver filing to the Florida Public Service Commission and courtesy copies to Ralph Jaeger and Caroline Klancke.; 08/11/11	
08/12/11	Delivery Services/Messengers	7.77
	United Parcel Service	
	KIMBERLY A. JOYCE	
	AQUA AMERICA INC	
	762 WEST LANCASTER AVENUE	
	BRYN MAWR PA 19010	
08/12/11	Local Travel Barry C. Ivey; Mileage - Local; Aqua America office; Deliver four Notebooks to Troy Rendell; 08/12/11	5.00
08/19/11	Local Travel	7.22
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Pick up from Marguerite from the clerk's office for Bruce May.; 08/19/11	
08/22/11	Messenger Service - 08/12/11	5.00
08/22/11	Messenger Service - 08/11/11	8.00
08/24/11	Messenger Service - 08/19/11	6.00
08/25/11	Federal Express - Inv#7-477-90454 - Jennifer Gillis - 04/20/11	14.87
08/29/11	Local Travel	7.77
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission; File documents with the Clerk's office, General Counsel and Office of Public Counsel.; 08/29/11	
08/30/11	OTHER - Action Legal Discovery Services LLC 1970, copies	1,553.81
	Copying	1,331.80
	Telephone	1.92
	Postage	4.44
	Total Reimbursable Costs	\$ 3,066.05
	Current Billing for this Matter	85,792.05

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BALANCE DUE THIS INVOICE

\$ 85,792.05
=====

Law Offices

HOLLAND & KNIGHT LLP

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October 26, 2011
Invoice 2709487

TERMS: DUE ON RECEIPT

REMITTANCE COPY
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Our Matter #117542.00006
2010 Test Year Rate Case

Fees for Professional Services
Reimbursable Costs

\$ 126,186.50
3,343.69

INVOICE TOTAL

\$ 129,530.19

BALANCE DUE THIS INVOICE

\$ 129,530.19
=====

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TERMS: DUE ON RECEIPT

For professional services rendered through October 21, 2011
in connection with the following:

Our Matter #117542.00006
2010 Test Year Rate Case

08/25/11	Review Pasco County's intervention (.7); begin to develop potential cross-examination questions as well as discovery (.6). D. Bruce May 1.40 hours at 390.00 per hour.	546.00
09/01/11	Draft/revise templates for AUF's responses to YES' second set of discovery and incorporate responses/answers (.8); draft first Set of Interrogatories (.8) and Requests for Production to PASCO County (.6). Georgianna Hatch 2.40 hours at 155.00 per hour.	372.00
09/01/11	Update document production summary/matrix tracking chart for all intervenor discovery to date. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
09/01/11	Draft/revise templates for AUF's answers/responses to OPC's seventh set of discovery. Georgianna Hatch .60 hours at 155.00 per hour.	93.00

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09/01/11	Prepare for and participate in customer service hearing at Oviedo; prepare cross-examination questions; review correspondence from customers; analyze recent water quality issues; review Florida Department of Environmental Protection test results; participate in debriefing session after hearing with client. D. Bruce May 5.60 hours at 390.00 per hour.	2184.00
09/01/11	Continue to determine and schedule discovery deadlines. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/01/11	Client correspondence. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/01/11	Receive and begin to analyze Florida Attorney General's Motion to Intervene. Gigi Rollini .30 hours at 200.00 per hour.	60.00
09/02/11	Preparation for and participate in strategy conference with B. May re: upcoming service hearings, discovery responses, and other pending matters. Georgianna Hatch .60 hours at 155.00 per hour.	93.00
09/02/11	Update document production summary/matrix tracking chart for OPC's ninth discovery requests. Georgianna Hatch .20 hours at 155.00 per hour.	31.00
09/02/11	Review of OPC's ninth Set of discovery requests (.1); prepare templates for Objections to OPC's seventh discovery requests (.6). Georgianna Hatch .70 hours at 155.00 per hour.	108.50

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09/02/11	Assist attorney with preparations for upcoming service hearings re: update notebooks and compile key documents; additional review of Pasco County documents re: D. Bussey correspondence. Georgianna Hatch 2.20 hours at 155.00 per hour.	341.00
09/02/11	Review discovery issues outstanding from OPC (.5); research and analysis regarding documents responsive to YES' discovery (.7) D. Bruce May 1.20 hours at 390.00 per hour.	468.00
09/02/11	Review Attorney General's Motion to Intervene. D. Bruce May .30 hours at 390.00 per hour.	117.00
09/02/11	Prepare for and attend Team Meeting. Gigi Rollini 1.10 hours at 200.00 per hour.	220.00
09/02/11	Continue to review and begin to prepare potential response to Attorney General's Motion to Intervene. Gigi Rollini .30 hours at 200.00 per hour.	60.00
09/02/11	Receive and review Public Service Commission's Temporary Protective Order regarding YES Discovery; continue to prepare responses to Office of Public Counsel's discovery; receive and review correspondence from Office of Public Counsel regarding forthcoming Motion to Compel. Gigi Rollini .80 hours at 200.00 per hour.	160.00
09/06/11	Prepare for and participate on status call with B. May and client re response to OPC's anticipated motion to compel and status of responses to interrogatories and document production requests. Kevin W. Cox 1.50 hours at 200.00 per hour.	300.00

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09/06/11	Research and analyze extent to which motion for protective order in addition to response to motion to compel may be required with respect to responding to OPC's Motion to Compel responses to its sixth Set of Interrogatories and Document Production Requests. Kevin W. Cox .70 hours at 200.00 per hour.	140.00
09/06/11	Review and begin analyzing OPC's Motion to Compel responses to OPC's sixth Set of Interrogatories and Document Production requests, review comments from K. Joyce re same, and confer with B. May re same. Kevin W. Cox .50 hours at 200.00 per hour.	100.00
09/06/11	Review objections to OPC's sixth Set of Interrogatories and Document Production Requests in preparation for response to Motion to Compel. Kevin W. Cox .60 hours at 200.00 per hour.	120.00
09/06/11	Preparation for and participate in conference call with AUF personnel re: OPC's sixth and seventh sets of discovery and OPC's Motion to Compel (.8); review OPC's ninth set of discovery requests and prepare email to M. Hopper with pertinent response deadlines (.3); update discovery summary/matrix with ninth set of OPC discovery (.3); begin to draft templates for AUF's answers/responses to OPC's ninth set of discovery (.8). Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
09/06/11	Participate in conference call with AUF personnel re: answers/responses to YES' second set of discovery (.4); continue preparation of AUF's answers/responses to YES' discovery requests and preparation of attachments (1.8). Georgianna Hatch 1.20 hours at 155.00 per hour.	186.00

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09/06/11	Participate in conference call with AUF personnel re: preparation for Friday's meeting at PSC; service hearing follow-up and upcoming service hearings, and AG's Notice of Intervention (.5); assist with preparations for upcoming service hearings and follow up tasks from conference call related to intervenor discovery and Motions (1.8). Georgianna Hatch 2.30 hours at 155.00 per hour.	356.50
09/06/11	Review Motion to Compel (.6); call from Ralph Jaeger (.2); prepare correspondence to OPC (.2); begin developing response to Motion to Compel (.7). D. Bruce May 1.70 hours at 390.00 per hour.	663.00
09/06/11	Correspondence regarding Office of Public Counsel's Motion to Compel. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/06/11	Correspondence regarding upcoming deadline and action needed. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/06/11	Correspondence regarding Affidavits and Notice. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/07/11	Review draft answers to OPC's sixth Set of Interrogatories and Document Production Requests and make revisions to same. Kevin W. Cox 1.50 hours at 200.00 per hour.	300.00
09/07/11	Prepare for and participate on status call with B. May and client re response to OPC's sixth Set of Interrogatories and Document Production requests and re motion to compel. Kevin W. Cox 1.10 hours at 200.00 per hour.	220.00

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09/07/11	Continue to assist with preparing AUF's Answers and Responses to OPC's sixth Set of Interrogatories (IROGs) and Request for Production (PODs) re: drafting responses, communications with AUF personnel, and compiling responsive documents (3.3); conference call with AUF personnel to finalize discovery responses (1.3); drafts/edits to written responses and preparation of attachments to IROGs and documents responsive to PODs (1.2); additional conference call with AUF personnel to discuss status of AUF's responses to OPC's sixth set of discovery and additional information (1.5). Georgianna Hatch 7.30 hours at 155.00 per hour.	1131.50
09/07/11	Review and analyze OPC's Motion to Compel (.7); conference call with client regarding same (1.4). D. Bruce May 2.10 hours at 390.00 per hour.	819.00
09/07/11	Conference call with client to discuss OPC's sixth set of discovery to AUF. D. Bruce May 1.90 hours at 390.00 per hour.	741.00
09/07/11	Receive and review Office of Public Counsel discovery filings. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/07/11	Analysis/Strategy: Client correspondence. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/08/11	Continue to review draft answers to OPC's sixth Set of Interrogatories and Document Production Requests prior to filing. Kevin W. Cox 1.00 hours at 200.00 per hour.	200.00

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09/08/11	Finish preparing draft response to OPC's motion to compel and revise same based on comments from B. May and G. Hatch; review comments from K. Joyce to same and confer with B. May re additional changes. Kevin W. Cox 4.70 hours at 200.00 per hour.	940.00
09/08/11	Assist with preparing AUF's Answers and Responses to OPC's sixth Set of Interrogatories (IROGs) and Request for Production (PODs) re: drafting responses, communications with AUF personnel, and compiling responsive documents (4.3); conference call with AUF personnel to finalize discovery responses (1.2); final drafts/edits to written responses and complete preparation of attachments to IROGs and documents responsive to PODs (1.3). Georgianna Hatch 6.50 hours at 155.00 per hour.	1007.50
09/08/11	Prepare, finalize and file answers to OPC's sixth set of interrogatories and responses to OPC's sixth request for production of documents. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
09/08/11	Continue to prepare for Customer Service Hearings. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/08/11	Continued correspondence regarding responses to Office of Public Counsel's discovery requests; receive and begin to review Office of Public Counsel's objections to Aqua Utilities of Florida's First Set of Discovery. Gigi Rollini .50 hours at 200.00 per hour.	100.00

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09/09/11	Continue to revise response to OPC's motion to compel based on comments from K. Joyce and additional information from G. Hatch, and send to B. May for review; review comments from K. Joyce and W. Rendell to same. Kevin W. Cox .90 hours at 200.00 per hour.	180.00
09/09/11	Assist with preparation of AUF's Response to OPC's Motion to Compel Discovery (regarding sixth Set); e-mail communications with M. Hopper, AUF re: prior OPC ROG responses and attachments. Georgianna Hatch 3.10 hours at 155.00 per hour.	480.50
09/09/11	Participate in conference call to prepare for customer hearings at Gainesville, Palatka, Eustis and Chipley. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
09/09/11	Prepare for and attend meeting with Florida Public Service Commission staff requested by OPC to address cap band rate structure. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
09/09/11	Begin to review objections to discovery filed by OPC; prepare e-mail correspondence to Patty Christiansen requesting meeting among experts to address discovery issues. D. Bruce May .70 hours at 390.00 per hour.	273.00
09/09/11	Prepare for Team Meeting. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/09/11	Correspondence and filings regarding Office of Public Counsel Discovery and Motion to Compel. Gigi Rollini .20 hours at 200.00 per hour.	40.00

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09/09/11	Continue to prepare for next week's Customer Service Hearings. Gigi Rollini .30 hours at 200.00 per hour.	60.00
09/10/11	Correspondence regarding Office of Public Counsel's Motion to Compel and Response. Gigi Rollini .10 hours at 200.00 per hour.	20.00
09/12/11	Review OPC's objections to AUF's discovery requests and comments from B. May re proposed motion to compel (.6); confer with G. Rollini re same (.2). Kevin W. Cox .80 hours at 200.00 per hour.	160.00
09/12/11	Review question re F.A.C. provision for refund entitlements where service is interrupted and begin researching same. Kevin W. Cox .20 hours at 200.00 per hour.	40.00
09/12/11	Prepare for and attend customer service hearing in Gainesville. D. Bruce May 3.10 hours at 390.00 per hour.	1209.00
09/12/11	Prepare summaries from customer service hearing in Gainesville; continue to prepare for Eustis and Palatka service hearings. D. Bruce May 2.10 hours at 390.00 per hour.	819.00
09/12/11	Begin to prepare Motion to Compel Office of Public Counsel's responses to Aqua Utilities of Florida's Discovery. Gigi Rollini 1.40 hours at 200.00 per hour.	280.00
09/13/11	Review PSC order on OPC's motion to compel, and procedures set forth therein, and analyze effects for anticipated AUF motion to compel OPC's discovery responses. Kevin W. Cox .60 hours at 200.00 per hour.	120.00

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09/13/11	Email communications with D. Vandiver, Office of Public Counsel re: OPC's discovery requests and documents responsive to YES discovery; prepare attachments and email to D. Vandiver; review PSC Order re: OPC's Motion's to Compel. Georgianna Hatch .50 hours at 155.00 per hour.	77.50
09/13/11	Review Order regarding OPC's motion to compel and Order modifying order establishing procedure; calls to client regarding same. D. Bruce May .90 hours at 390.00 per hour.	351.00
09/13/11	Prepare for and participate in customer service hearing in Palatka and Eustis. D. Bruce May 6.10 hours at 390.00 per hour.	2379.00
09/13/11	Receive and review report on Gainesville Customer Hearing and action needed. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/13/11	Receive and analyze Order on Office of Public Counsel's Motion to Compel. Gigi Rollini .60 hours at 200.00 per hour.	120.00
09/13/11	Receive and review Staff's First Set of ROGs and PODs to Aqua Utilities of Florida. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/13/11	Analyze Office of Public Counsel's Objections to Aqua Utilities of Florida's First Set of Discovery; continue to prepare Motion to Compel; coordinate required informal meeting with Office of Public Counsel and Aqua Utilities of Florida. Gigi Rollini 4.50 hours at 200.00 per hour.	900.00

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09/14/11	Research issues related to moving to compel OPC's discovery responses, deficiencies with OPC's objections based on attorney client privilege and work product, scope of permissible discovery by interrogatory and with respect to anticipated expert testimony under rules of civil procedure, and begin incorporating same into draft motion to compel responses and for use in good faith conference with OPC. Kevin W. Cox 4.80 hours at 200.00 per hour.	960.00
09/14/11	Preparation for and participate in conference call with AUF personnel re: OPC's Motion to compel and PSC's Order and upcoming conference with OPC to discuss AUF's objections (2.8); follow up conference with B. May to discuss supplemental responses to OPC's sixth set of discovery (.4). Georgianna Hatch 3.20 hours at 155.00 per hour.	496.00
09/14/11	Participate in conference call between AUF and P. Christensen, OPC re: PSC's Order on Motion to Compel and AUF's responses and OPC's objections to AUF's ninth set of discovery. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
09/14/11	Draft templates for AUF's Answers to Staff's first Set of Interrogatories (.4) and Request for Production (.3); prepare email correspondence and attachments to M. Hopper re: templates for Staff's discovery. Georgianna Hatch .70 hours at 155.00 per hour.	108.50

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09/14/11	Preparation for and participation in conference call with clients regarding discovery responses to sixth set of discovery from OPC; review Order on Motion to Compel and Modifying Order Establishing Procedure. D. Bruce May 3.10 hours at 390.00 per hour.	1209.00
09/14/11	Conference call with OPC regarding OPC's sixth set of discovery in compliance with Order No. PSC-11-0384-PCO-WS. D. Bruce May .30 hours at 390.00 per hour.	117.00
09/14/11	Post conference call with clients regarding conference call with OPC concerning sixth set of discovery pursuant to Florida Public Service Commission Order. D. Bruce May .50 hours at 390.00 per hour.	195.00
09/14/11	Receive and review report on Eustis Customer Hearing and action needed. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/14/11	Continue to address Motion to Compel; continue to prepare responses to Office of Public Counsel's Sixth Set of Discovery; continue to analyze objections to Office of Public Counsel's Eighth Set of Discovery; continue to prepare for teleconference with Office of Public Counsel regarding Office of Public Counsel's Motion to Compel; attend teleconference. Gigi Rollini 8.10 hours at 200.00 per hour.	1620.00
09/14/11	Correspondence with Office of Public Counsel regarding prefiled testimony. Gigi Rollini .20 hours at 200.00 per hour.	40.00

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09/15/11	Prepare templates for AUF's Objections to OPC's eighth Set of discovery (pursuant to G. Rollini's request) (.6); e-mail correspondence with M. Hopper, AUF re: supplemental answers/responses to OPC's sixth set of discovery; incorporate AUF's draft responses into templates and begin preparation of attachments and documents (2.8); e-mail correspondence with D. Vandiver, OPC re: missing page to OPC POD No. 132; review files and locate missing page to POD No. 132 and forward to OPC (.6); additional e-correspondence with D. Vandiver re: confidential information request; begin preparation of AUF's supplemental response to OPC ROG No. 74 and corresponding Motion for Temporary Protective Order (.8) Georgianna Hatch 4.80 hours at 155.00 per hour.	744.00
09/15/11	Conference call with OPC regarding discovery from OPC to AUF; prepare e-mail correspondence to OPC memorializing conference call. D. Bruce May 1.00 hours at 390.00 per hour.	390.00
09/15/11	Review additional responses to OPC's discovery. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
09/15/11	Review exhibits entered at Eustis customer service hearing; analyze same; prepare e-mail to client regarding possible response. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
09/15/11	Receive and review Staff's Second ROGs to Aqua Utilities of Florida. Gigi Rollini .20 hours at 200.00 per hour.	40.00

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09/15/11	Prepare for teleconference with Office of Public Counsel regarding Aqua Utilities of Florida's First Set of Discovery to Office of Public Counsel; determine objections needed to Office of Public Counsel's Eighth Set of PODs / ROGs; continue to prepare responses to Office of Public Counsel's Sixth Set of PODs / ROGs per Public Service Commission's Order on Motion to Compel. Gigi Rollini 4.80 hours at 200.00 per hour.	960.00
09/16/11	Review correspondence between OPC and AUF counsel re dispute over OPC's objections to AUF's discovery requests, and analyze in light of need for potential motion to compel. Kevin W. Cox .30 hours at 200.00 per hour.	60.00
09/16/11	Assist with preparation of written supplemental answers to OPC's sixth Set of Interrogatories; draft/revise written answers; email correspondence with M. Hopper, AUF re: answers and attachments; prepare attachments to interrogatories for submission to OPC and parties of record; update discovery document summary/matrix. Georgianna Hatch 3.30 hours at 155.00 per hour.	511.50
09/16/11	Assist with preparation of written supplemental answers to OPC's sixth Request for Production of Documents ("POD"); draft/revise written responses; email correspondence with M. Hopper, AUF re: responsive documents; prepare POD documents for submission to OPC; update discovery document summary/matrix. Georgianna Hatch 3.80 hours at 155.00 per hour.	589.00

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09/16/11	Begin preparation of Motion for Protective Order and Request for Confidential Classification re: additional salary information responsive to OPC's first Set of Interrogatories. Georgianna Hatch .50 hours at 155.00 per hour.	77.50
09/16/11	Email correspondence with K. Joyce, AUF re: Answers to OPC's seventh Set of Interrogatories; begin to incorporate answers into written response to OPC. Georgianna Hatch .40 hours at 155.00 per hour.	62.00
09/16/11	Prepare for and participate in informal staff meeting regarding rate structure issues. D. Bruce May 2.00 hours at 390.00 per hour.	780.00
09/16/11	Attendance at Chipley customer service hearing. D. Bruce May 2.00 hours at 390.00 per hour.	780.00
09/16/11	Continue to prepare responses/answers and documents to Office of Public Counsel's Sixth Set of Discovery for today's production; continue to prepare responses to Office of Public Counsel's Seventh Set of Discovery. Gigi Rollini 6.90 hours at 200.00 per hour.	1380.00
09/18/11	Prepare email correspondence to D. Vandiver, OPC re: status of requested confidential salary information. Georgianna Hatch .10 hours at 155.00 per hour.	15.50
09/18/11	Assist with preparation of written answers to OPC's seventh Set of Interrogatories; begin to prepare attachments to interrogatories for submission to OPC and parties of record. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50

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09/18/11	Assist with preparation of written responses to OPC's seventh Request for Production of Documents ("POD"); draft/revise written responses; prepare POD documents for submission to OPC. Georgianna Hatch 2.30 hours at 155.00 per hour.	356.50
09/18/11	Continue preparation of Motion for Protective Order and Request for Confidential Classification re: additional salary information responsive to OPC's first Set of Interrogatories; draft email correspondence to AUF re: confidential salary documents and Motion for Protective Order. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
09/18/11	Continue to prepare responses to Office of Public Counsel's Seventh Set of Discovery. Gigi Rollini .90 hours at 200.00 per hour.	180.00
09/19/11	Review and begin analyzing revisions required for AUF's proposed discovery requests to Yes Communities. Kevin W. Cox .30 hours at 200.00 per hour.	60.00
09/19/11	Review responses to OPC's seventh PODs and ROGs. Kevin W. Cox .30 hours at 200.00 per hour.	60.00
09/19/11	Begin review issues re request for confidential classification or motion for temporary restraining order on discovery materials containing confidential salary information. Kevin W. Cox .30 hours at 200.00 per hour.	60.00
09/19/11	Review OPC's responses to AUF's discovery requests and analyze extent to which AUF is entitled to further responses under Florida law. Kevin W. Cox 1.50 hours at 200.00 per hour.	300.00

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09/19/11	Participate in conference call with AUF to discuss answers and attachments to OPC's seventh Set of Interrogatories ("ROGS") (1.5); draft/revise written answers to ROGS; prepare attachments to ROGS for submission to OPC and parties of record (2.1); update discovery document summary/matrix (.2). Georgianna Hatch 3.80 hours at 155.00 per hour.	589.00
09/19/11	Participate in conference call with AUF to discuss responses and documents to OPC's seventh Request for Production ("PODs") (1.5); draft/revise written responses to PODs; prepare documents to ROGS for submission to OPC (3.4); update discovery document summary/matrix (.3). Georgianna Hatch 5.20 hours at 155.00 per hour.	806.00
09/19/11	Continue to review prefiled direct testimony of Earl Poucher. D. Bruce May .60 hours at 390.00 per hour.	234.00
09/19/11	Extended phone conference with Kim Joyce, Troy Rendell, Mary Hopper, Nameer Bhatti regarding answers and responses to OPC's seventh set of discovery; review confidentiality issues. D. Bruce May 3.00 hours at 390.00 per hour.	1170.00
09/19/11	Continue to prepare and finalize for service responses to Office of Public Counsel's Seventh Set of Discovery. Gigi Rollini 5.50 hours at 200.00 per hour.	1100.00
09/20/11	Review responses by Yes Communities, Inc. to first set of discovery requests. Kevin W. Cox .50 hours at 200.00 per hour.	100.00
09/20/11	Review additional revisions by K. Joyce to draft discovery requests to Yes Communities. Kevin W. Cox .10 hours at 200.00 per hour.	20.00

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09/20/11	Revise prior draft of motion to compel OPC's responses to AUF's discovery requests based on OPC's responses and evaluate potential need for additional good faith conference. Kevin W. Cox 1.30 hours at 200.00 per hour.	260.00
09/20/11	Draft request for confidential classification or motion for temporary restraining order on discovery materials containing confidential salary information, review underlying information and qualifications for protection, review rules re same, revise based on conference with B. May and conference between G. Rollini and OPC counsel, proofread and file. Kevin W. Cox 2.80 hours at 200.00 per hour.	560.00
09/20/11	Continue review of OPC's responses to AUF's discovery requests and analysis of extent to which AUF is entitled to further responses under Florida law. Kevin W. Cox 1.20 hours at 200.00 per hour.	240.00
09/20/11	Research grounds for motion to compel OPC's responses to AUF's discovery requests. Kevin W. Cox 1.10 hours at 200.00 per hour.	220.00
09/20/11	Revise prior draft of motion to compel OPC's responses to AUF's discovery requests based on OPC's responses and evaluate potential need for additional good faith conference. Kevin W. Cox 1.30 hours at 200.00 per hour.	260.00
09/20/11	Draft/revise Motion for Protective Order and Request for Confidential Classification re: additional salary information responsive to OPC's first Set of Discovery; emails and conference w/ M. Hopper, AUF re: confidential	

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salary information requested by OPC; prepare correspondence and confidential attachments to D. Vandiver, OPC re: requested confidential salary information; telephone conference w/ D. Vandiver, OPC re: confidential documents; prepare template for AUF's Answers to OPC's eighth Set of Interrogatories.
Georgianna Hatch 2.80 hours at 155.00 per hour. 434.00

09/20/11 Assist with preparation of Motion for Temporary Protective Order re: OPC's seventh Set of Discovery, Nos. 175 and 194; prepare confidential documents responsive to OPC's seventh Request for Production; update discovery summary/matrix; prepare template for AUF's responses to OPC's eighth Request for Production.
Georgianna Hatch 2.70 hours at 155.00 per hour. 418.50

09/20/11 Review written discovery responses and documents from YES; update discovery summary/matrix; prepare notebook and index for YES discovery responses for attorney.
Georgianna Hatch 1.70 hours at 155.00 per hour. 263.50

09/20/11 Call from client.
D. Bruce May .20 hours at 390.00 per hour. 78.00

09/20/11 Continue to develop potential cross-examination questions.
Gigi Rollini .20 hours at 200.00 per hour. 40.00

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09/20/11	Continue to prepare for discovery to Intervenor; teleconference with Office of Public Counsel to obtain position on Motion for Protective Order regarding Office of Public Counsel's Seventh Set of Discovery, and finalize Motion and cover correspondence to Office of Public Counsel; receive and begin to review Intervenor responses to Aqua Utilities of Florida's First Set of Discovery. Gigi Rollini 2.30 hours at 200.00 per hour.	460.00
09/21/11	Begin revising second Set of ROGS and PODS to Yes Communities, including research of public records related to entities referenced in the same, review of pertinent procedural rules, and comparison to prior ROGS and PODS to Yes Communities. Kevin W. Cox .50 hours at 200.00 per hour.	100.00
09/21/11	Prepare discovery disc for M. Hopper, AUF re: all documents produced by AUF to OPC and YES. Georgianna Hatch .50 hours at 155.00 per hour.	77.50
09/21/11	Begin to review OPC's answers to AUF's Interrogatories; prepare notebook and index for attorney; prepare email correspondence to AUF re: sending templates for OPC's eighth Set of Discovery; prepare email correspondence to M. Hopper, AUF re: objections to OPC's ninth Set of Discovery. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00
09/21/11	Begin to review OPC's document production to AUF; prepare notebook and index for attorney; begin preparation of document discovery log for OPC; update issue/count matrix for OPC discovery through seventh Set. Georgianna Hatch 3.80 hours at 155.00 per hour.	589.00

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09/21/11	Review and consideration of e-mails from client regarding follow up to service hearing issues. D. Bruce May .70 hours at 390.00 per hour.	273.00
09/21/11	Begin to prepare for next round of Office of Public Counsel discovery; confirm position on objections regarding Office of Public Counsel's Ninth Set of Discovery. Gigi Rollini .40 hours at 200.00 per hour.	80.00
09/22/11	Finish revising second Set of ROGS and PODS to Yes Communities including review of pertinent background information and send to B. May to review. Kevin W. Cox 3.10 hours at 200.00 per hour.	620.00
09/22/11	Preparation of AUF's Answers to Staff's first Set of Interrogatories and Responses to first Request for Production; prepare templates for AUF's Answers/Responses to Staff's second Set of Discovery. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00
09/22/11	Assist with compiling key documents and updating hearing and discovery notebooks for attorney's use at final hearing. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
09/22/11	Receipt of Direct Testimony from OPC; assist with initial review of testimony and distribution to AUF witnesses. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
09/22/11	Prepare template for AUF's Answers to OPC's ninth Set of Interrogatories; update document summary/matrix. Georgianna Hatch .80 hours at 155.00 per hour.	124.00

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09/22/11	Continue to review OPC's document production to AUF; prepare notebook and index for attorney; continue preparation of document discovery log for OPC; prepare template for OPC's ninth Request for Production. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
09/22/11	Receipt and review of Staff's second Set of PODs to AUF. D. Bruce May .40 hours at 390.00 per hour.	156.00
09/22/11	Continue to prepare second Set of Discovery to YES. D. Bruce May .60 hours at 390.00 per hour.	234.00
09/22/11	Begin review of testimony provided by YES (Kurz, Harpin, Gray, Starling and Green). D. Bruce May .70 hours at 390.00 per hour.	273.00
09/22/11	Begin to review OPC prefiled testimony of Dismukes; prepare discovery/deposition questions. D. Bruce May 2.30 hours at 390.00 per hour.	897.00
09/22/11	Begin to review testimony of Poucher. D. Bruce May .70 hours at 390.00 per hour.	273.00
09/22/11	Review testimony of Mariano. D. Bruce May .40 hours at 390.00 per hour.	156.00
09/22/11	Receive and review Staff's Second PODs to Aqua Utilities of Florida. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/23/11	Review comments and changes by B. May to second set of discovery requests by AUF to Yes Communities, proofread and revise same, and prepare for service. Kevin W. Cox 2.50 hours at 200.00 per hour.	500.00

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09/23/11	Begin reviewing background and preparing motion to compel discovery responses from L. Wambsgan. Kevin W. Cox .60 hours at 200.00 per hour.	120.00
09/23/11	Email correspondence and attachments from M. Hopper, AUF re: answers to OPC's eighth Set of Interrogatories ("ROGs"); begin incorporating written responses and preparation of attachments. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
09/23/11	Email correspondence and attachments from M. Hopper, AUF re: responses to OPC's discovery requests; begin incorporating written responses and preparation of multiple documents. Georgianna Hatch 2.50 hours at 155.00 per hour.	387.50
09/23/11	Begin to review and organize Direct Testimony of OPC witnesses Diskmukes, Poucher, Woodcock, and Vandiver; prepare summary of schedules and index for notebooks for attorney's use. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
09/23/11	Review and edit second Set of Discovery to YES. D. Bruce May 1.00 hours at 390.00 per hour.	390.00
09/23/11	E-mail to client regarding follow up to customer service hearing in Gainesville. D. Bruce May .20 hours at 390.00 per hour.	78.00
09/24/11	Continue to review discovery responses to OPC's ROGs and PODs. D. Bruce May .60 hours at 390.00 per hour.	234.00
09/26/11	Review underlying materials and discovery requests, and draft motion to compel discovery responses from L. Wambsgan. Kevin W. Cox 2.70 hours at 200.00 per hour.	540.00

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09/26/11	Participate in conference call with AUF to discuss answers and attachments to OPC's eighth Set of Interrogatories ("ROGS") (.5); draft/revise written answers to ROGS; prepare attachments to ROGS for submission to OPC and parties of record; prepare Notice of Service of ROGS; prepare emails and attachments for e-filings (2.5); update discovery document summary/matrix (.2).	Georgianna Hatch	3.20 hours at 155.00 per hour.	496.00
09/26/11	Participate in conference call with AUF to discuss responses and documents to OPC's eighth Request for Production ("PODs") (.5); draft/revise written responses to PODs; prepare documents to PODs for submission to OPC; prepare Notice of Service of PODs (3.1); update discovery document summary/matrix (.2); conference w/ B. May to discuss outstanding discovery and strategy for upcoming discovery responses/deadlines for seventh Set of Discovery (.3).	Georgianna Hatch	4.10 hours at 155.00 per hour.	635.50
09/26/11	Prepare response to OPC's eighth Set of Discovery.	D. Bruce May	.70 hours at 390.00 per hour.	273.00
09/26/11	Review cease and desist letter from YES counsel, David Bernstein.	D. Bruce May	.40 hours at 390.00 per hour.	156.00
09/26/11	Call to Kelly Sullivan regarding discovery requests not responded to by Ms. Wambsgan; prepare correspondence to Kelly Sullivan regarding same.	D. Bruce May	.50 hours at 390.00 per hour.	195.00

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09/26/11	Review prefiled testimony of Kimberly Dismukes, Earl Poucher and Denise Vandiver; begin to develop outline for rebuttal testimony; extended phone conference with Kim Joyce, Troy Rendell, Stan Szczyguel, and Sue Chambers regarding rebuttal testimony outline; begin development of rebuttal testimony outlines. D. Bruce May 4.50 hours at 390.00 per hour.	1755.00
09/27/11	Conference w/ B. May re: OPC testimony and strategy for AUF rebuttal testimony and other hearing preparations; review testimony of K. Kismukes to identify all customer quotes in testimony and cross reference with unofficial hearing transcripts to determine customer name and system; additional review of K. Dismukes testimony transcript for customer references to boil water notices; compile key documents and additional research regarding quality of service for use in rebuttal testimony. Georgianna Hatch 5.40 hours at 155.00 per hour.	837.00
09/27/11	Draft/revise written responses and answers to Staff's first set of Discovery and prepare for filing; prepare attachments for submission to Staff. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
09/27/11	Draft/revise discovery templates re: OPC's ninth Set of Discovery; prepare email to AUF re: forwarding discovery templates for OPC's ninth Set of Discovery. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
09/27/11	Review Motion for Investigation; review allegations for cease and desist letter filed by YES counsel; continue to review and prepare rebuttal testimony of Kimberly Dismukes. D. Bruce May 3.20 hours at 390.00 per hour.	1248.00

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09/27/11	Prepare and file response to Staff's first ROGS and first POD regarding uniform rate structure benefits. D. Bruce May .80 hours at 390.00 per hour.	312.00
09/28/11	Participate in conference call with AUF re: YES cease and desist issue and outstanding discovery. Georgianna Hatch 1.00 hours at 155.00 per hour.	155.00
09/28/11	Continue review of testimony of K. Kismukes to identify all customer quotes in testimony and cross reference with unofficial hearing transcripts to determine customer name and system; complete review of K. Dismukes testimony transcript for customer references to boil water notices; prepare summary for P. Luitweiler, AUF (2.7); review prior OPC discovery, Staff Requests and pleadings regarding boil water notices and list references (1.8). Georgianna Hatch 4.50 hours at 155.00 per hour.	697.50
09/28/11	E-mail correspondence (2) w/D. Vandiver, OPC re: documents responsive to OPC's ninth Set and confidential documents (.2); review prior responses and respond to inquiries from D. Vandiver re: OPC POD No. 190; prepare e-mail response (.4); prepare e-mail correspondence to K. Burns re: status of additional information responsive to OPC ROG No. 287 (.1). Georgianna Hatch .70 hours at 155.00 per hour.	108.50
09/28/11	Review exhibits introduced at service hearings (.4); prepare e-mail to client regarding same (.3). D. Bruce May .70 hours at 390.00 per hour.	273.00

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09/28/11	Continue to review prefiled direct testimony of Kim Dismukes, Earl Poucher, Denise Vandiver and Andrew Woodcock. D. Bruce May 3.40 hours at 390.00 per hour.	1326.00
09/28/11	Prepare quality of service rebuttal outline. D. Bruce May .80 hours at 390.00 per hour.	312.00
09/28/11	Prepare and edit letter to David Bernstein regarding Motion to Investigate. D. Bruce May .40 hours at 390.00 per hour.	156.00
09/28/11	Correspondence with client regarding YES Motion for Investigation. Gigi Rollini .20 hours at 200.00 per hour.	40.00
09/28/11	Prepare for Responses to Office of Public Counsel's Ninth Set of Discovery. Gigi Rollini .60 hours at 200.00 per hour.	120.00
09/29/11	Continue review of pleadings and prior discovery re: boil water notices; finalize summary for P. Luitweiler and prepare e-mail correspondence and attachments. Georgianna Hatch 2.80 hours at 155.00 per hour.	434.00
09/29/11	E-mail correspondence and attachments from K. Burns re: OPC ROG No. 287; prepare attachments for submission to OPC and e-mail correspondence w/D. Vandiver; assist with preparation of AUF answers to eighth Set of Interrogatories from OPC re: read meter metrics. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
09/29/11	Continue to review discovery responses to OPC's ninth Set of Discovery. D. Bruce May .50 hours at 390.00 per hour.	195.00

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09/29/11	Continue to review the used and useful testimony filed by OPC witness, Andrew Woodcock. D. Bruce May .50 hours at 390.00 per hour.	195.00
09/29/11	Continue to prepare rebuttal testimony to Earl Poucher's testimony concerning quality of service. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
09/30/11	E-mail correspondence and attachments from M. Hopper, AUF re: OPC's ninth Request for Production Set of Interrogatories; draft/revise written responses and prepare documents for submission to OPC and Staff; update issue list/count of OPC discovery (PODs) through the ninth Set. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
09/30/11	E-mail correspondence from M. Hopper, AUF re: OPC's ninth Set of Interrogatories; draft/revise written answers to interrogatories and prepare draft for attorney; review OPC's answers and responses to AUF's first and second discovery requests and determine compliance re: supporting workpapers for witnesses testimony; prepare summary and additional discovery recommendation for B. May; update issue list/count of OPC discovery through ninth set. Georgianna Hatch 3.10 hours at 155.00 per hour.	480.50
09/30/11	Continue to review discovery responses; consideration of preparation of additional discovery to OPC. D. Bruce May .60 hours at 390.00 per hour.	234.00

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09/30/11	Call to Patty Christiansen regarding workpapers supporting testimony filed by OPC experts; prepare correspondence to OPC regarding same; prepare correspondence to client regarding same.		
	D. Bruce May .40 hours at 390.00 per hour.		156.00
09/30/11	Begin review of Atlanta Investigative Report provided by OPC witness, Earl Poucher.		
	D. Bruce May .40 hours at 390.00 per hour.		156.00
09/30/11	Continue to review prefilled testimony of Kim Kurz.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
09/30/11	Continue to review prefilled testimony of Andrew Woodcock.		
	D. Bruce May .70 hours at 390.00 per hour.		273.00
09/30/11	Continue to review prefilled testimony of Earl Power; continue to develop rebuttal testimony to Earl Poucher's customer service testimony.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
09/30/11	Continue to review prefilled testimony of Commissioner Mariano (.5); begin development of rebuttal testimony (.2).		
	D. Bruce May .70 hours at 390.00 per hour.		273.00
09/30/11	Continue to review and prepare responses to OPC's ninth set of ROGs and PODs.		
	D. Bruce May .90 hours at 390.00 per hour.		351.00
09/30/11	Continue to review and prepare response to YES' Motion for Investigation.		
	D. Bruce May 1.10 hours at 390.00 per hour.		429.00

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09/30/11	Continue to review affidavit supporting response to YES Motion for Investigation; review details of each account listed in YES' Motion. D. Bruce May .80 hours at 390.00 per hour.	312.00
09/30/11	Prepare Response to YES Motion for Investigation; prepare Response to YES Motion To Set Date for Testimony at Technical Hearing. Gigi Rollini 6.20 hours at 200.00 per hour.	1240.00
09/30/11	Continue to prepare for deadline to respond to Office of Public Counsel's Ninth Set of Discovery; receive and review Office of Public Counsel's Response to Aqua Utilities of Florida's Second Set of Discovery. Gigi Rollini .50 hours at 200.00 per hour.	100.00
09/30/11	Correspondence regarding preparation of Rebuttal Testimony. Gigi Rollini .10 hours at 200.00 per hour.	20.00
09/30/11	Receive and begin to review Staff's Third Set of Discovery. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/01/11	Continue to prepare response to YES Motion for investigation; continue to review affidavit of AUF employees to support response; review correspondence from Kim Joyce. D. Bruce May 1.60 hours at 390.00 per hour.	624.00
10/01/11	Continue to prepare Response to YES Motion for Investigation. Gigi Rollini 2.00 hours at 200.00 per hour.	400.00
10/02/11	Review and prepare response to YES' Motion for Investigation. D. Bruce May .60 hours at 390.00 per hour.	234.00

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10/02/11	Continue to review Staff's Third Production of Documents and Third Set of Interrogatories to AUF; prepare correspondence to client regarding same. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/02/11	Review, analyze and prepare edits to responses and answers to OPC's ninth Set of Interrogatories and ninth Request to Produce to AUF. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/02/11	Continue to prepare rebuttal testimony to the testimony of Earl Poucher. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
10/03/11	Preparation for and participation in conference call with AUF personnel re: OPC's ninth set Interrogatories and Requests for Production (2.3); draft/revise AUF's Answers to OPC's ninth Set of Interrogatories (.8); draft/revise AUF's Responses to OPC's ninth Request for Production (.6); prepare responsive documents for submission to OPC and finalize written responses for PSC filing (1.6); update OPC discovery summary/matrix (.3). Georgianna Hatch 5.60 hours at 155.00 per hour.	868.00
10/03/11	Continue to prepare rebuttal testimony to direct testimony of Andrew Woodcock; prepare rebuttal testimony to direct testimony of Kim Kurz; prepare rebuttal testimony to direct testimony of Kim Dismukes; prepare rebuttal testimony to direct testimony of Denise Vandiver. D. Bruce May 1.60 hours at 390.00 per hour.	624.00

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10/03/11	Review and finalize responses to OPC's ninth set of ROG's and PODs; phone conference with client regarding same; finalize and file same. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/03/11	Continue to review and prepare response to YES motion for investigation (.9); research and analysis regarding billing (.5); continue to prepare affidavit (.5); multiple phone calls with Sue Chambers and other AUF representatives including Kim Joyce, Troy Rendell, and Mary Hopper (.9). D. Bruce May 2.80 hours at 390.00 per hour.	1092.00
10/03/11	Prepare responses/answers to Office of Public Counsel's Ninth Set of Discovery. Gigi Rollini 1.80 hours at 200.00 per hour.	360.00
10/03/11	Continue to prepare Response and Response Affidavit to YES Motion for Investigation; continue to prepare Response to YES Motion to Set Testimony Date. Gigi Rollini 6.00 hours at 200.00 per hour.	1200.00
10/04/11	Review, proofread and revise response to motion by Yes Communities to set hearing dates for non-prefiled witnesses. Kevin W. Cox .50 hours at 200.00 per hour.	100.00
10/04/11	Strategy conference with B. May to discuss discovery status and outstanding requests (.2); prepare updated case deadlines summary for attorney (.2). Georgianna Hatch .40 hours at 155.00 per hour.	62.00
10/04/11	Assist with preparation of rebuttal testimony of T. Rendell re: review of OPC discovery regarding total number of discovery requests. Georgianna Hatch .80 hours at 155.00 per hour.	124.00

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10/04/11	Continue to review discovery responses provided by OPC; begin review supplemental discovery responses provided by OPC; call to Mary Hopper regarding same. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/04/11	Continue to review discovery responses provided by YES. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/04/11	Research, prepare, finalize and file response to YES' motion to set date certain for witnesses. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/04/11	Research, analyze, prepare and finalize verified response to YES' motion for investigation; extended telephone conference call with Mary Hopper, Sue Chambers, Kim Joyce, Troy Rendell, and Gigi Rollini; review and discuss Sue Chambers' affidavit. D. Bruce May 4.60 hours at 390.00 per hour.	1794.00
10/04/11	Continue to prepare Response and Affidavit to YES Motion for Investigation; continue to prepare Response to YES Motion to Set Testimony Date. Gigi Rollini 5.50 hours at 200.00 per hour.	1100.00
10/04/11	Correspondence regarding number of Office of Public Counsel Discovery ROG/POD subparts. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/05/11	Prepare templates for Staff's second Set of Interrogatories (.8) and Request for Production (.6); prepare email correspondence to M. Hopper re: Staff's first Set of discovery (.1). Georgianna Hatch 1.50 hours at 155.00 per hour.	232.50

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10/05/11	Review prior rate case files for OPC witness testimony and compile for attorney; assist with other preparations regarding AUF rebuttal testimony re: review of OPC discovery requests regarding case issues. Georgianna Hatch 1.20 hours at 155.00 per hour.	186.00
10/05/11	Strategy conference with B. May to discuss discovery status, outstanding requests from parties, depositions, and rebuttal testimony. Georgianna Hatch 1.00 hours at 155.00 per hour.	155.00
10/05/11	Review discovery responses supplied by OPC (.7); continue to develop cross-examination questions for OPC witnesses (.5). D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/05/11	Continue to prepare rebuttal testimony to Kim Dismukes' direct testimony. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/05/11	Continue to prepare rebuttal testimony to Earl Poucher's testimony. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/05/11	Review OPC discovery issues (.2); review potential responses to Staff's third set of discovery (.2); call from Ralph Jaeger regarding issue identification (.1); research and analysis regarding D&O insurance issue (.3). D. Bruce May .80 hours at 390.00 per hour.	312.00
10/05/11	Prepare Notice of Scrivener's Error; call from Ralph Jaeger. D. Bruce May .20 hours at 390.00 per hour.	78.00

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10/05/11	Extended phone conference with Troy Rendell, Kim Joyce, Rick Fox and others regarding Arredondo Farms. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/05/11	Review correspondence from YES counsel regarding deposition. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/05/11	Research and analysis regarding affordability issue. D. Bruce May 1.20 hours at 390.00 per hour.	468.00
10/05/11	Prepare for internal Strategy Meeting; attend Strategy Meeting. Gigi Rollini .90 hours at 200.00 per hour.	180.00
10/05/11	Begin to prepare Rebuttal Testimony to A. Woodcock's testimony; revise testimony exhibits. Gigi Rollini 2.60 hours at 200.00 per hour.	520.00
10/06/11	Continue to prepare rebuttal testimony to Earl Poucher's testimony and Kimberly Dismukes' testimony; research regarding backbilling issues. D. Bruce May 2.90 hours at 390.00 per hour.	1131.00
10/06/11	Review prefiled testimony of Paul Stallcup. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/06/11	Review testimony of Rhonda Hicks. D. Bruce May .40 hours at 390.00 per hour.	156.00
10/06/11	Call from Rick Fox. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/06/11	Call from Troy Rendell. D. Bruce May .30 hours at 390.00 per hour.	117.00

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10/06/11	Multiple phone calls with Kim Joyce regarding trial preparation. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/06/11	Review environmental compliance testimony from Florida Department of Environmental Protection witnesses. D. Bruce May 2.10 hours at 390.00 per hour.	819.00
10/06/11	Prepare response to YES counsel regarding deposition. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/06/11	Consultation re retaining attorney client privilege on deposition preparations with Aqua employee. E. Bevington .20 hours at 390.00 per hour.	78.00
10/06/11	Review and analyze Office of Public Counsel Witness A. Woodcock's Testimony; continue to prepare Rebuttal Testimony of Aqua Utilities of Florida's Witnesses on Used & Useful. Gigi Rollini 4.60 hours at 200.00 per hour.	920.00
10/06/11	Research and develop response options to YES's request to depose Aqua Utilities of Florida employee who is not a testifying rate case witness; prepare correspondence to YES's counsel regarding request for deposition. Gigi Rollini 2.70 hours at 200.00 per hour.	540.00
10/07/11	Continued preparation of rebuttal testimony of Sue Chambers. D. Bruce May 2.10 hours at 390.00 per hour.	819.00
10/07/11	Conference call with client regarding Sue Chambers' testimony. D. Bruce May .70 hours at 390.00 per hour.	273.00

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10/07/11	Review and consideration of e-mail correspondence from Ralph Jaeger regarding issues list. D. Bruce May .40 hours at 390.00 per hour.	156.00
10/07/11	Begin review of draft rebuttal testimony of Troy Rendell. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/07/11	Review Florida Department of Environmental Protection testimony (.4); prepare e-mail to Preston Luitweiler regarding same (.2). D. Bruce May .60 hours at 390.00 per hour.	234.00
10/07/11	Review e-mail correspondence from OPC regarding Joint Motion to move brief filing date (.2); review joint motion (.3). D. Bruce May .50 hours at 390.00 per hour.	195.00
10/07/11	Review e-mail correspondence from OPC regarding public records request.. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/07/11	Review and consideration of e-mail correspondence from Preston Luitweiler regarding Florida Department of Environmental Protection testimony (.4); begin review of edits to Preston Luitweiler rebuttal testimony (.7). D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/07/11	Review revised opening statements for Lakeland and New Port Richey. D. Bruce May .60 hours at 390.00 per hour.	234.00

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10/07/11	Continue to prepare Rebuttal Testimony, including continue to analyze Office of Public Counsel Witness Woodcock's Testimony in prior and current Aqua Utilities of Florida rate cases; continue to prepare Rebuttal Testimony regarding Used & Useful, including F. Seidman Rebuttal Testimony, FS-1 Exhibit, and T. Rendell Rebuttal Testimony. Gigi Rollini 5.40 hours at 200.00 per hour.	1080.00
10/10/11	Review and analyze executive summaries for New Port Richey and Lakeland. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
10/10/11	Prepare for and participate in conference with client regarding customer service hearings. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
10/10/11	Communications re process server for employee. E. Bevington .10 hours at 390.00 per hour.	39.00
10/10/11	Address YES Process Server multiple attempts to require acceptance of subpoena for S. Grisham deposition; determine status of authority to accept service on behalf of S. Grisham; attempt to contact counsel for YES to address concerns with multiple service attempts; continue to assess options to address deposition request; prepare status report. Gigi Rollini 1.80 hours at 200.00 per hour.	360.00
10/10/11	Continue to prepare Rebuttal Testimony of T. Rendell. Gigi Rollini 1.90 hours at 200.00 per hour.	380.00
10/11/11	Prepare for and participate in customer service hearing in New Port Richey. D. Bruce May 5.10 hours at 390.00 per hour.	1989.00

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10/11/11	Review email correspondence from Tricia Williams regarding Florida Department of Environmental Protection issues; call from Florida Department of Environmental Protection regarding meeting. D. Bruce May 1.70 hours at 390.00 per hour.	663.00
10/11/11	Review and analyze revised opening statement for Lakeland. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/11/11	Review and analyze revised executive summary for Lakeland customer service hearing; provide comments regarding same. D. Bruce May .50 hours at 390.00 per hour.	195.00
10/11/11	Discussions re engagement for employee deposition. E. Bevington .10 hours at 390.00 per hour.	39.00
10/11/11	Continue to address YES attempt to depose non-testifying Aqua Utilities of Florida employee, including continue to analyze adequacy of service of S. Grisham Subpoena Notice of Deposition and research Commission precedent on discovery sought from non-testifying witnesses; prepare analysis of findings. Gigi Rollini 4.40 hours at 200.00 per hour.	880.00
10/12/11	Review outstanding discovery requests from Staff re: critical deadlines regarding objections and responses. Georgianna Hatch .20 hours at 155.00 per hour.	31.00
10/12/11	Review and analyze YES' Notice of Taking Deposition of Steve Grisham. D. Bruce May .40 hours at 390.00 per hour.	156.00

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10/12/11	Conference call with client regarding legal posture of rate case. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/12/11	Review and analyze Staff's fourth set of ROGs to AUF. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/12/11	Begin review and analyze YES' Verified Rebuttal to AUF's Verified Response to YES' Motion for Investigation. D. Bruce May 1.30 hours at 390.00 per hour.	507.00
10/12/11	Review filing by YES related to alleged retaliation; consultation re attorney client issues with employee deposition and review and revise engagement letter re same. E. Bevington .60 hours at 390.00 per hour.	234.00
10/12/11	Continue to address outstanding issues to be addressed by Rebuttal Testimony and Exhibits. Gigi Rollini .50 hours at 200.00 per hour.	100.00
10/12/11	Continue to address YES attempt to depose non-testifying Aqua Utilities of Florida employee, including representation of employee; continue to prepare Letter of Engagement in response to YES Subpoena and Notice of Deposition of S. Grisham; prepare Motion to Quash; receive and begin to analyze YES Verified Rebuttal to Response to Motion for Investigation. Gigi Rollini 2.20 hours at 200.00 per hour.	440.00
10/12/11	Continue to prepare Rebuttal Testimony of T. Rendell; consider Office of Public Counsel's Motion to move the post-hearing brief due date. Gigi Rollini 3.40 hours at 200.00 per hour.	680.00

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10/12/11	Discovery: Receive and review Staff's Fourth Set of ROGs to Aqua Utilities of Florida. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/13/11	Research grounds for moving to strike pleadings based on L. Wambsgan's failure to respond to discovery requests. Kevin W. Cox .70 hours at 200.00 per hour.	140.00
10/13/11	Review status of response by L. Wambsgan to AUF's discovery requests and prepare motion to strike pleadings based on Wambsgan's failure to respond. Kevin W. Cox 2.10 hours at 200.00 per hour.	420.00
10/13/11	Prepare for and participate in conference call with B. May and AUF personnel re: Staff discovery and AUF rebuttal testimony. Georgianna Hatch 1.00 hours at 155.00 per hour.	155.00
10/13/11	Review discovery requests from all parties to determine outstanding discovery and status (.3); update discovery and critical deadlines summary (.2); conference with B. may to discuss deadlines and case strategy (.2). Georgianna Hatch .70 hours at 155.00 per hour.	108.50
10/13/11	Continue to review and prepare rebuttal testimony for Stan Szczygiel. D. Bruce May .60 hours at 390.00 per hour.	234.00
10/13/11	Review possible stipulations. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/13/11	Continue to prepare rebuttal testimony of Sue Chambers. D. Bruce May 1.50 hours at 390.00 per hour.	585.00

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10/13/11	Continue to review and prepare rebuttal testimony of Troy Rendell. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/13/11	Extended phone conference with client regarding rebuttal testimony of Sue Chambers. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/13/11	Review and begin to prepare responses to YES' notice of taking deposition of Steve Grisham (.4); research and analysis regarding YES' "response" to AUF's response to Motion for Investigation (.9); phone conference with client regarding same (.6). D. Bruce May 1.90 hours at 390.00 per hour.	741.00
10/13/11	Conferences re status of proposed deposition of employee; forward deposition instructions; consideration of process. E. Bevington .70 hours at 390.00 per hour.	273.00
10/13/11	Analyze impact of YES Rebuttal to Motion for Investigation on Motion to Quash Subpoena and Notice of Deposition of S. Grisham. Gigi Rollini .40 hours at 200.00 per hour.	80.00
10/13/11	Continue to analyze YES Rebuttal to Motion for Investigation; continue to prepare Rebuttal Testimony of T. Rendell. Gigi Rollini 4.80 hours at 200.00 per hour.	960.00
10/13/11	Research propriety of YES Motion for Investigation and hearing being held within the pending rate case. Gigi Rollini 4.90 hours at 200.00 per hour.	980.00

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10/14/11	Email correspondence with M. Hopper, AUF re: Answers to Staff's second Set of Interrogatories; draft/revise AUF's Answers to Staff's second Set of Interrogatories and begin to prepare multiple interrogatory attachments for submission to Staff. Georgianna Hatch 2.30 hours at 155.00 per hour.	356.50
10/14/11	Continue to analyze allegations filed by YES regarding alleged retaliatory conduct; continue to prepare responsive pleadings. D. Bruce May 1.80 hours at 390.00 per hour.	702.00
10/14/11	Continue to prepare rebuttal testimony of Troy Rendell. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/14/11	Continue to prepare rebuttal testimony of Sue Chambers. D. Bruce May .90 hours at 390.00 per hour.	351.00
10/14/11	Continue to prepare rebuttal testimony of Stan Szczygiel (.3); review OPC testimony (.1). D. Bruce May .40 hours at 390.00 per hour.	156.00
10/14/11	Continue to prepare rebuttal testimony of Troy Rendell. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/14/11	Conference call regarding rate case and YES complaint. D. Bruce May 2.40 hours at 390.00 per hour.	936.00
10/14/11	Various preparations for interview of S. Grisham including outline of pertinent allegations and review of background documents; participate in interview and notes to file; finalize affidavit. E. Bevington 3.50 hours at 390.00 per hour.	1365.00

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10/14/11	Begin to finalize Aqua Utilities of Florida's responses to Staff's Second Set of Discovery. Gigi Rollini 1.80 hours at 200.00 per hour.	360.00
10/14/11	Continue to prepare Motion to Strike Response to Response; continue to prepare Rebuttal Testimony of T. Rendell; continue to prepare Rebuttal Testimony of F. Seidman; finalize FS-1 Exhibit to F. Seidman's testimony. Gigi Rollini 3.10 hours at 200.00 per hour.	620.00
10/15/11	Continue to prepare rebuttal testimony of Troy Rendell. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/15/11	Continue to review testimony of Denise Vandiver and Earl Poucher regarding quality of service (.6); research regarding complaint statistics (.2). D. Bruce May .80 hours at 390.00 per hour.	312.00
10/15/11	Continue to prepare rebuttal testimony of Sue Chambers. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
10/16/11	Draft/revise AUF's Answers to Staff's second Set of Interrogatories and continue to prepare multiple interrogatory attachments for submission to Staff. Georgianna Hatch 1.80 hours at 155.00 per hour.	279.00
10/16/11	Continue to prepare rebuttal testimony of Stan Szczygiel. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/16/11	Continue to prepare answers and objections to Staff's second Set of Interrogatories to AUF. D. Bruce May .50 hours at 390.00 per hour.	195.00

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10/16/11	Finalize answers to Staff's Second ROGs. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/16/11	Continue to prepare Motion to Strike; correspondence regarding Rebuttal Testimony; correspondence regarding pre-hearing statements. Gigi Rollini 4.10 hours at 200.00 per hour.	820.00
10/16/11	Begin to review YES Third Set of Discovery and First Request for Admissions. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/17/11	Assist with preparation of AUF Rebuttal Testimony re: review of prior OPC Production of Document responses and attachments. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
10/17/11	Strategy conference with B. May re: discovery deadlines and rebuttal testimony. Georgianna Hatch .30 hours at 155.00 per hour.	46.50
10/17/11	Draft/revise AUF's Answers to Staff's second Set of Interrogatories and finalize; prepare interrogatory attachments for submission to Staff and parties of record.(2.1); update discovery summary/matrix (.2). Georgianna Hatch 2.40 hours at 155.00 per hour.	372.00
10/17/11	Continue to prepare rebuttal testimony of Stan Szczygiel. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
10/17/11	Review discovery from Pasco County. D. Bruce May .70 hours at 390.00 per hour.	273.00

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10/17/11	Review and consideration of e-mail correspondence from OPC regarding stipulations; conference with client; provide response to OPC.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
10/17/11	Prepare, edit and finalize interrogatory responses to Staff.		
	D. Bruce May .60 hours at 390.00 per hour.		234.00
10/17/11	Review most current draft rebuttal testimony of Preston Luitweiler.		
	D. Bruce May .70 hours at 390.00 per hour.		273.00
10/17/11	Begin review of most current draft rebuttal testimony of Frank Seidman.		
	D. Bruce May .50 hours at 390.00 per hour.		195.00
10/17/11	Begin review of most current draft rebuttal testimony of Troy Rendell.		
	D. Bruce May .80 hours at 390.00 per hour.		312.00
10/17/11	Analysis/Strategy: Determine action items for completion.		
	Gigi Rollini .20 hours at 200.00 per hour.		40.00
10/17/11	Correspondence regarding Rebuttal Testimony and Response to Customer Hearings; finalize Motion to Strike unauthorized YES Rebuttal; correspondence regarding Pre-hearing Statement; receive and review Used & Useful Stipulations; continue to prepare Rebuttal Testimony on Used & Useful.		
	Gigi Rollini 4.10 hours at 200.00 per hour.		820.00
10/17/11	Consider final discovery to be propounded before discovery deadline.		
	Gigi Rollini .20 hours at 200.00 per hour.		40.00

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10/18/11	Review discovery from Pasco County; prepare email correspondence to AUF personnel re: Pasco County discovery and critical deadlines; update discovery summary/matrix. Georgianna Hatch .50 hours at 155.00 per hour.	77.50
10/18/11	Complete preparation of issue summary for all OPC discovery issued to AUF re: OPC Interrogatories Sets 1 - 9. Georgianna Hatch 2.10 hours at 155.00 per hour.	325.50
10/18/11	Conference call with client regarding Sue Chambers' testimony. D. Bruce May 1.40 hours at 390.00 per hour.	546.00
10/18/11	Continue to prepare draft rebuttal testimony of Sue Chambers. D. Bruce May .80 hours at 390.00 per hour.	312.00
10/18/11	Continue to prepare rebuttal testimony of Stan Szczygiel. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
10/18/11	Continue to analyze best response to YES Subpoena and Deposition Notice regarding S. Grisham; receive and review Pasco County First Set of Discovery. Gigi Rollini .40 hours at 200.00 per hour.	80.00
10/18/11	Continue to prepare Motion to Quash Subpoena and Deposition Notice; continue to prepare T. Rendell Rebuttal Testimony. Gigi Rollini 1.80 hours at 200.00 per hour.	360.00
10/19/11	Prepare revisions to Troy Rendell's testimony. D. Bruce May .90 hours at 390.00 per hour.	351.00

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10/19/11	Continue to review and revise Sue Chambers Rebuttal testimony; forward same to client. D. Bruce May 2.10 hours at 390.00 per hour.	819.00
10/19/11	Continue to review and revise Stan Szczygiel rebuttal testimony. D. Bruce May 3.10 hours at 390.00 per hour.	1209.00
10/19/11	Begin review of Staff's Fifth Set of ROGs. D. Bruce May .40 hours at 390.00 per hour.	156.00
10/19/11	Review and analyze Commission Order regarding YES' Motion for Investigation. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/19/11	Review e-mail from OPC regarding Motion to Extend Briefing Deadline; conference call with client; respond to same. D. Bruce May .30 hours at 390.00 per hour.	117.00
10/19/11	Receive and analyze Public Service Commission Order Denying YES Motion for Investigation. Gigi Rollini .40 hours at 200.00 per hour.	80.00
10/19/11	Receive and review Staff's Fifth Set of ROGs. Gigi Rollini .20 hours at 200.00 per hour.	40.00
10/20/11	Prepare draft of first Request for Production to Pasco County for attorney's review. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
10/20/11	Continue to prepare Troy Rendell's rebuttal testimony; review exhibits thereto. D. Bruce May 1.10 hours at 390.00 per hour.	429.00
10/20/11	Review e-mail from Staff counsel regarding issues list. D. Bruce May .30 hours at 390.00 per hour.	117.00

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10/20/11	Continue to prepare Stan Szczygiel rebuttal testimony. D. Bruce May .90 hours at 390.00 per hour.	351.00
10/20/11	Prepare edits to Sue Chambers testimony; provide same to client. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/20/11	Prepare and file letter regarding revenue report. D. Bruce May .20 hours at 390.00 per hour.	78.00
10/20/11	Conference call with client regarding Stan Szczygiel's rebuttal testimony. D. Bruce May 1.50 hours at 390.00 per hour.	585.00
10/20/11	Correspondence regarding Rebuttal Testimony and continued preparation of Testimony for S. Chambers and S. Szczygiel; continue to prepare T. Rendell Rebuttal. Gigi Rollini .50 hours at 200.00 per hour.	100.00
10/20/11	Pleadings: Finalize final discovery pleadings for filing with the Public Service Commission and service of all documents of parties of record. Gigi Rollini .50 hours at 200.00 per hour.	100.00
10/20/11	Finalize final set of written discovery to Pasco County. Gigi Rollini .80 hours at 200.00 per hour.	160.00

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10/21/11	Email correspondence with M. Hopper, AUF re: responses to Staff's second Request for Production ("PODs"); incorporate AUF's responses to Staff PODs into template and edit/revise; prepare attachments to AUF's responses to Staff's PODs (1.3); prepare templates for Staff's 3rd PODs (.5) and 3rd set of Interrogatories (.8) to AUF. Georgianna Hatch 2.60 hours at 155.00 per hour.	403.00
10/21/11	Review of additional discovery from OPC and Staff; update discovery deadline summary; prepare email correspondence to AUF re: outstanding discovery deadlines. Georgianna Hatch .80 hours at 155.00 per hour.	124.00
10/21/11	Begin to review draft responses to Staff's second POD request. D. Bruce May .70 hours at 390.00 per hour.	273.00
10/21/11	Conference call with client regarding rebuttal testimony of Stan Szczygiel. D. Bruce May 2.50 hours at 390.00 per hour.	975.00
10/21/11	Continue to prepare Rebuttal Testimony, including of T. Rendell and S. Szczygiel exhibit. Gigi Rollini 1.10 hours at 200.00 per hour.	220.00

Total Fees for Professional Services\$ 126,186.50

Name	Title	Hours	Rate	Value
Bevington, Elizabeth L.	Partner	5.20	390.00	2,028.00
May, D. Bruce	Partner	173.60	390.00	67,704.00
Cox, Kevin W.	Associate	42.60	200.00	8,520.00

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Rollini, Gigi	Associate	126.60	200.00	25,320.00
Hatch, Georgianna	Paralegal	145.90	155.00	22,614.50

Reimbursable costs through October 21, 2011

07/05/11	OTHER D. Bruce May; Library Purchases; Lexis research charges; 07/05/11	80.00
08/25/11	Out Of Town Travel (Costomer Service Hearing Amex Airfare D.MAY/8671699318 Depart Date:08/29/11 Arr Date:08/29/11 Tallahassee/Atlanta	485.00
08/29/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8.91
08/29/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8.34
08/29/11	Meals D. Bruce May; Lunch; Lunch expense associated with attendance at customer service hearings; 08/29/11	9.70
08/30/11	Local Travel Van Madden; Mileage - Local; Deliver package to Office of Public Counsel at the Pepper building.; 08/30/11	1.11
08/30/11	Local Travel Eric G. Kent; Mileage - Local; Florida Public Service Commission; Deliver to F.P.S.C. general counsel for B. May; 08/30/11	4.44

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08/30/11	Out Of Town Travel	109.89
	D. Bruce May; Lodging; Lodging expense associated with attendance at Greenacres customer service hearing; 08/29/2011 through 08/30/2011	
08/31/11	Out Of Town Travel	110.09
	D. Bruce May; Lodging; Lodging expense associated with attendance at Ft. Myers/Sebring customer service hearing; 08/30/2011 through 08/31/2011	
09/01/11	Out Of Town Travel	133.88
	D. Bruce May; Lodging; Lodging expense associated with attendance at Chuluota customer service hearing; 08/31/2011 through 09/01/2011	
09/02/11	OTHER	1.80
	D Bruce May Conf call on 090211	
09/07/11	Messenger Services - 08/30/11	3.00
09/07/11	Local Travel	3.89
	Van Madden; Mileage - Local; Pick up signed documents from Troy Rendell.; 09/07/11	
09/08/11	Local Travel	1.11
	Van Madden; Mileage - Local; Deliver package to J.R. Kelly with the Office of Public Commission.; 09/08/11	
09/08/11	Delivery Services/Messengers	8.95
	United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	
09/08/11	Delivery Services/Messengers	8.37
	United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	

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09/08/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654	8.37
09/08/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commision; Deliver envelope to General Counsel for B may.; 09/08/11	7.22
09/09/11	Messenger Services - 09/07/11	5.00
09/12/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commision; Pick up from C. Klancke for B May.; 09/12/11	7.22
09/13/11	Out Of Town Travel D. Bruce May; Lodging; Lodging expense associated with Gainesville customer service hearing on 9/12/11; 09/12/2011 through 09/13/2011	115.70
09/14/11	Out Of Town Travel D. Bruce May; Lodging; Lodging expense associated with Palatak and Eustis customer service hearings on 9/13/11; 09/13/2011 through 09/14/2011	109.67
09/14/11	OTHER D Bruce May Conf call on 091411	4.63
09/15/11	Messenger Services - 09/12/11	6.00
09/16/11	CL Delivery - Inv. #9711 - Courtyard, West Palm - 08/30/11	18.00
09/16/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8.95

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09/16/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8.37
09/16/11	Local Travel Eric G. Kent; Mileage - Local; Florida Public Service Commission; Deliver to F.P.S.C. General Counsel for B. May; 09/16/11	6.66
09/16/11	Local Travel Barry C. Ivey; Mileage - Local; Troy Rendell; Pick up document from Troy Rendell; 09/16/11	5.00
09/20/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	11.40
09/20/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	11.40
09/20/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654	11.40
09/20/11	Local Travel Van Madden; Mileage - Local; Deliver package to Caroline Klancke and Ralph Jaeger at the Florida Public Service Commission.; 09/20/11	7.22
09/21/11	Messenger Services - 09/15/11	5.00
09/21/11	Messenger Services - 09/19/11	3.00
09/21/11	Messenger Services - 09/16/11	6.00

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09/21/11	Local Travel Eric G. Kent; Mileage - Local; Florida Public Service Commission; Deliver to F.P.S.C. General Counsel for B. May; 09/21/11	6.66
09/22/11	Federal Express - Inv# 7-630-14814 - Jennifer Gillas - 9/13/11	12.21
09/22/11	Delivery Services/Messengers United Parcel Service MARY MCFALL HOPPER AQUA AMERICA INC 762 WEST LANCASTER AVENUE BRYN MAWR PA 19010	10.55
09/22/11	Delivery Services/Messengers United Parcel Service RICK FOX TRICIA WI AQUA UTILITIES FLORIDA IN 510 HIGHWAY 466 LADY LAKE FL 32159	7.72
09/22/11	Delivery Services/Messengers United Parcel Service KIMBERLY A. JOYCE AQUA AMERICA INC 762 WEST LANCASTER AVENUE BRYN MAWR PA 19010	10.55
09/23/11	Messenger Services - 09/21/11	6.00
09/23/11	Messenger Services - 09/20/11	6.00
09/23/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8.37
09/23/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654	8.37

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09/23/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8.95
09/23/11	Local Travel Eric G. Kent; Mileage - Local; Aqua Utilities; Deliver to T. Rendell of A.U.F. for B. May; 09/23/11	5.00
09/23/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Deliver package to General Counsel for B May.; 09/23/11	7.22
09/23/11	Local Travel Barry C. Ivey; Mileage - Local; Troy Rendell; Pick up document from Troy Rendell; 09/23/11	5.00
09/26/11	Delivery Services/Messengers United Parcel Service MR. RICK FOX 14812 BALLANTYNE COUNTRY CLUB DRIVE CHARLOTTE NC 28277	27.13
09/26/11	Delivery Services/Messengers United Parcel Service	0.58
09/27/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8.95

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09/27/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654	8.37
09/27/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8.37
09/27/11	Local Travel Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Deliver package to General Counsel for B May.; 09/27/11	7.22
09/27/11	Local Travel Van Madden; Mileage - Local; Pick up package for Bruce may from the Florida Public Service Commission.; 09/27/11	3.89
09/30/11	Messenger Service - 09/23/11	5.00
09/30/11	Messenger Services - 09/27/11	5.00
09/30/11	Local Travel Eric G. Kent; Mileage - Local; Florida Public Service Commission; File with P.S.C. Clerk for B. May; 09/30/11	6.66
10/03/11	Delivery Services/Messengers United Parcel Service KELLY SULLIVAN KELLY SULLIVAN 570 OSPREY LAKES CIRCLE CHULUOTA FL 32766	8.87
10/03/11	Delivery Services/Messengers United Parcel Service KENNETH M. CURTIN ADAMS AND REESE LLP 150 SECOND AVENUE NORTH SAINT PETERSBURG FL 33701	8.30

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10/03/11	Delivery Services/Messengers United Parcel Service JOSEPH D. RICHARDS PASCO COUNTY ATTORNEY'S OFF 8731 CITIZENS DRIVE NEW PORT RICHEY FL 34654	8.30
10/03/11	Local Travel Van Madden; Mileage - Local; Pick up signed documents from Troy Rendell with Aqua.; 10/03/11	5.55
10/04/11	Local Travel Eric G. Kent; Mileage - Local; Florida Public Service Commission; Deliver to F.P.S.C. General Counsel for B. May; 10/04/11	6.66
10/05/11	Delivery Services/Messengers United Parcel Service MARY MCFALL HOPPER AQUA AMERICA INC 762 WEST LANCASTER AVENUE BRYN MAWR PA 19010	10.45
10/05/11	Local Travel Barry C. Ivey; Mileage - Local; Aqua Utilities; Deliver Cd to Troy Rendell; 10/05/11	5.00
10/06/11	Local Travel Van Madden; Mileage - Local; Pick up package for Bruce may from the security desk at the Florida Public Service Commission.; 10/06/11	7.22
10/07/11	Messenger Services - 10/05/11	7.00
10/07/11	Messenger Services - 09/30/11	6.00
10/07/11	Messenger Services - 10/03/11	5.00
10/07/11	Messenger Services - 10/04/11	6.00
10/07/11	Delivery Services/Messengers United Parcel Service PRESTON LUITWEILER AQUA AMERICA INC 762 WEST LANCASTER AVENUE BRYN MAWR PA 19010	10.45
10/07/11	Local Travel Eric G. Kent; Mileage - Local; Aqua Utilities of Florida; Deliver to T. Rendell of A.U.F. for B. May; 10/07/11	3.33

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10/07/11	Local Travel	7.22
	Van Madden; Mileage - Local; Pick up package for Bruce may from the security desk at the Florida Public Service Commission.; 10/07/11	
10/10/11	Out Of Town Travel	152.63
	D. Bruce May; Mileage; One way mileage expense associated with New Port Richey and Lakeland customer service hearings; 10/10/11	
10/11/11	Out Of Town Travel	107.91
	D. Bruce May; Lodging; Lodging expense associated with New Port Richey customer service hearing; 10/10/2011 through 10/11/2011	
10/12/11	Service Messenger - 10/06/11	6.00
10/12/11	Service Messenger - 10/07/11	7.00
10/12/11	Out Of Town Travel	109.76
	D. Bruce May; Lodging; Lodging expense associated with Lakeland customer service hearing; 10/11/2011 through 10/12/2011	
10/17/11	Messenger Service - 10/07/11	3.00
10/17/11	Local Travel	7.22
	Barry C. Ivey; Mileage - Local; Florida Public Service Commission; Hand Delivery to General Counsel.; 10/17/11	
	Copying	1,117.20
	Facsimile	156.00
	Telephone	9.28
	Postage	33.88
	Total Reimbursable Costs	\$ 3,343.69
	Current Billing for this Matter	<u>129,530.19</u>
	BALANCE DUE THIS INVOICE	<u>129,530.19</u>

Aqua Utilities Florida
Services provided by Timothy P Ward, CPA
2010 Rate Filing

<u>Month</u>	<u>Hours</u>	<u>Amount</u>	<u>Services</u>
May-10	52.25	\$ 5,734.86	Preparations/assignments for filing
Jun-10	165.25	\$ 18,099.75	Used and Useful and tax calculations
Jul-10	122.5	\$ 13,221.50	Used and Useful and tax calculations
Aug-10	175.25	\$ 19,397.75	Used and Useful, tax calculations, affiliated interest charge analysis
Sep-10	144.2	\$ 15,701.57	Used and Useful, tax calculations, MFR review
Oct-10	156.5	\$ 17,163.21	Assign, prepare, review discovery requests
Nov-10	118.5	\$ 12,942.45	Assign, prepare, review discovery requests
Dec-10	146.25	\$ 16,142.75	Assign, prepare, review discovery requests
Jan-11	172.75	\$ 18,708.36	Assign, prepare, review discovery requests
Feb-11	97	\$ 10,640.58	Assign, prepare, review discovery requests
Mar-11	172	\$ 19,006.19	Assign, prepare, review discovery requests
Apr-11	125	\$ 13,692.60	Assign, prepare, review discovery requests
May-11	115.25	\$ 12,447.34	Assign, prepare, review discovery and review staff report
Jun-11	4.5	\$ 490.40	Assign, prepare, review discovery requests
	1767.2	\$ 193,389.31	
Average Rate		\$ 109.43	

Summary:	<u>Hours</u>	<u>%</u>
Discovery, etc.	1107.75	62.7%
U&U, tax, etc.	607.2	34.4%
Preparation	52.25	3.0%
Total	1767.2	100.0%

AUF Rate Case Exps estimate for Ronald J Pasceri

Hourly rate \$ 85.00
 Hourly rate incl expenses: \$ 86.80

Staff's Third Set of Interrogatories - Number 33 & 34

				Rate Base Reqts/Recon/ Analysis/Tax/ Other	MFR Process - Validation/A nalysis	Audit Review/ Responses	Deficiency Responses	OPC Discovery Responses	Staff Data Request Responses	Review/Analyze Staff/OPC proposals	PSC Order - accounting reqts	Testimony related
<u>PAA Scenario - No Protests/OPC discovery</u>												
Period	Hours	Amount										
Mar-2010	10.0	\$ 875	Actual	10.0								
Apr-2010	125.5	\$ 10,893	Actual	125.5								
May-2010	125.0	\$ 10,850	Actual	125.0								
Jun-2010	109.5	\$ 9,508	Actual	109.5								
Jul-2010	155.0	\$ 13,438	Actual	83.0	56.0	16.0						
Aug-2010	153.0	\$ 13,255	Actual	74.0	75.0	4.0						
Sep-2010	56.5	\$ 4,919	Actual	8.0	18.0	25.0	4.0	1.5				
Oct-2010	97.0	\$ 8,461	Actual	21.0		42.0		34.0				
Nov-2010	83.5	\$ 7,242	Actual	4.5				37.0	42.0			
Dec-2010	107.5	\$ 9,329	Actual	2.5				55.0	50.0			
Jan-2011	49.5	\$ 4,332	Actual	2.0				8.0	39.5			
Feb-2011	50.0	\$ 4,369	Actual	2.0					48.0			
Mar-2011	108.5	\$ 9,424	Actual	2.5				94.0	12.0			
Apr-2011	108.5	\$ 9,429	Actual	4.0				104.5				
May-2011	65.0	\$ 5,650	Actual					8.0		53.5		
Jun-2011		\$ -	Actual									
Jul-2011		\$ -	Actual									
Aug-2011		\$ -	Actual									
Sep-2011	8.0	\$ 694	Estimate					3.0		5.0		
Oct-2011	56.0	\$ 4,861	Estimate						3.0	45.0		8.0
Nov-2011		\$ -	Estimate									
Total Est	1468.0	\$ 127,528		573.5	149.0	87.0	4.0	345.0	194.5	103.5		8.0

AUF 2010 Rate Case activities by month				D. T. Franceski				10/11/11	DTF
\$ per hr rate:		85.00							
\$/hr inclg expnses:		86.80							

AUF 2010 Rate Case activities				10/11/11
D. T. Franceski				1,041.7
Date	Day	For	Job	Hrs
03/01/10	Mon	AUF	review emails	1.5
03/02/10	Tue	AUF	build 2009 rates for blng anlsys	3.0
03/03/10	Wed	AUF	research	2.0
03/04/10	Thu	AUF	2009 rates, 2007 O&M	7.5
03/05/10	Fri	AUF	B7&8 data from 2008 filing into new data source file	6.8
03/08/10	Mon	AUF	create MFR link list & data file rqmnts; create input forms for F1-4	7.0
03/09/10	Tue	AUF	prep MFR	3.5
03/17/10	Wed	AUF	review Troy's rate calcs	0.5
03/22/10	Mon	AUF	MFR code links & alloc calcs (staff mtg)	4.5
03/23/10	Tue	AUF	elasticity w/Stan	2.0
04/07/10	Wed	AUF	Plan MFR w/Troy, Stan	6.5
04/08/10	Thu	AUF	Plan MFR w/Troy, Tim	0.5
04/16/10	Fri	AUF	modify MFR for Rate Base	6.5
04/20/10	Tue	AUF	MFR	3.5
04/21/10	Wed	AUF	MFR balance sheets, GL data	8.0
04/22/10	Thu	AUF	GL data: analyze, format, link codes	4.5
04/23/10	Fri	AUF	split GL file, link to A-17,-18, B-5,-6	3.0
04/26/10	Mon	AUF	SSea bad debt alalysis, GL links, billing accuracy file	3.5
04/27/10	Tue	AUF	MFR balance sheets, GL data	4.0
05/03/10	Mon	AUF	link B-4,13,14,15	6.0
05/04/10	Tue	AUF	MFR	7.5
05/05/10	Wed	AUF	MFR	4.5
05/06/10	Thu	AUF	Admin expenses	6.0
05/07/10	Fri	AUF	Admin expenses	2.0
05/10/10	Mon	AUF	Billing detrmnts	9.0
05/11/10	Tue	AUF	MFR plnng w Troy	1.5
05/12/10	Wed	AUF	water flow data, plng w/Troy	2.0
05/13/10	Thu	AUF	MFR plnng w Troy, blllg analysis	7.5
05/14/10	Fri	AUF	MFR	9.0
05/17/10	Mon	AUF	MFR	7.5
05/18/10	Tue	AUF	Billing detrmnts, new GL, relink	5.0
05/19/10	Wed	AUF	Billing detrmnts, plnng w/Tim	6.0
05/21/10	Fri	AUF	Billing detrmnts	9.0
05/24/10	Mon	AUF	Billing detrmnts	7.7
05/25/10	Tue	AUF	Swr Billing detrmnts, mtgs	8.5
05/26/10	Wed	AUF	Swr Billing detrmnts	8.2
05/27/10	Thu	AUF	Swr Billing detrmnts; 1hr RC mtg	7.0
06/01/10	Tue	AUF	Billing analysis - swr	6.8
06/02/10	Wed	AUF	Billing analysis - swr	6.0
06/03/10	Thu	AUF	Billing analysis - swr	7.0
06/04/10	Fri	AUF	Billing analysis - swr	3.0
06/07/10	Mon	AUF	MFR	6.0
06/08/10	Tue	AUF	MFR	7.8
06/09/10	Wed	AUF	MFR	3.5
06/15/10	Tue	AUF	MFR	4.3
06/16/10	Wed	AUF	Billing analysis - wtr	4.0
06/17/10	Thu	AUF	MFR	7.0
06/18/10	Fri	AUF	MFR	4.0
06/21/10	Mon	AUF	Billing analysis - OT	6.5
06/22/10	Tue	AUF	Billing analysis - OT	7.5
06/23/10	Wed	AUF	MFR E-5, B-4	4.5
06/24/10	Thu	AUF	MFR E-2s, Sewer billing	3.5

Date	Day	For	Job	Hrs
06/29/10	Tue	AUF	MFR	8.7
06/30/10	Wed	AUF	MFR	8.0
07/01/10	Thu	AUF	MFR, Cust Deps data file	6.5
07/02/10	Fri	AUF	D-7	6.0
07/06/10	Tue	AUF	MFR	6.0
07/07/10	Wed	AUF	MFR	5.0
07/08/10	Thu	AUF	MFR, B-3	8.5
07/09/10	Fri	AUF	MFR, A-3, B-3	8.5
07/13/10	Tue	AUF	proforma plant adds & links	4.5
07/14/10	Wed	AUF	MFR, mtg	4.3
07/15/10	Thu	AUF	MFR	9.0
07/16/10	Fri	AUF	MFR	3.0
07/19/10	Mon	AUF	MFR, minimodel, mtg w/Chris	9.3
07/20/10	Tue	AUF	MFR	9.0
07/21/10	Wed	AUF	MFR	9.2
07/22/10	Thu	AUF	MFR, U&U	8.0
07/23/10	Fri	AUF	MFR	8.5
07/26/10	Mon	AUF	Swr E1s, E-2s; mtg	9.0
07/27/10	Tue	AUF	Billing analysis - swr 7.5, wtr 4.5	12.0
07/28/10	Wed	AUF	MFR	10.5
07/29/10	Thu	AUF	MFR	9.0
07/30/10	Fri	AUF	MFR	10.0
08/02/10	Mon	AUF	MFR, blg anlys	6.5
08/03/10	Tue	AUF	MFR	9.5
08/04/10	Wed	AUF	MFR, blg anlys	9.5
08/05/10	Thu	AUF	MFR, mtg w/Chris prelim rates	8.5
08/06/10	Fri	AUF	MFR, blg anlys	6.0
08/09/10	Mon	AUF	MFR	7.0
08/10/10	Tue	AUF	MFR, wtr consol fctr frmlas, prep CEO ovrrw	8.5
08/11/10	Wed	AUF	MFR	7.0
08/12/10	Thu	AUF	MFR	9.5
08/13/10	Fri	AUF	MFR, Wtr rate dsgn	9.2
08/16/10	Mon	AUF	MFR	8.3
08/17/10	Tue	AUF	MFR	9.5
08/18/10	Wed	AUF	MFR	8.5
08/19/10	Thu	AUF	MFR, rate design scenarios	10.0
08/20/10	Fri	AUF	MFR, rate design scenarios, Chris calls	9.5
08/23/10	Mon	AUF	MFR, mtg w/Chris	9.5
08/24/10	Tue	AUF	MFR almost done	8.5
08/25/10	Wed	AUF	final review; change D-1 to composite rate	9.3
08/26/10	Thu	AUF	finish MFR	8.5
08/27/10	Fri	AUF	document process flow, bind MFR (ship)	7.3
08/30/10	Mon	AUF	file workpapers	6.3
08/31/10	Tue	AUF	program supl schds for U&U Interim	6.0
09/01/10	Wed	AUF	file mtnce	7.0
09/02/10	Thu	AUF	calls	2.0
09/09/10	Thu	AUF	emails	3.0
09/13/10	Mon	AUF	OPC discovery	5.3
09/14/10	Tue	AUF	OPC discovery, 5 max day revised	6.5
09/15/10	Wed	AUF	emails 3.5, OPC discovery	6.5
09/16/10	Thu	AUF	OPC discovery	7.5
09/20/10	Mon	AUF	OPC discovery	2.0
09/22/10	Wed	AUF	Audit request	2.0
09/23/10	Thu	AUF	run crctd schds E-1	2.0
09/27/10	Mon	AUF	deficiency analysis-OK	7.3
09/28/10	Tue	AUF	deficiencies-revise D-2	4.5
09/29/10	Wed	AUF	deficiencies-revise D-2	3.0

Date	Day	For	Job	Hrs
10/04/10	Mon	AUF	interim rev calcs, mtg	3.5
10/05/10	Tue	AUF	discovery	2.0
10/06/10	Wed	AUF	discovery	3.5
10/25/10	Mon	AUF	discovery	4.0
11/02/10	Tue	AUF	Interim	0.5
11/03/10	Wed	AUF	Interim,MFR doc'n,emails	2.0
11/11/10	Thu	AUF	interim hearing video	0.5
11/12/10	Fri	AUF	staff data requests	1.0
11/15/10	Mon	AUF	staff data requests, conf call	2.0
11/16/10	Tue	AUF	staff data requests	1.0
11/17/10	Wed	AUF	staff data requests	6.0
11/18/10	Thu	AUF	staff data requests	7.5
11/22/10	Mon	AUF	status call	0.7
11/23/10	Tue	AUF	staff data requests	6.5
11/24/10	Wed	AUF	Staff DR & OPC	7.0
11/29/10	Mon	AUF	discovery & conf call	6.0
11/30/10	Tue	AUF	Staff DR & OPC	7.0
12/01/10	Wed	AUF	OPC discovery	6.0
12/02/10	Thu	AUF	OPC discovery	7.0
12/06/10	Mon	AUF	discovery & conf call	4.0
12/13/10	Mon	AUF	OPC discovery, Staff .5	4.5
12/14/10	Tue	AUF	RC expns estimates	2.5
12/16/10	Thu	AUF	OPC discovery	5.5
12/17/10	Fri	AUF	staff data rqst ERC	6.7
12/20/10	Mon	AUF	staff data rqst set 10 2 hr, ERC 5.3	7.3
12/21/10	Tue	AUF	staff data rqst ERC	6.5
12/22/10	Wed	AUF	staff data rqst ERC	8.8
12/23/10	Thu	AUF	staff data rqst ERC	9.7
12/28/10	Tue	AUF	staff data rqst ERC	6.0
12/29/10	Wed	AUF	staff data rqst ERC	7.0
12/30/10	Thu	AUF	staff data rqst ERC	3.0
01/03/11	Mon	AUF	Staff data rqsts	6.0
01/04/11	Tue	AUF	Staff data rqsts	8.0
01/05/11	Wed	AUF	Staff data rqsts	1.0
01/06/11	Thu	AUF	Staff data rqsts	3.0
01/10/11	Mon	AUF	discovery	3.5
01/11/11	Tue	AUF	discovery	1.0
01/12/11	Wed	AUF	discovery status call	1.0
01/13/11	Thu	AUF	discovery	1.0
01/17/11	Mon	AUF	disc status conf call	1.0
01/24/11	Mon	AUF	disc & conf call	2.0
01/27/11	Thu	AUF	discovery	2.0
01/31/11	Mon	AUF	data rqsts & conf call	2.0
02/01/11	Tue	AUF	discovery	2.0
02/02/11	Wed	AUF	discovery	1.0
02/04/11	Fri	AUF	discovery	1.0
02/09/11	Wed	AUF	data rqsts	1.0
02/11/11	Fri	AUF	data rqsts	0.5
02/15/11	Tue	AUF	data rqsts	1.5
02/16/11	Wed	AUF	data rqsts	1.0
02/22/11	Tue	AUF	data rqsts	1.0
02/28/11	Mon	AUF	Stff data rqst, OPC 3rd 1hr	3.5
03/01/11	Tue	AUF	OPC discvry	2.0
03/10/11	Thu	AUF	OPC discvry	1.0
03/21/11	Mon	AUF	min/max bill calcs	3.5
03/22/11	Tue	AUF	status call	1.0
03/23/11	Wed	AUF	OPC discvry	0.5

Date	Day	For	Job	Hrs
04/05/11	Tue	AUF	OPC discvry	1.5
04/07/11	Thu	AUF	AUF OPC disc	1.0
04/12/11	Tue	AUF	OPC discvry	2.0
04/18/11	Mon	AUF	OPC discvry	1.0
04/21/11	Thu	AUF	OPC discvry	1.5
04/25/11	Mon	AUF	OPC discvry	1.5
04/26/11	Tue	AUF	OPC discvry	2.2
04/27/11	Wed	AUF	OPC discvry	2.0
04/28/11	Thu	AUF	OPC discvry	1.0
05/03/11	Tue	AUF	OPC discvry	1.0
05/04/11	Wed	AUF	OPC discvry	3.0
05/11/11	Wed	AUF	OPC discvry	8.5
05/12/11	Thu	AUF	OPC disc; staff rec'n	9.0
05/13/11	Fri	AUF	OPC disc 4.5; staff rec'n	9.0
05/16/11	Mon	AUF	OPC discvry	7.5
05/17/11	Tue	AUF	staff rec'n review	8.5
05/18/11	Wed	AUF	staff rec'n review	9.3
05/20/11	Fri	AUF	staff rec'n review	3.5
05/23/11	Mon	AUF	staff crctd rec'n	4.5
05/24/11	Tue	AUF	PSC Agenda hearing	12.5
05/26/11	Thu	AUF	PSC dscsn	1.5
05/31/11	Tue	AUF	cust lookup	2.5
06/07/11	Tue	AUF	status call	0.4
06/14/11	Tue	AUF	status call, PSC order review	2.5
06/23/11	Thu	AUF	files, backbill	1.3
07/05/11	Tue	AUF	status, protests	1.0
07/19/11	Tue	AUF	status	0.5
07/20/11	Wed	AUF	hearing mail lists	1.0
07/25/11	Mon	AUF	hearing mail lists	2.7
07/26/11	Tue	AUF	status	0.3
07/29/11	Fri	AUF	hearing mail lists	0.2
08/09/11	Tue	AUF	discovery	0.5
08/11/11	Thu	AUF	discovery, OPC, YES	1.0
08/12/11	Fri	AUF	OPC dscvry	2.0
08/16/11	Tue	AUF	status call .3, OPC dscvry	4.8
08/17/11	Wed	AUF	OPC dscvry	2.0
08/18/11	Thu	AUF	OPC dscvry	1.0
08/19/11	Fri	AUF	OPC dscvry	1.0
08/22/11	Mon	AUF	OPC dscvry	3.0
08/23/11	Tue	AUF	OPC dscvry	5.0
08/24/11	Wed	AUF	OPC dscvry	4.0
08/26/11	Fri	AUF	OPC dscvry 1, avg bill chart for hearings	4.7
08/29/11	Mon	AUF	OPC dscvry	8.0
08/30/11	Tue	AUF	OPC dscvry	2.0
09/01/11	Thu	AUF	OPC dscvry	0.5
09/02/11	Fri	AUF	OPC dscvry	2.5
09/06/11	Tue	AUF	OPC dscvry	2.0
09/08/11	Thu	AUF	OPC dscvry	2.0
09/09/11	Fri	AUF	OPC dscvry	2.0
09/26/11	Mon	AUF	OPC tstmny rww	5.5

AQUA SERVICES CHECK REQUEST COMPANY #11



TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

VENDOR NO #

Timothy P. Ward

1 Vendor Name

2 Address

170 Cameron Drive

3

Holland, PA 18966

4

5 Federal Tax Identification No.

180-42-8084

6 Business Purpose:

Consulting Fees

Requested By:

Kelly Ann Burns

Purchasing Managers Approval

Manager/Officer Approval

Invoice Nos.

None listed

Special Instructions

Invoice Dates

6/1/2010

Please contact K. Burns when check

is cut. Thanks.

Invoice Due Date/ Or Date Required

Upon Receipt

Amount

\$13,610.00

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

OK mm 6-7-10

Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
33-9001	186101		5,734.86	M92105
34-9001	186101		5,570.22	M91925
10-9	675800		2,304.92	M92164
			\$13,610.00	

RECEIVED
JUN 08 2010

ACCOUNTS PAYAB

RECEIVED
JUN 04 2010

ACCOUNTS PAYAB

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
May, 2010

Payable on receipt

Billing for services rendered - 5/03/10 through 5/30/10

	\$ 13,610.00
VA Consolidated	\$ 5,570.22
AUF	\$ 5,734.86
AZ	\$ 2,304.92

Services:

Manage post hearing VA consolidated filing activities. Commence preparation of schedule and assignments for AUF filing.

Review VA hearing transcripts and draft brief for filed on 5/7/10. Interact with VA staff members on briefing issues

Review past rate change bill validations

Research AZ regulatory environment

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
May 3, 2010 through May 30, 2010

	Date	Bryn Mawr Time	Total Hrs	Home Office	Total Hrs	Lunch/ Dinner	Grand Total Hrs.	Mileage	Parking/ Tolls	VA Hours	FLA Hours	AZ Hours
Wk of 5/3/10	05/03/10	745a-1215p	4.50				4.50	70	\$ 3.00	4.50		
	05/04/10	7a-230p	7.50			0.50	7.00	70	\$ 3.00	7.00		
	05/05/10	1030a-3p	4.50	7a-830a 7a-1130a & 130p-345p	1.50		6.00	70	\$ 3.00	6.00		
	05/06/10			7a-12p & 1p-3p	6.75		6.75			6.75		
	05/07/10				7.00		7.00			7.00		
	05/08/10						0.00			0.00		
Total Wk.	05/09/10						0.00			0.00		
			16.50		15.25	0.50	31.25					
Wk of 5/10/10	05/10/10			7a-8a & 10a-2p	6.00		6.00			6.00		
	05/11/10			7a-2p	8.00		8.00			6.00		
	05/12/10			8a-130p	5.50		5.50			5.50		
	05/13/10	1030a-330p	5.00	7a-9a	2.00		7.00	70	\$ 3.00	2.00	2.00	3.00
	05/14/10			7a-1230p	5.50		5.50			0.00	3.00	2.50
	05/15/10						0.00			0.00		
Total Wk.	05/16/10		5.00		28.00	0.00	30.00					
Wk of 5/17/10	05/17/10			7a-130p	7.50		7.50			0.00	2.00	5.50
	05/18/10			9a-2p	5.00		5.00			0.00	1.00	4.00
	05/19/10	1030a-230p	4.00	7a-930 & 8p-10p	4.00		8.00	70	\$ 3.00	0.00	2.00	6.00
	05/20/10			7a-230p	7.50		7.50			0.00	7.50	
	05/21/10			7a-1230p	5.50		5.50			0.00	5.50	
	05/22/10						0.00			0.00		
Total Wk.	05/23/10		4.00		29.50	0.00	33.50					
Wk of 5/24/10	05/24/10	745a-230p	6.75				6.75	70	\$ 3.00	0.00	6.75	
	05/25/10	745a-245p	7.00			0.50	6.50	70	\$ 3.00	0.00	6.50	
	05/26/10	8a-12p	4.00	330p-530p	2.00		6.00	70	\$ 3.00	0.00	8.00	
	05/27/10	8a-3p	7.00				7.00	70	\$ 3.00	0.00	7.00	
	05/28/10			7a-10a	3.00		3.00			0.00	3.00	
	05/29/10						0.00			0.00		
Total Wk.	05/30/10						0.00					
			24.75		5.00	0.50	29.25					
Gr Total thru 05/30/10			50.25		74.75	1.00	124.00	630.00	27.00	50.75	52.25	21.00
									Federal Mileage rate	40.9%	42.1%	16.9%
Billing Amt-Hrs								124.00	0.5			
Billing Amt-\$								\$ 13,268.00	\$ 315.00			
Mileage/Tolls								\$ 342.00				
Total								\$ 13,610.00				
VA								\$ 6,570.22				
AUF								\$ 6,734.88				
AZ								\$ 2,304.82	charge to M92164			

Rutas RequeridasXLS

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
June, 2010

Payable on receipt

Billing for services rendered - 5/31/10 through 7/04/10

	\$ 18,099.75
VA Consolidated	\$ -
AUF	\$ 18,099.75

Services:

Develop AUF Deferred taxes and Used/Useful and allocated expense calculations for 2010 rate filing.

RECEIVED
JUL 09 2010
ACCOUNTS PAYAB

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
May 31 2010 through July 4, 2010

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Office	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls
5/31/10	05/31/10						0.00		
	06/01/10			7a-1130a & 4p-645p	6.25		6.25		
	06/02/10	745a-230p	7.50				7.50	70	\$ 3.00
	06/03/10	830a-230p	8.00	4p-830p	1.50		7.50	70	\$ 3.00
	06/04/10	730a-330p	8.00				8.00	70	\$ 3.00
	06/05/10			7a-330p	8.50	0.5	8.00		
	06/06/10						0.00		
Total Wk. Wk of 6/7/10			21.50		16.25	0.50	37.25		
	06/07/10						0.00		
	06/08/10	11a-330p	4.50	7a-1015a	3.25	0.50	7.25	70	\$ 3.00
	06/09/10			7a-1p	6.00		6.00		
	06/10/10			7a-3p	8.00	0.50	7.50		
	06/11/10			230p	7.25	0.50	6.75		
	06/12/10						0.00		
	06/13/10						0.00		
Total Wk. Wk of 6/14/10			4.50		24.50	1.50	27.50		
	06/14/10	830a-315p	7.00				7.00	70	\$ 3.00
	06/15/10	745a-330p	7.75				7.75	70	\$ 3.00
	06/16/10			7a-1p	6.00		6.00		
	06/17/10			7a-230p	7.50		7.50		
	06/18/10			830a-1p	6.50		6.50		
	06/19/10						0.00		
	06/20/10						0.00		
Total Wk. Wk of 6/21/10			14.75		20.00	0.00	34.75		
	06/21/10	11a-3p	4.00	7a-10a	3.00	0.50	6.50	70	\$ 3.00
	06/22/10			845a-1145a & 230p-430p	7.00		7.00		
	06/23/10	1030a-315p	4.75	845a-945a	3.00		7.75	70	\$ 3.00
	06/24/10			715a-330p	8.25		8.25		
	06/25/10			7a-130p	6.50		6.50		
	06/26/10						0.00		
	06/27/10						0.00		
Total Wk. Wk of 6/28/10			8.75		27.75	0.50	36.00		
	06/28/10	715a-3p	7.75				7.75	70	\$ 3.00
	06/29/10			6a-7a & 9p-11p	3.00		3.00		
	06/30/10	7a-3p	8.00			1.00	7.00	70	\$ 3.00
	07/01/10	7a-330p	8.50				8.50	70	\$ 3.00
	07/02/10			1p-430p	3.50		3.50		
	07/03/10						0.00		
	07/04/10						0.00		
Total Wk. Gr Total thru 07/04/10			24.25		6.50	1.00	29.75		
			73.75		95.00	3.50	165.25	770.00	33.00

Billing Amt-Hrs 165.25
Billing Amt-\$ \$ 17,681.75
Mileage/Tolls \$ 418.00
Total \$ 18,099.75
AUF \$ 18,099.75

RECEIVED
JUL 09 2010
ACCOUNTS PAYABLE



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

RECEIVED

AUG 04 2010

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO #

ACCOUNTS PAYAB
32333

1 Vendor Name

Timothy P. Ward

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Florida

2010 AUF Rate Filing

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

[Signature] 8/4/10
☒

Invoice No.

Jul-10

Invoice Date

August 1, 2010

Invoice Due Date

August 2, 2010

Amount \$

\$13,221.50

Special Instructions

Please return check to:

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		13,221.50	M92015
TOTAL				\$13,221.50	

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
July, 2010

Payable on receipt

Billing for services rendered - 7/05/10 through 8/01/10

AUF

\$ 13,221.50
\$ 13,221.50

Services:

Develop AUF Deferred taxes and Used/Useful calculations, and assist with development of allocated expense calculations for 2010 AUF rate filing

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
July 5, 2010 through August 1, 2010

	Date	Bryn Mawr Time	Total Hrs	Home Office	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours
Wk of 7/5/10	07/05/10			6a-10a			4.00			4.00
	07/08/10			7a-8a & 1p-630p	6.50		6.50			6.50
	07/07/10	11a-315p	4.25	7a-845a & 430p-6- 730p	4.25		8.50	70	\$ 3.00	8.50
	07/08/10	11a-3p	4.00	1015a 1p-630p	2.75 5.00		6.75 5.00	70	\$ 3.00	6.75 5.00
	07/09/10						0.00			0.00
	07/10/10						1.50			1.50
	07/11/10		8.25	7a-830a	1.50		32.25			
Total Wk Wk of 7/12/10	07/12/10			6a-2p	8.00		8.00			8.00
	07/13/10			9a-1130a & 130p- 530p	6.00		6.00			6.00
	07/14/10	830a-3p	7.50	7p-10p	3.00		7.50 3.00	70	\$ 3.00	7.50 3.00
	07/15/10			615a- 1145a & 730p						
	07/16/10			1030p	8.50		8.50			8.50
	07/17/10			830a-11a	4.50		4.50			4.50
	07/18/10		7.50	730p-10p	2.50		2.50			2.50
Total Wk Wk of 7/19/10	07/19/10			7a-4p	9.00	0.50	8.50			8.50
	07/20/10			1p-630p	5.50		5.50			5.50
	07/21/10			7a-330p	8.50	0.50	8.00			8.00
	07/22/10			230p	8.50	0.50	8.00			8.00
	07/23/10			8a-315p	7.25		7.25			7.25
	07/24/10						0.00			0.00
	07/25/10						0.00			0.00
Total Wk 7/26/2010	07/26/10		0.00		38.75	1.50	37.25			
	07/27/10			7a-10a	3.00		3.00			3.00
	07/28/10			7a-630a	2.5		0.00			0.00
	07/29/10			1p-330p	2.50		2.50			2.50
	07/30/10			230p- 630p & 9p			0.00			0.00
	07/31/10			10p	5.00		5.00			5.00
Total Wk Gr Total thru 07/04/10	08/01/10		0.00		13.00	0.00	13.00			
			15.75		104.25	1.50	122.50	210.00	9.00	122.50
									Federal Mileage rate	100.0%
							122.50	0.5		
							\$ 13,107.50	\$ 105.00		
							\$ 114.00			
							\$ 13,221.50			
							\$ 13,221.50			

CHECK REQUEST

VENDOR NO # 32333

(Complete lines 2 to 5 if a vendor number is not known)

RECEIVED

SEP 02 2010

ACCOUNTS PAYAB

2010 AUF Florida Rate Case

K/Sonye 9/1/10

☒

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

\$19,397.75

Controller

ATTACH INVOICE

Co. No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account		Amount	Description
	9001	186101			19,397.75	M92105
TOTAL					\$19,397.75..	

Rates Request.xls

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
August, 2010

Payable on receipt

Billing for services rendered - 8/02/10 through 8/29/10

AUF

\$ 19,397.75

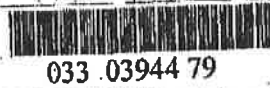
\$ 19,397.75

Services:

Develop AUF Deferred taxes and Used/Useful, Unaccounted for Water and Wastewater, and Inflow and Infiltration calculation Program and compile required Engineering schedules for the AUF filing, and create Volume 1 Appendix 2- Detailed Engineering schedules. Assist in the development of allocated expense support and the compilation of Volume 1- Appendix AUF rate filing. Conduct a review of preliminary completed Minimum Filing Requirements for all rate groups.

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc.
August 2, 2010 through August 29, 2010

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Office	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours
8/2/10	08/02/10	630a-1130a	5.00	1230p-715p	7.25	6.50	12.25	70	\$ 3.00	12.25
	08/03/10	7a-715p	12.25				12.25	70	\$ 3.00	12.25
	08/04/10	7a-6p	11.00				11.00	70	\$ 3.00	11.00
	08/05/10	715a-330p	8.25				8.25	70	\$ 3.00	8.25
	08/06/10	1045a-4p	5.25	7a-915a	2.25		7.50	70	\$ 3.00	7.50
	08/07/10						0.00			0.00
	08/08/10						0.00			0.00
Total Wk.			41.75		9.50	6.50	51.25			
8/9/10	08/09/10	8a-10a	2.00	11a-315p & 430p-6p	4.75		6.75	70	\$ 3.00	6.75
	08/10/10	715a-315p	8.00	1030p-1130p	1.00		9.00	70	\$ 3.00	9.00
	08/11/10	715a-315p	8.00				8.00	70	\$ 3.00	8.00
	08/12/10	7a-345p	8.75				8.75	70	\$ 3.00	8.75
	08/13/10	7a-3p	8.00				8.00	70	\$ 3.00	8.00
	08/14/10						0.00			0.00
	08/15/10						0.00			0.00
Total Wk.			34.75		6.75	0.00	40.50			
8/16/10	08/16/10	7a-330p	8.50	10p-11p	1.00		9.50	70	\$ 3.00	9.50
	08/17/10	7a-330p	8.50				8.50	70	\$ 3.00	8.50
	08/18/10	715a-415p	9.00	7p-730p	0.50		9.50	70	\$ 3.00	9.50
	08/19/10	7a-4p	9.00	1045p	0.75		9.75	70	\$ 3.00	9.75
	08/20/10	8a-4p	8.00				8.00	70	\$ 3.00	8.00
	08/21/10						0.00			0.00
	08/22/10						0.00			0.00
Total Wk.			43.00		2.25	0.00	45.25			
8/23/2010	08/23/10			715a-330p	8.25		8.25			8.25
	08/24/10			715a-3p	8.00		8.00			8.00
	08/25/10	1145a-415p	4.50	7a-930a	2.50		7.00	70	\$ 3.00	7.00
	08/26/10	1030a-4p	5.50	7a-930a	2.50		8.00	70	\$ 3.00	8.00
	08/27/10			7a-2p	7.00		7.00			7.00
	08/28/10						0.00			0.00
	08/29/10						0.00			0.00
Total Wk.			10.00		28.25	0.00	38.25			
Gr Total thru 08/29/10			129.50		45.75	6.50	175.25	1190.00	51.00	175.25
							Billing Amt-Hrs		Federal Mileage rate	
							175.25	0.5		100.0%
							Billing Amt-\$	\$ 18,761.75	\$ 595.00	
							Mileage/Tolls	\$ 646.00		
							Total	\$ 19,397.75		
							AUF	\$ 19,397.75		



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **32333**

1 Vendor Name

Timothy P. Ward, CPA

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

RECEIVED

OCT 05 2010

6 Business Purpose:

Services:

Florida

2010 AUF Rate Case

ACCOUNTS PAYAB

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

N/A

Invoice Date

September 30, 2010

Invoice Due Date

October 1, 2010

Special Instructions

Please return check to:

Peggy Mobley

Amount \$

\$15,701.57

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval:

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		15,701.57	M92105

TOTAL

\$15,701.57

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
September, 2010

Payable on receipt

Billing for services rendered - 8/30/10 through 10/3/10

AUF
VA

\$ 19,730.40
\$ 15,701.57
\$ 4,028.83

RECEIVED
OCT 05 2010
ACCOUNTS PAYAB

Services:

Florida:

Finalize supporting data and files for AUF Deferred taxes and Used/Useful, Unaccounted for Water and Wastewater, and Inflow and Infiltration calculations included in the 2010 AUF rate filing. Coordinate and manage rate case discovery process. Establish tracking mechanisms and assign OPC discovery request. Interact with respondents, rate case representatives, and in-house counsel regarding requests and responses. Review draft responses.

Virginia:

Participate in development and filing of Aqua's response to the Hearing Examiner report for the 2009 rate filing, and review responses from VA Commission Staff and other intervenors.

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
August 30, 2010 through October 3, 2010

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Office	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours
8/30/10	08/30/10			715a-215p 615a-12N & 930p-11p	7.00		7.00			7.00
	08/31/10			7a-1145a	7.25		7.25			7.25
	09/01/10			7a-3p	4.75		4.75			4.75
	09/02/10			7a-1130a	8.00		8.00			8.00
	09/03/10				4.50		4.50			4.50
	09/04/10						0.00			0.00
	09/05/10						0.00			0.00
Total Wk.			0.00		31.50	0.00	31.50			
9/06/10	09/06/10			7a-230p	7.50		0.00			0.00
	09/07/10			730a-1215p & 4p-6p	6.75		6.75			5.50
	09/08/10			1015p-130a	3.25		10.50	70	\$ 3.00	3.25
	09/09/10	745a-3p	7.25	3p-430p & 8p-9p	2.50		2.50			0.00
	09/10/10			8p-9p	1.00		0.00			0.00
	09/11/10						1.00			1.00
	09/12/10									
Total Wk.			7.25		21.00	0.00	28.25			
9/13/10	09/13/10	830a-315p	6.75	6p-7p 7a-830a & 430p	1.00		7.75	70	\$ 3.00	3.50
	09/14/10	1030a-215p	4.75	630p-9p-10p	4.50		9.25	70	\$ 3.00	8.00
	09/15/10	815a-345p	7.50	7a-845a	1.00		8.50	70	\$ 3.00	8.50
	09/16/10	10a-345p	5.45	88p-7p 845a-1215p	3.75		9.20	70	\$ 3.00	9.20
	09/17/10				5.50		5.50			5.50
	09/18/10						0.00			0.00
	09/19/10						0.00			0.00
Total Wk.			24.45		15.75	0.00	40.20			
9/20/2010	09/20/10	1130a-315p	3.75	715a-1030a & 5p-630p	4.75	1.00	7.50	70	\$ 3.00	7.50
	09/21/10			715a-4p	8.75	0.50	8.25			6.75
	09/22/10			6a-730a & 3p-615p	4.75		4.75			2.75
	09/23/10			6a-415p	10.25	1.00	9.25			8.25
	09/24/10	815a-315p	7.00				7.00	70	\$ 3.00	4.00
	09/25/10						0.00			0.00
	09/26/10						0.00			0.00
Total Wk.			10.75		28.50	2.50	36.75			
9/28/2010	09/27/10	730a-330p	8.00			0.50	7.50			4.00
	09/28/10	715a-5p	9.75			0.50	9.25			9.25
	09/29/10	1015a-645p	6.50	715a-830a 715a-645p	2.25	1.00	9.75	70	\$ 3.00	9.75
	09/30/10				10.50	1.00	9.50			7.50
	10/01/10	715a-145p	8.50	3p-5p	2.00		8.50	70	\$ 3.00	8.50
	10/02/10						0.00			0.00
	10/03/10						0.00			0.00
Total Wk. Gr Total thru 10/03/10			32.75		14.75	3.00	44.50			
			75.20		111.50	5.50	181.20	630.00	27.00	144.20
									Federal Mileage rate	79.6%
							181.20	0.5		
							\$ 19,388.40	\$ 315.00		
							Mileage/Tolls			
							\$ 342.00			
							Total			
							\$ 19,730.40			
							AUF			
							\$ 15,701.57			
							VA			
							\$ 4,028.83			

RECEIVED
OCT 05 2010
ACCOUNTS PAYAB



033 04035 72

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **32333**

1 Vendor Name

Timothy P. Ward, CPA

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

RECEIVED

NOV 08 2010

6 Business Purpose:

Services:

Florida

2010 Florida Rate Case ACCOUNTS PAYABLE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

40452

Invoice Date

November 2, 2010

Invoice Due Date

October 29, 2010

Special Instructions

Please return check to:

Peggy Mobley

Amount \$

\$17,163.71

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Cb No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		17,163.71	M92105
TOTAL				\$17,163.71	

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
October, 2010

Payable on receipt

Billing for services rendered - 10/04/10 through 10/31/10

AUF

\$ 17,163.71

\$ 17,163.71

Services:

Coordinate and manage the AUF rate case discovery process. Establish tracking mechanisms and assign OPC discovery request.
Interact with respondents, rate case representatives, and in-house counsel regarding requests and responses.
Review and finalize all submitted draft responses.

RECEIVED

NOV 08 2010

ACCOUNTS PAYABLE

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
October 4, 2010 through October 31, 2010

	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours
Wk of 10/4/10	10/04/10	1215p-315p	3.00	745a-1130a & 5p-6p	4.75		7.75	70	\$ 3.00	7.75
	10/05/10	1115a-315p	4.00	730a-10a & 430p-7p	5.00		9.00	70	\$ 3.00	9.00
	10/06/10			715a-200p	6.75		6.75			6.75
	10/07/10	1015a-315p	5.00	7a-930a & 445p-845p	4.50		9.50	70	\$ 3.00	9.50
	10/08/10	1015a-8p	7.75	7a-915a	2.00		9.75	70	\$ 3.00	9.75
	10/09/10						0.00			
	10/10/10						0.00			
Total Wk.			19.75		23.00	0.00	42.75			
Wk of 10/11/10	10/11/10	1030a-315p	4.75	715a-945 & 430p-6p	4.00		8.75	70	\$ 3.00	8.75
	10/12/10			7a-2p	7.00		7.00	70	\$ 3.00	7.00
	10/13/10	1015a-315p	5.00	730a-930a	2.00		7.00	70	\$ 3.00	7.00
	10/14/10	1015a-3p	4.75	7a-915a	2.25		7.00	70	\$ 3.00	7.00
	10/15/10			645a-9a & 5p-7p	4.25		4.25			4.25
	10/16/10						0.00			
	10/17/10						0.00			
Total Wk.			14.50		19.50	0.00	34.00			
Wk of 10/18/10	10/18/10			7a-330p	8.50		8.50			8.50
	10/19/10			715a-3p	7.75		7.75			7.75
				7a-930a & 445p-645p	5.50		8.00	70	\$ 3.00	8.00
	10/20/10	1030a-3p	4.50	7a-9a & 4p-6p	4.00		8.50	70	\$ 3.00	8.50
	10/21/10	10a-230p	4.50	7a-330p	8.50		8.50			8.50
	10/22/10						0.00			
	10/23/10						0.00			
	10/24/10						0.00			
Total Wk.			9.00		32.25	0.00	41.25			
10/25/2010	10/25/10			7a-9a & 3p-6p	5.00		5.00			5.00
	10/26/10			645a-345p	9.00		9.00			9.00
	10/27/10	12N-315p	3.25	7a-1115a & 4p-530p	6.75		9.00	70	\$ 3.00	9.00
				830a-8a & 9a-1030a & 1130a-430p	8.00		8.00			8.00
	10/28/10			7a-230p	7.50		7.50			7.50
	10/29/10						0.00			
	10/30/10						0.00			
	10/31/10						0.00			
Total Wk. Gr Total thru 10/31/10			3.25		35.25	0.00	38.50			
			48.50		110.00	0.00	158.50	770.00	33.00	158.50
Billing Amt-Hrs									Federal Mileage rate	100.0%
Billing Amt-\$								158.50	0.5	
Mileage/Tolls								\$ 16,745.71	\$ 385.00	
Total								\$ 418.00		
AUF								\$ 17,163.71		



011 01181 05

SERVICE COMPANY (11)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT:

PLEASE ISSUE WIRE TO:

VENDOR NO # 32333

1 Vendor Name

Timothy P. ward, CPA

(Complete lines 2 to 6 if a vendor number is not known)

2 Wire Info.

6 Business Purpose:

Services

2010 Florida Consolidated Rate Case

2009 Virginia Consolidated Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval**Invoice No.**

AguaNov10

Special Instructions

Invoice Date

11/30/2010

Please return check to:

Invoice Due Date

12/1/2010

Amount \$

\$14,963.00

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
33	9001	186101		12,942.45	M92105
34	9001	186101		\$2,020.55	M91925
		RECEIVED			
		DEC 01 2010			
			TOTAL	\$14,963.00	

ACCOUNTS PAYABLE

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
November, 2010

Payable on receipt

Billing for services rendered - 11/1/10 through 11/28/10

	\$ 14,963.00
AUF	\$ 12,942.45
VA	\$ 2,020.55

Services:

Prepare responses to numerous data requests regarding, including those addressing used and useful calculations.
Maintain tracking mechanisms and assign AUF discovery requests. Interact with respondents, rate case representatives,
and in-house counsel regarding requests and responses. Review and finalize all submitted draft responses.
Review VA commission final order, and discuss accounting requirements and business implications with
Aqua management

RECEIVED

DEC 01 2010

ACCOUNTS PAYABLE

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
November 1, 2010 through November 28, 2010

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs.	Mileage	Parking/ Tolls	FLA Hours	VA Hours
11/1/10	11/01/10			7a-830 & 430p-6p	5.00		5.00			5.00	
	11/02/10			830a- 330p	7.50		7.50			5.00	2.50
	11/03/10			730a-3p	7.50		7.50			7.50	
	11/04/10	1015a-145p	3.50	715a- 845a	1.50		5.00	70	\$ 3.00	5.00	
	11/05/10			830a-2p	7.50		7.50			7.50	
	11/06/10						0.00				
	11/07/10						0.00				
Total Wk.			3.50		29.00	0.00	32.50				
11/8/10	11/08/10			7a-8a & 3p-6p	5.00		5.00			5.00	
	11/09/10	1030a-315p	4.75	7a-830a & 430p-6p 845a- 830a & 5p	3.00		7.75	70	\$ 3.00	7.75	
	11/10/10	10a-315p	5.25	6p	2.75		8.00	70	\$ 3.00	8.00	
	11/11/10	830a-345p	7.25	7a-730a & 445p-6p	2.75	1.00	9.00	70	\$ 3.00	9.00	
	11/12/10	730a-245p	7.25	4p-530p	1.50		8.75	70	\$ 3.00	8.75	
	11/13/10						0.00				
	11/14/10						0.00				
Total Wk.			24.50		15.00	1.00	38.50				
11/15/10	11/15/10			7a-345p 830a- 330p	8.75		8.75			8.75	
	11/16/10	1115a-330p	4.25	7a-1030a	8.00	0.50	8.00	70	\$ 3.00	4.00	4.00
	11/17/10			7a-1030a	3.50		7.25			7.25	
	11/18/10			7a-530p	10.50	0.75	9.75			7.00	2.75
	11/19/10			1p-530p	4.50		4.50				4.50
	11/20/10						0.00				
	11/21/10						0.00				
Total Wk.			4.25		35.25	1.25	38.25				
11/22/2010	11/22/10	8a-315p	6.25	7a-8a & 430p- 615p	2.75	1.00	8.00	70	\$ 3.00	7.00	1.00
	11/23/10	715a-330p	8.25	830p-10p	1.50		9.75	70	\$ 3.00	8.00	1.75
	11/24/10			3p-4p	1.00		1.00				1.00
	11/25/10						0.00				
	11/26/10			830a- 1230p	6.00		6.00			6.00	1.00
	11/27/10						0.00				
	11/28/10			7a-9a & 1p-2p	3.00		3.00			3.00	
Total Wk.			14.50		14.25	1.00	27.75				
Gr Total thru 11/28/10			46.75		93.50	3.25	137.00	560.00	24.00	118.50	18.50
							137.00	0.5	Federal Mileage rate	88.5%	13.5%
							\$ 14,869.00	\$ 280.00			
							Mileage/T				
							olls	\$ 304.00			
							Total	\$ 14,863.00			
							AUF	\$ 12,942.45			
							VA	\$ 2,020.55			

CHECK REQUEST

VENDOR NO # 32333

(Complete lines 2 to 5 if a vendor number is not known)

5

AQUA UTILITIES FLORIDA RATE CASE

☒

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

\$16,142.75

Controller

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		16,142.75	M92015
			TOTAL	\$16,142.75	RECEIVE

TOTAL

\$16,142.75

~~RECEIVED~~

DEC 30 2010

ACCOUNTS PAYABLE

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
December , 2010

Payable on receipt

Billing for services rendered - 11/29/10 through 12/26/10

AUF

\$ 16,142.75

\$ 16,142.75

Services:

Prepare responses to numerous data requests, including those addressing used and useful calculations.
Maintain tracking mechanisms and assign AUF discovery requests. Interact with respondents, rate case representatives,
and external/in-house counsel regarding requests and responses. Review and finalize all submitted draft responses.

Timothy P. Ward, CPA
Work Schedule for Aqua America, Inc
November 29, 2010 through December 26, 2010

	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs.	Mileage	Parking/ Tolls	FLA Hours
Wk of 11/29/10	11/29/10			630a- 930a & 2p 530p	6.50		6.50			6.50
	11/30/10	715a-315p	8.00			1.00	7.00	70	\$ 3.00	7.00
	12/01/10	715a-315p	8.00	830p- 930p	1.00		9.00	70	\$ 3.00	9.00
	12/02/10	7a-315p	8.25			1.00	7.25	70	\$ 3.00	7.25
	12/03/10	7a-3p	8.00				8.00	70	\$ 3.00	8.00
	12/04/10						0.00			0.00
	12/05/10						0.00			0.00
Total Wk.			32.25		7.50	2.00	37.75			
Wk of 12/6/10	12/06/10	930a-330p	6.00	7a-845a 7a-11a & 4p-645	1.75		7.75	70	\$ 3.00	7.75
	12/07/10			7a-11a & 4p-715p	6.75		6.75			6.75
	12/08/10			730a- 1030a & 5p-7p & 8p-12A	7.25		7.25			7.25
	12/09/10	11a-330p	4.50	10a- 1115a	9.00	1.00	12.50	70	\$ 3.00	12.50
	12/10/10	12p-7p	7.00	7a-8a	2.50		9.50	70	\$ 3.00	9.50
	12/11/10				1.00		1.00			1.00
	12/12/10						0.00			0.00
Total Wk.			17.50		28.25	1.00	44.75			
Wk of 12/13/10	12/13/10	11a-4p	5.00	7a-1015a & 530p-8p 730a- 130p & 4p 545p	5.75	1.00	9.75	70	\$ 3.00	9.75
	12/14/10			7a-1030a & 430p-6p & 9p-10p 7a-1040a & 4p-530p & 9p- 1030p	8.25		8.25			8.25
	12/15/10	1115a-230p	3.25		8.00	0.50	8.75	70	\$ 3.00	8.75
	12/16/10	1130a-215p	2.75		6.25	0.75	8.25	70	\$ 3.00	8.25
	12/17/10	8a-230p	6.50			0.50	6.00	70	\$ 3.00	6.00
	12/18/10						0.00			0.00
	12/19/10						0.00			0.00
Total Wk.			17.50		26.25	2.75	41.00			
12/20/2010	12/20/10			630a- 1215p & 4p-530p	7.25		7.25			7.25
	12/21/10	815a-245p	8.50			1.00	5.50	70	\$ 3.00	5.50
	12/22/10			630a-8a & 4p-6p	3.50		3.50			3.50
	12/23/10	946a-215p	4.50	630a-9a	2.50	0.50	6.50	70	\$ 3.00	6.50
	12/24/10						0.00			0.00
	12/25/10						0.00			0.00
	12/26/10						0.00			0.00
Total Wk.			11.00		13.25	1.50	22.75			
Gr Total thru 12/26/10			78.25		75.26	7.25	146.25	910.00	39.00	146.25
								Billing Amt-Hrs	146.25	0.5
								Billing Amt-\$	\$ 15,648.75	\$ 455.00
								Mileage/T olls	\$ 494.00	
								Total	\$ 16,142.75	
								AUF	\$ 16,142.75	

Mobley, Peggy

From: Tim Ward, Sr [timwardsr@verizon.net]
Sent: Tuesday, December 28, 2010 12:22 PM
To: Joyce, Kimberly A.; Mobley, Peggy
Subject: December Services
Attachments: aquadec10.xlsx

Kim and Peggy:

Attached for approval and payment is my billing for December, 2010 services.

Happy New Year!

Tim



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **32214**

1 Vendor Name

DANIEL T. FRANCESKI

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services: **FLORIDA**

AQUA UTILITIES FLORIDA RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

[Signature] 12/30/10

Invoice No.

DTF1012FL

Special Instructions



Invoice Date

December 30, 2010

Please return check to:

Invoice Due Date

December 30, 2010

Peggy Mobley

Amount \$

\$7,339.33

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		7,339.33	M92015

TOTAL

\$7,339.33

RECEIVED

DEC 30 2010

ACCOUNTS PAYABLE

INVOICE # DTF1012FL

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

December 30, 2010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in December 2010

Time worked: 84.5 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 7,182.50

Subtotal for travel expenses: \$ 156.83

Total amount due: \$ 7,339.33

Summary of work performed:

- Reviewed and responded to OPC Discovery and Staff's Data Requests.

Aqua FL	
Dates and hours worked	
12/01	6.0
12/02	7.0
12/06	4.0
12/13	4.5
12/14	2.5
12/16	5.5
12/17	6.7
12/20	7.3
12/21	6.5
12/22	8.8
12/23	9.7
12/28	6.0
12/29	7.0
12/30	6.0
Tot Hours	84.5

Expense details:

Miles 313.7

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

Sery Co Tm Ward \$14878 2 25 09 XLS

Timothy P Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
January, 2011

RECEIVED
FEB - 7 2011
BY

Payable on receipt

Billing for services rendered - 12/27/10 through 1/30/11

	\$ 19,033 25
AUF	\$ 18,708 36
VA	\$ 324 89

Services

Prepare responses to numerous FLA data requests including those addressing used and useful calculations
Maintain tracking mechanisms and assign AUF discovery requests Interact with respondents rate case representatives
and external/in house counsel regarding requests and responses Review and finalize all submitted draft responses
Prepare rate case summaries for VA Consolidated and RELAC rate cases

Timothy P. Ward CPA
Wolk Schedule for Aqua America Inc
December 27, 2010 through January 30, 2011

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours	VA Hours
12/27/10	12/27/10			8a-2p	6.00		6.00			6.00	0.00
12/28/10	12/28/10			7a-1p & 200p-330p	7.50		7.50			7.50	0.00
12/29/10	12/29/10			7a-230p	7.50		7.50			7.50	0.00
12/30/10	12/30/10			7a-330p	8.00		8.00			8.00	0.00
12/31/10	12/31/10			8a-1030a	2.50		2.50			2.50	0.00
01/01/11	01/01/11						0.00			0.00	0.00
01/02/11	01/02/11						0.00			0.00	0.00
Total Wk Wk of 1/3/11			0.00		32.00	0.00	32.00				
01/03/11	01/03/11			7a-8a & 1p-630p	7.50	0.50	7.50			7.50	0.00
01/04/11	01/04/11			7a-130p & 330p-5p	8.00		8.00			8.00	0.00
01/05/11	01/05/11	1115a-3p	3.75	7a-1030a	3.50	1.00	6.25	70	\$ 3.00	6.25	0.00
01/06/11	01/06/11	1015a-315p	5.00	7a-9a	2.00		7.00	70	\$ 3.00	7.00	0.00
01/07/11	01/07/11			7a-230p	7.50		7.50			7.50	0.00
01/08/11	01/08/11						0.00			0.00	0.00
01/09/11	01/09/11						0.00			0.00	0.00
Total Wk Wk of 1/10/11			8.75		28.50	1.50	30.25				
01/10/11	01/10/11			7a-11a & 2p-5p	7.00		7.00			7.00	0.00
01/11/11	01/11/11	1115a-315p	4.00	7a-915a 630a- 1230p & 330p-6p	2.5	0.50	6.00	70	\$ 3.00	6.00	0.00
01/12/11	01/12/11				7.50		7.50			7.50	0.00
01/13/11	01/13/11			630a-230p	8.00		8.00			8.00	0.00
01/14/11	01/14/11	10a-230p	4.50	7a-915a	2.25	1.00	5.75	70	\$ 3.00	5.75	0.00
01/15/11	01/15/11						0.00			0.00	0.00
01/16/11	01/16/11						0.00			0.00	0.00
Total Wk Wk of 1/17/11			8.50		27.25	1.50	34.25				
01/17/11	01/17/11	1015a-315p	5.00	7a-915a & 4p-6p	4.25	1.00	8.25	70	\$ 3.00	8.25	0.00
01/18/11	01/18/11			730a-330p 7a-1230p & 130p- 615p	6.00		6.00			6.00	0.00
01/19/11	01/19/11				9.25		9.25			9.25	1.00
01/20/11	01/20/11	715a-1230p	5.25				5.25	70	\$ 3.00	3.25	2.00
01/21/11	01/21/11			7a-3p	8.00		8.00			8.00	0.00
01/22/11	01/22/11						0.00			0.00	0.00
01/23/11	01/23/11						0.00			0.00	0.00
Total Wk Wk of 1/24/11			10.25		29.50	1.00	38.75				
01/24/11	01/24/11			6a-8a & 4p-530p	3.50		3.50			3.50	0.00
01/25/11	01/25/11	10a-330p	5.50	7a-9a & 5p-6p	3.00	1.00	7.50			7.50	0.00
01/26/11	01/26/11			730a- 1230p & 115p-430p	8.25		8.25			8.25	0.00
01/27/11	01/27/11			730a-430p	9.00	0.50	6.50			6.50	0.00
01/28/11	01/28/11	945a-330p	5.75	7a-9a	2.00	1.00	6.75			6.75	0.00
01/29/11	01/29/11						0.00			0.00	0.00
01/30/11	01/30/11						0.00			0.00	0.00
Total Wk Gr Total thru 1/30/11			11.25		25.75	2.50	34.50				
			38.75		143.00	6.50	176.75	420.00	18.00	172.75	3.00

32 HAS
2010

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FEB - 7 2011
BY

Giling	
Amnt Hrs	175.75
Billing	0.5
Amnt \$	\$ 18,886.25
Mileage/T	\$ 210.00
olls	\$ 228.00
Total	\$ 19,033.25
AUF	\$ 18,705.39
VA	\$ 327.86



AQUA SERVICES CHECK REQUEST
COMPANY #11

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO

VENDOR NO # 32333

1 Vendor Name

Timothy P Ward

6 Business Purpose

Consulting Fees

Requested By	Kelly Ann Burns	Purchasing Managers Approval	<i>K Burns</i> 3/10/11
		Manager/Officer Approval	
Invoice Nos	None listed	Special instructions	<input type="checkbox"/>
Invoice Dates	3/7/2011	Please contact K Burns when check is cut Thanks	
Invoice Due Date/ Or Date Required	Upon Receipt		
Amount	\$12,258.61		
Accounting Approval	Controller		

ATTACH INVOICE

Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No)
33-9001	186101		10,640.58	M92105
34-9001	186101		438.79	M91925
25-900	636800		1,179.24	
			\$12,258.61	

RECEIVED

MAR 15 2011

ACCOUNTS PAYABLE

RECEIVED

MAR 16 2011

ACCOUNTS PAYABLE

RECEIVED

MAR 11 2011

ACCOUNTS PAYABLE

MAR 10 2011

ACCOUNTS PAYABLE

Timothy P Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
February, 2011

Payable on receipt

Billing for services rendered - 1/31/11 through 2/27/11

	\$ 12,258 61
AUF	\$ 10,640 58
VA	\$ 438 79
NJ	\$ 1,179 24

K. Spore
3/7/11

Services

Prepare responses to numerous FLA data requests from Commission Staff and Office of People's Counsel
Maintain tracking mechanisms and assign AUF discovery requests Interact with respondents rate case representatives
and external/in house counsel regarding requests and responses Review and finalize all submitted draft responses
Prepare rate case summary information for 2009 VA rate case final outcome Commence preparations for 2011 New Jersey
rate filing including meetings with Bryn Mawr Rate Case Team and NJ management team

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MAR - 7 2011

BY

Timothy P. Ward CPA
Work Schedule for Aqua America Inc
January 31 2010 through February 27 2011

	Date	Bryn Mowr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours	VA Hours	NJ Hours
Wk of 1/31/10	01/31/11			3p 8p	3 00		3 00			3 00	0 00	
	02/01/11	745a 215p	8 50	4p 515p 7a 10a & 11a-4p	1 25		7 75	70	\$ 4 00	6 75	1 00	
	02/02/11			7a 12p & 230p-430p	7 00		7 00			5 00	2 00	
	02/03/11						7 00			7 00	0 00	
	02/04/11	8a 230p	8 50				6 50	70	\$ 4 00	6 50	0 00	
	02/05/11						0 00			0 00	0 00	
	02/06/11						0 00			0 00	0 00	
Total Wk			13 00		16 25	0 00	31 25					
Wk of 2/7/11	02/07/11			645a 12N & 3p 530p	7 75		7 75			7 75	0 00	
	02/08/11			7a 1230a & 230p 6p	9 00		9 00			9 00	0 00	
	02/09/11	1045a 315p	4 50	7a 10a	3 00	0 50	7 00	70	\$ 4 00	7 00	0 00	
	02/10/11	1015a 315p	5 00	7a 630a 630a 8a & 130p-430p	2 50		7 50	70	\$ 4 00	7 50	0 00	
	02/11/11				5 00		5 00			5 00	0 00	
	02/12/11						0 00			0 00	0 00	
	02/13/11						0 00			0 00	0 00	
Total Wk			9 50		27 25	0 50	36 25					
Wk of 2/14/11	02/14/11			8a 230p			0 00			0 00	0 00	
	02/15/11	10a 315p	5 25	730a 9a	1 5	1 00	5 75	70	\$ 4 00	5 75	0 00	
	02/16/11	1015a 315p	5 00	730a 930a	2 00		7 00	70	\$ 4 00	7 00	0 00	
	02/17/11						0 00			0 00	0 00	
	02/18/11						0 00			0 00	0 00	
	02/19/11						0 00			0 00	0 00	
	02/20/11			4p 530p	1 50		1 50			1 50	0 00	
Total Wk			10 25		5 00	1 00	14 25					
Wk of 2/21/11	02/21/11			630a 11a	4 50		4 50			4 50	0 00	
	02/22/11	1145a 315p	3 50	7a 1045 7a 11a	3 75	0 50	6 75	70	\$ 4 00	6 75	0 00	
	02/23/11			7a 10a & 4p 5p	4 00		4 00			3 00	1 00	
	02/24/11	1045a 230p	3 75		4 00		7 75	48		1 00	0 00	8 75
	02/25/11			730a 230p	7 00		7 00			3 00	0 00	4 00
	02/26/11						0 00			0 00	0 00	
	02/27/11						0 00			0 00	0 00	
Total Wk Gr Total thru 2/26/11			7 25		23 25	0 50	30 50					
			48 00		73 75	2 00	111 75	536 00	28 00	97 00	4 00	10 75
									Federal Mileage rate	88 8/	38 /	98 /
							111 75	0 51				
							\$ 11 967 26	\$ 273 38				
							Mileage/T olls	\$ 301 38				
							Total	\$ 12 258 61				
							AUF	\$ 10 640 58				
							VA	\$ 436 78				
							NJ	\$ 1 179 24				

RECEIVED
MAR - 7 2011

BY



011 01239 80

SERVICE COMPANY (11)
CHECK REQUEST

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO

VENDOR NO # **32333**

1 Vendor Name

Timothy P Ward CPA

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info

3

4

5

6 Business Purpose

Services

Consulting Fees

Requested By

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No

None Listed

Special instructions



Invoice Date

3/1/2011

Please return check to

Peggy Mobley

Invoice Due Date

4/5/2011

Amount \$

\$19 669 20

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
	33-9001	186101		19 006 19	
	25-900	836800		\$663 01	RECEIVED
					APR 08 2011
					ACCOUNTS PAYABLE
TOTAL				\$19,669 20	

Timothy P Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
March, 2011

RECEIVED
APR - 5 2011

BY

Payable on receipt

Billing for services rendered - 2/28/11 through 4/3/11

AUF
NJ

\$ 19,669 20
\$ 19,006 19
\$ 663 01

4/5/11

Services

Prepare responses to numerous FLA data requests from Commission Staff and Office of People's Counsel
Maintain tracking mechanism and assign AUF discovery requests Interact with respondents rate case representatives
and external/in house counsel regarding requests and responses Review and finalize all submitted draft responses
Commence preparations for 2011 New Jersey rate filing

Timothy P Ward CPA
Week Scheduled to Appear
February 28 2011 through April 3 2011

Wk of	Date	Bry	Mwvr	Tel	Hom	Total	L	G	Mill	Pack	FLA	NJ
2/28/11		Time	Hrs	H	H	H	DI	Total Hr	on	Toll	H	Hour
	02/28/11	8-4p	8.00				0.50	8.00	70	\$ 4.00	8.00	
	03/01/11	845-230p	4.75	730-8a & 330p-515p	3.25	1.00	7.00	70	\$ 4.00	7.00		
	03/02/11			7a-815a	1.25		1.25				1.25	
	03/03/11	815-315p	5.00	845-830 & 415p-530p	3.00	1.00	8.00	70	\$ 4.00	8.00	2.00	
	03/04/11	7-130p	5.50			0.50	8.00	70	\$ 4.00	4.00	2.00	
	03/05/11						0.00			0.00		
	03/06/11						0.00			0.00		
Total Wk.							36.25					
Wk of 3/7/11				845-1030 & 8p-7p	5.75	1.00	9.75	70	\$ 4.00	9.75		
	03/07/11	1115a-315p	4.00				1.00	7.00	70	\$ 4.00	7.00	
	03/08/11	715a-315p	8.00	7-830a	1.50	1.00	8.50	70	\$ 4.00	8.50		
	03/09/11	815a-315p	8.00	7a-8	2.00		2.00				2.00	
	03/10/11											
	03/11/11			715a-445p	9.50	0.50	8.00				7.00	2.00
	03/12/11						0.00				0.00	
	03/13/11			7-930	1.50		1.50				1.50	
Total Wk.			18.00		28.25	3.50	35.75					
Wk f 3/14/11				845a-8a & 8p-830p	3.75	1.00	6.00	70	\$ 4.00	6.00		
	03/14/11	1045a-2p	3.25									
	03/15/11			845-515p	10.5	2.00	8.50				8.50	
	03/16/11			830-830 & 4p-8p	4.00		4.00				4.00	
	03/17/11			845-1145	5.00		5.00				5.00	
	03/18/11			7-1230p	8.50		5.50				5.50	
	03/19/11						0.00				0.00	
	03/20/11						0.00				0.00	
Total Wk.			3.25		28.75	3.00	29.00					
Wk f 3/21/11				845a-845 & 415p-815p	4.00	1.00	8.50	70	\$ 4.00	8.50		
	03/21/11	845a-315p	5.50									
	03/22/11		8.25	845a-845 & 4p-830p	4.50	0.50	9.25	70	\$ 4.00	9.25		
	03/23/11	1045a-3p	4.25	730-10 & 430p-630p	4.50		8.75	70	\$ 4.00	8.75		
	03/24/11	815-315p	7.00	430p-630p	2.00	0.50	8.50	70	\$ 4.00	8.50		
	03/25/11	830a-315p	6.75	830-730 & 4p-7p	4.00	0.50	10.25	70	\$ 4.00	10.25		
	03/26/11						0.00				0.00	
	03/27/11						0.00				0.00	
Total Wk.			28.75		19.00	2.50	45.75					
Wk of 3/28/11				930-700p	8.50	7-830a	1.50	11.00	70	\$ 4.00	11.00	
	03/28/11	730-7p	11.50					11.50	70	\$ 4.00	11.50	
	03/29/11	1115a-3p	3.75	7a-1030	3.50	0.50	8.75	70	\$ 4.00	8.75		
	03/30/11			830	8.00		8.00				8.00	
	03/31/11			1230p	2.50		2.50				2.50	
	04/01/11			430a-7			0.00				0.00	
	04/02/11						0.00				0.00	
	04/03/11						0.00				0.00	
Total Wk.			24.75		13.50	0.50	37.75					
G Total th u 4/03/11			74.75		81.50	8.50	178.00	1120.00	52.00		172.00	6.00
								Billing Amt Hrs		Federal Mileage		
								178.00	0.51		95.6%	3.4%
								Billing Amt-\$	\$ 19,045.00	\$ 671.20		
								Mileage	\$ 623.20			
								Tel	\$ 19,668.20			
								AUF	\$ 19,655.18			
								NJ	\$ 883.01			

APR - 5 2011
BY

CHECK REQUEST

VENDOR NO # 32333

Wire Info	
2	
3	
4	
5	

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account
	9001	186101	
TOTAL			

RECEIVED

MAY 16 2011

\$13,692 60

Rating Request.XLS

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
April , 2011

Payable on receipt

Billing for services rendered - 4/04/11 through 5/01/11

AUF

\$ 13,692 60

\$ 13,692 60

Services

Prepare responses to numerous FLA data requests from Yes Communications and Office of People's Counsel
Maintain tracking mechanism and assign AUF discovery requests Interact with respondents rate case representatives
and external/in house counsel regarding requests and responses Review and finalize all submitted draft responses

Timothy P Ward CPA
Work Schedule for Aqua Amencia Inc
April 4, 2011 through May 1 2011

	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Hours
Wk of 4/4/11	04/04/11			6a 1130a 730a	5 60		5 50			5 50
	04/05/11			230p 8a 3p	7 00 7 00		7 00 7 00			7 00 7 00
	04/06/11	1030a 1230a	2 00	7a 945a & 4p 5p 730a 1p	3 75 5 50		6 75 6 50 0 00 0 00	70	\$ 4 00	5 75 5 50 0 00 0 00
Total Wk Wk of 4/11/11			2 00		28 75	6 00	30 75			
	04/11/11	730a 915a	1 75	10a 245p	4 75	1 00	5 50	70	\$ 4 00	5 50
	04/12/11	730a 915a	1 75	10a-415p 7a 4p 645a	8 25 9 00	0 50 1 00	7 50 8 00	70	\$ 4 00	7 50 8 00
	04/13/11									
	04/14/11	915a 7p	9 75	745a	1 00	1 00	9 75	70	\$ 4 00	9 75
	04/15/11	845a 6p	9 25	7a 8a	1 00	0 50	9 75	70	\$ 4 00	9 75
	04/16/11									0 00
	04/17/11			2p-415p	2 25		2 25			2 25
Total Wk Wk of 4/18/11			22 50		24 25	4 00	42 75			
	04/18/11			615a 345p	9 50		9 50			9 50
	04/19/11	930a-415p	6 75	7a-830a 830a 1045a	1 5 4 25		8 25 4 25	70	\$ 4 00	8 25 4 25
	04/20/11									
	04/21/11			7a-530p 715a 445p	10 50 9 50	0 50 0 50	10 00 9 00 0 00 0 00			10 00 9 00 0 00 0 00
	04/22/11									
	04/23/11									
	04/24/11									
Total Wk Wk of 4/25/11			6 75		38 25	1 00	41 00			
	04/25/11	930a-6p	8 50	645a 845a	2 00		10 50 0 00 0 00 0 00 0 00 0 00 0 00	70	\$ 4 00	10 50 0 00 0 00 0 00 0 00 0 00 0 00
	04/26/11									
	04/27/11									
	04/28/11									
	04/29/11									
	04/30/11									
	05/01/11									
Total Wk Gr Total thru 5/01/11			6 50		2 00	0 00	10 50			
			39 75		90 25	5 00	125 00	560 00	32 00	125 00
									Federal Mileage rate	100 0 /
							Billing Amt Hrs Billing Amt-\$ Mileage/T olls Total AUF NJ	125 00 0 51 \$ 13 376 00 \$ 285 60 \$ 317 60 \$ 13 692 60 \$ 13 692 60 \$		

AQUA SERVICES CHECK REQUEST
COMPANY #11



TO ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO

VENDOR NO # 32333

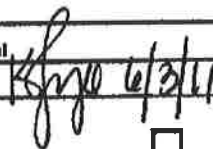
Timothy P Ward

1 Vendor Name

2 Address
3
4
5

6 Business Purpose

Consulting Fees

Requested By	Kelly Ann Burns	Purchasing Managers Approval	 6/3/11
		Manager/Officer Approval	
Invoice Nos	None listed	Special instructions	<input type="checkbox"/>
Invoice Dates	6/3/2011	Please contact K Burns when check is cut Thanks	
Invoice Due Date/ Or Date Required	Upon Receipt		
Amount	\$12 825 35		

Accounting Approval	Controller
---------------------	------------

ATTACH INVOICE

Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No)
33-9001	186101		12,447 34	M92105
25-900	186101		378 01	M92321
			\$12,825 35	

RECEIVED
JUN 06 2011
ACCOUNTS PAYABLE

Timothy P. Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
May 2011

Payable on receipt

Billing for services rendered -5/02/11 through 5/29/11

	<u>\$ 12,825 35</u>
AUF	\$ 12,447 34
NJ	\$ 378 01

Services

Prepare responses to numerous FLA data requests from Yes Communications and Office of People's Counsel
Maintain tracking mechanism and assign AUF discovery requests Interact with respondents rate case representatives
and external/in house counsel regarding requests and responses Review and finalize all submitted draft responses
Review and analyze FPSC staff recommendation in preparation for May 24th agenda conference Attend FPSC agenda
conference via video feed

Review Aqua NJ issues to prepare for upcoming rate case filing

RECEIVED
JUN 02 2011
ACCC

Timothy P Ward CPA
Work Schedule for Aqua America Inc
May 2 2011 through May 29 2011

Wk of	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Consol	NJ Consol
5/2/11	05/02/11						0 00			0 00	
	05/03/11						0 00			0 00	
	05/04/11			845a 845a & 530p	4 00		4 00			4 00	
	05/05/11			530p 8a 2p	6 00		6 00			6 00	
	05/06/11			8a 12n & 3p-530p	6 50		6 50			6 50	
	05/07/11						0 00			0 00	
	05/08/11						0 00			0 00	
Total Wk Wk of 5/09/11			0 00		16 50	0 00	16 50				
	05/09/11			7a 2p	7 00		7 00			7 00	
	05/10/11			7a 930a & 230p-430p	4 50		4 50			4 50	
	05/11/11			7a 230p	7 50		7 50			7 50	
	05/12/11			7a 9a & 245p 545p	6 00		6 00			6 00	
	05/13/11	930a 245p	5 25	7a-830a & 4p-7p	4 50		9 75	70	\$ 4 00	9 75	
	05/14/11						1 50			0 00	
	05/15/11			830a 10a	1 50		1 50			1 50	
Total Wk Wk of 5/16/11			5 25		30 00	0 00	35 25				
	05/16/11			7a 330p	6 50	0 50	8 00			8 00	
	05/17/11			7a-930a & 1015p-3p	7 25		7 25			7 25	
	05/18/11	9a 7p	10 00	845a 815a	1 50	0 50	11 00	70	\$ 4 00	11 00	
	05/19/11			1p-530p	4 00		4 00			4 00	
	05/20/11			715a 230p	7 25	0 50	8 75			8 75	
	05/21/11						0 00			0 00	
	05/22/11						0 00			0 00	
Total Wk Wk of 5/23/11			10 00		28 50	1 50	37 00				
	05/23/11			730a 1230p & 130p-4p	7 50		7 50			7 50	
	05/24/11	10a 11p	13 00	715a 915a 8a 1p	2 00 5 00	0 50	14 50 5 00	70	\$ 4 00	14 50 1 50	3 50
	05/25/11						0 00			0 00	
	05/26/11						3 00			3 00	
	05/27/11			7a 10a			0 00			0 00	
	05/28/11						0 00			0 00	
	05/29/11						0 00			0 00	
Total Wk. Gr Total thru 5/29/11			13 00		14 50	0 50	30 00				
			28 25		89 50	2 00	118 75	210 00	12 00	115 25	3 50
								Billing Amt-Hrs		Federal Mileage rate	
								118 75	0 51		
								Billing Amt \$			
								\$ 12 708 25	\$ 107 10		
								Mileage/T olls			
								\$ 119 10			
								Total			
								\$ 12 826 35			
								AUP			
								\$ 12 447 34			
								NJ			
								\$ 378 01			

AQUA SERVICES CHECK REQUEST COMPANY #11



011 01273 35

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO

VENDOR NO # 32333

Timothy P Ward

1 Vendor Name

2 Address

170 Cameron Drive

Holland PA 18986

5 Federal Tax Identification No

180-42 8084

6 Business Purpose

Consulting Fees

Requested By

Kelly Ann Burns

Purchasing Managers Approval

Manager/Officer Approval

Invoice Nos

None listed

Invoice Dates

None Listed

Invoice Due Date/ Or Date Required

Upon Receipt

Amount

\$8 745 55

Special instructions

Please contact K-Burns when check
is cut Thanks

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Nonadherence may cause delay in payment

Accounting Approval

mm 7-15-11

Controller

ATTACH INVOICE

Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No)
33-9001	186101		490 40	M92105
25-900	636 800		8,255 55	
			\$8,745 55	

RECEIVED

JUL 15 2011

ACCOUNTS PAYABLE

RECEIVED

JUL 14 2011

ACCOUNTS PAYABLE

Timothy P Ward, CPA
Invoice for Consulting Services
Aqua America, Inc
June 2011

Payable on receipt

Billing for services rendered -5/30/11 through 6/26/11

	\$ 8,745 55
AUF	\$ 490 40
NJ	\$ 8,255 15

Kfrye 7/8/11
With C/P
7/13/11

Services

Complete discovery tracking for FLA consolidated rate filing
Review Aqua NJ issues previous filings and rate case model to prepare for upcoming 2011 rate case filing

RECEIVED

JUL 15 2011

ACCOUNTS PAYABLE

RECEIVED
JUL 05 2011

BY

ACCOUNTS PAYAB

Timothy P Ward CPA
Work Schedule for Aqua America Inc
May 30 2011 through June 26 2011

	Date	Bryn Mawr Time	Total Hrs	Home Hrs	Total Hrs	Lunch/ Dinner	Grand Total Hrs	Mileage	Parking/ Tolls	FLA Consol	NJ Consol
Wk of 5/30/11	05/30/11						0 00				
	05/31/11			7a 1030a	3 50		3 50			3 50	
	06/01/11			7a 1130a	4 50		4 50				4 50
	06/02/11	1p 330p	2 50	8a 11a	3 00		5 50	70	\$ 4 00		5 50
	06/03/11						0 00				
	06/04/11						0 00				
	06/05/11						0 00				
Total Wk			2 50		11 00	0 00	13 50				
Wk of 6/06/11	06/06/11						0 00				
	06/07/11			7a 1030a	3 50		3 50				3 50
	06/08/11	930a 1230p	3 00	130p-430p	3 00		6 00	70	\$ 4 00	1 00	5 00
	06/09/11			830a 130p	5 00		5 00				5 00
	06/10/11						0 00				
	06/11/11						0 00				
	06/12/11						0 00				
Total Wk			3 00		11 50	0 00	14 50				
Wk of 6/13/11	06/13/11			10a 345p	5 75		5 75				5 75
	06/14/11	10a 230p	4 50	630a 9a	2 5	0 50	6 50	70	\$ 4 00		6 50
	06/15/11			630a 930a	3 00		3 00				3 00
	06/16/11			8a 1130a	3 50		3 50				3 50
	06/17/11			7a 1145a	4 75		4 75				4 75
	06/18/11						0 00				
	06/19/11						0 00				
Total Wk			4 50		19 50	0 50	23 50				
Wk of 6/20/11	06/20/11			7a 12p	5 00		5 00				5 00
	06/21/11			7a 12p	6 00		5 00				5 00
	06/22/11			8a 130p	5 50		5 50				5 50
	06/23/11	11a 3p	4 00	7a 10a & 4p 515p	4 25	1 00	7 25	70	\$ 4 00		7 25
	06/24/11			8a 2p	6 00		6 00				6 00
	06/25/11						0 00				0 00
	06/26/11						0 00				0 00
Total Wk			4 00		26 75	1 00	28 75				
Gr Total thru 6/26/11			14 00		67 75	1 50	80 25	280 00	16 00	4 50	75 75
Billing Amt Hrs							80 25	0 61	Federal Mileage rate	5 6 /	94 4 /
Billing Amt \$							\$ 8 686 75	\$ 142 80			
Mileage/Tolls							\$ 158 80				
Total							\$ 8 745 55				
AUF							\$ 490 40				
NJ							\$ 8 255 15				

Rating Request.xls

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
March 1, 2010 through March 26, 2010
Consolidated FL Rate Case

Invoice Number - 039
Invoice Date - March 29, 2010
Invoice payable upon receipt

**Total
Amount Due**

March 1, 2010 through March 26, 2010

\$ 875.00

Summary of Services: Rate Base requirements review and planning for 2010 Consolidated Florida filing. Develop detailed Water and Wastewater rate base analysis summary, per PSC order as adjusted. Review revised MFR process and programming changes that will be required due to rate groupings approved in the last filing and new systems acquired since the last filing.

RECEIVED
MAR 31 2010
ACCOUNTS PAYABLE

Ronald J. Pasceri
Work Schedule for Aqua America, Inc
March 1, 2010 through March 26, 2010

Invoice Date -

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs	R/T Miles	State
3/1/2010	Aqua VA -8:15 AM to 11:45PM 12:30PM to 4:30PM	7.50		7.50	25	VA
3/3/2010	Aqua VA -8:15 AM to 11:45PM 12:15PM to 4:45PM	8.00		8.00	25	VA
3/4/2010	Aqua VA -8:15 AM to 11:15PM 2:15PM to 4:15PM	5.00		5.00	25	VA
3/5/2010						
Week Ending 3/5/2010		20.50		20.50	75	
3/8/2010	Aqua VA -8:15 AM to 11:45PM 12:30PM to 4:30PM	7.50		7.50	25	VA
3/9/2010	Aqua VA -8:15 AM to 11:45PM 12:15PM to 2:45PM	6.00		6.00	25	VA
3/10/2010						
3/11/2010	Aqua FL -8 AM to 11:45PM 12:30PM to 4:45PM	6.00		8.00	25	FL
3/13/2010						
Week Ending 3/13/2010		21.50		21.50	75	
3/15/2010	Aqua FL -8:15 AM to 11:45PM 12 PM to 4:30PM	8.00		8.00	25	FL
3/16/2010	Aqua FL -8 AM to 12 PM 12:45 PM to 4:45PM	8.00		8.00	25	FL
3/17/2010	Aqua FL -8 AM to 12 PM 12:45 PM to 4:45PM	8.00		8.00	25	FL
3/18/2010	Aqua FL -8:15 AM to 11:45 PM 12:15 PM to 4:45PM	8.00		8.00	25	FL
3/19/2010	Aqua FL -8:15 AM to 1:15 PM	5.00		5.00	25	FL
Week Ending 3/19/2010		37.00		37.00	125	
3/23/2010	Aqua FL -8:15 AM to 11:45PM 12 PM to 4:30PM	8.00		8.00	25	FL
3/23/2010	Aqua VA -8:15 AM to 11:45PM 12:15PM to 3:15PM	6.50		6.50	25	FL
3/24/2010	Aqua FL -8 AM to 12 PM 12:30 PM to 4:30PM	8.00		8.00	25	FL
3/25/2010	Aqua Consol FL -8 AM to 10:30 PM 1 PM to 4:30PM	8.00		6.00	25	Consol FL
3/26/2010	Aqua Consol FL -8 AM to 12 PM	4.00		4.00	25	Consol FL
Week Ending 3/26/2010		32.50		32.50	125	
Period Ending Week Ending 3/26/2010		111.50		111.50	400	

Billing Amt-Hrs	111.50	\$ 0.500	Federal Mileage rate
Billing Amt-\$	\$ 9,477.50	\$ 85.00	Hourly Rate
Mileage	\$ 200.00		Mileage
Total	\$ 9,677.50		Total



033 03780 23

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Ronald J. Pasceri

VENDOR NUMBER: _____

INVOICE DATE: 5/3/2010

REMIT TO: 419 Highland Terrace
Holmes, PA 19043

DUE DATE: Upon Receipt

INVOICE NUMBER: 040

INVOICE AMOUNT: \$10,892.50

DESCRIPTION: For consulting services rendered for 2010 FL Consolidated Rate filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	188101		10,892.50	M82105

RECEIVED
MAY 14 2010
ACCOUNTS PAYAB

TOTAL

\$10,892.50

APPROVALS - Department

Other _____

ENCLOSURE _____

OTHER _____

K. Smye 5/14/10

(CHECK) _____

SPECIAL INSTRUCTIONS:

Please give check to Kelly when cut.

Thanks.

* Please Process ASAP.

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
March 29, 2010 through April 30, 2010
Consolidated FL Rate Case

Invoice Number - 040
Invoice Date - May 3, 2010
Invoice payable upon receipt

**Total
Amount Due**

March 29, 2010 through April 30, 2010

\$ 10,892.50

Summary of Services: Rate Base requirements review and planning for 2010 Consolidated Florida filing. Review revised MFR process and programming changes that will be required due to rate groupings approved in the last filing and new systems acquired since the last filing. Continue update of rate base rollforward schedules for UPIS, Accum Depr, CIAC and Accum Amort of CIAC. Review GL data for the test period and compare the the General Ledger data to the Power Plant UPIS and Accumulated Depreciation 12/31/2009 year end balances by system.

RECEIVED
MAY 14 2010
ACCOUNTS PAYAB

Ronald J. Pascari
Work Schedule for Aqua America, Inc
March 29, 2010 through April 30, 2010

Invoice Date -

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs.	R/T Miles	State
3/29/2010	Aqua Consol FL -8 AM to 11:45 PM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
3/30/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
3/31/2010	Aqua Consol FL -8 AM to 11:45 PM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
4/1/2010	Aqua Consol FL -8 AM to 11:45 PM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
4/2/2010	Aqua Consol FL -8 AM to 12 PM	4.00		4.00	25	Consol FL
Week Ending 4/2/2010		36.00		36.00	125	
4/5/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 3:15 PM	6.50		6.50	25	Consol FL
4/6/2010	Aqua Consol FL -8:15 AM to 12:15 PM 1:15 PM to 4:45 PM	7.50		7.50	25	Consol FL
4/7/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12 PM to 4:30 PM	8.00		8.00	25	Consol FL
4/8/2010	Aqua Consol FL -8 AM to 11:30 PM	3.50		3.50	25	Consol FL
Week Ending 4/9/2010		25.50		25.50	100	
4/12/2010	Aqua Consol FL -8:15 AM to 12 PM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
4/13/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 3:15 PM	7.00		7.00	25	Consol FL
4/14/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
4/15/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:45 PM to 4:45 PM	7.50		7.50	25	Consol FL
4/16/2010	Aqua Consol FL -8:15 AM to 1:15 PM	5.00		5.00	25	Consol FL
Week Ending 4/16/2010		35.50		35.50	125	
4/19/2010	Aqua FL -8:15 AM to 11:45 PM 12:30 PM to 4:30 PM	7.50		7.50	25	FL
4/20/2010	Aqua FL -8:15 AM to 11:45 PM 12:15 PM to 4:45 PM	8.00		8.00	25	FL
4/21/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
4/22/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12 PM to 4:30 PM	8.00		8.00	25	Consol FL
4/23/2010	Aqua FL -8:15 AM to 11:45 PM	3.50		3.50	25	FL
Week Ending 4/23/2010		35.00		35.00	125	
4/26/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 2:45 PM	6.00		6.00	25	Consol FL
4/27/2010	Aqua Consol FL -8:15 AM to 11:45 PM 12:15 PM to 3:15 PM	6.50		6.50	25	Consol FL
4/28/2010	Aqua Consol VA -8:15 AM to 11:45 PM 12:45 PM to 4:45 PM	8.00		8.00	25	VA
4/29/2010	Aqua Consol VA -8:15 AM to 12:15 PM 2 PM to 4:30 PM	6.50		6.50	25	VA
4/30/2010						
Week Ending 4/30/2010		27.00		27.00	100	
Period Ending Week Ending 4/30/2010		159.00		159.00	575	
Billing Amt-Hrs						Federal Mileage rate
159.00						\$ 0.500
Billing Amt-\$						Hourly Rate
\$ 13,615.00						\$ 85.00
Mileage						Mileage
\$ 287.50						Total
Total						\$ 13,902.50



033 03780 49

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER: 33

VENDOR NAME: Ronald J. Pasceri
VENDOR NUMBER: _____ **INVOICE DATE:** 6/1/2010
REMIT TO: 419 Highland Terrace **DUE DATE:** Upon Receipt
Holmes, PA 19043
INVOICE NUMBER: 043 **INVOICE AMOUNT:** \$10,850.00
DESCRIPTION: For consulting services rendered for 2010 AUF Consolidated Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
8001	186101		10,850.00	M92105

TOTAL

\$10,850.00

APPROVALS - Department

Other

ENCLOSURE

OTHER

SPECIAL INSTRUCTIONS:

Please return check to Kelly when cut.
Thanks.

(CHECK)

RECEIVED

JUN 04 2010

ACCOUNTS PAYAB

K. Pasceri 6/4/10

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
May 3, 2010 through May 28, 2010
Consolidated FL Rate Case

Invoice Number - 043
Invoice Date - June 1, 2010
Invoice payable upon receipt

**Total
Amount Due**

May 3, 2010 through May 28, 2010

\$ 10,850.00

Summary of Services: Rate Base requirements review and planning for 2010 Consolidated Florida filing. Review revised MFR process and programming changes that will be required due to rate groupings approved in the last filing and new systems acquired since the last filing. Continue update of rate base rollforward schedules for UPIS, Accum Depr, CIAC and Accum Amort of CIAC. Review GL data for the test period and compare the the General Ledger data to the Power Plant UPIS and Accumulated Depreciation 4/30/2010 ending balances by system. Analyze property taxes by system. Create rate base adjustments for incorporation into the MFR.

Ronald J. Pasceri
Work Schedule for Aqua America, Inc
May 3, 2010 through May 28, 2010

Invoice Date

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs	R/T Miles	State
5/3/2010	Aqua Consol FL -8 AM to 11:45 AM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/4/2010	Aqua Consol FL -8 AM to 11:45 AM 12:30 PM to 3:15 PM	6.50		6.50	25	Consol FL
5/5/2010	Aqua Consol FL -8 AM to 11:45 AM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/6/2010						
5/7/2010	Aqua Consol FL -8:15 AM to 12:15 PM	4.00		4.00	25	Consol FL
Week Ending 5/7/2010		26.50		26.50	100	
5/10/2010						
5/11/2010	Aqua Consol FL -8 AM to 11:45 AM 12:30 PM to 3:15 PM	6.50		6.50	25	Consol FL
5/12/2010	Aqua Consol FL -8 AM to 11:45 AM 12:15 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/13/2010	Aqua Consol FL -8 AM to 12 PM 1:15 PM to 4:45 PM	7.50		7.50	25	Consol FL
5/14/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 3:45 PM	7.00		7.00	25	Consol FL
Week Ending 5/14/2010		29.00		29.00	100	
5/17/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:15 PM	7.50		7.50	25	Consol FL
5/18/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/19/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:15 PM	7.50		7.50	25	Consol FL
5/20/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/21/2010	Aqua Consol FL -8:15 AM to 12:15 PM	4.00		4.00	25	Consol FL
Week Ending 5/21/2010		35.00		35.00	125	
5/24/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12 PM to 4:30 PM	8.00		8.00	25	Consol FL
5/25/2010	Aqua Consol FL -8 AM to 12 AM 12:45 PM to 3:15 PM	6.50		6.50	25	Consol FL
5/26/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
5/27/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
5/28/2010	Aqua Consol FL -8 AM to 12 PM	4.00		4.00	25	Consol FL
Week Ending 5/28/2010		34.50		34.50	125	
Period Ending Week Ending 5/28/2010		125.00		125.00	450	
Billing Amt-Hrs						Federal
125.00 \$ 0.500						Mileage rate
Billing Amt-\$						Hourly Rate
\$ 10,625.00 \$ 85.00						
Mileage						Mileage
\$ 225.00						Total
Total						
\$ 10,850.00						



033 03874 11

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 35371

1 Vendor Name

RONALD J. PASCERI

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

Business Purpose:

Services:

FLORIDA CONSOLIDATED RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

44

Special Instructions

**Invoice Date**

July 1, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

July 1, 2010

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Amount \$

\$9,507.50

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		9,507.50	M92105
TOTAL				\$9,507.50	

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
June 1, 2010 through June 30, 2010
Consolidated FL Rate Case

Invoice Number - 044
Invoice Date - July 1, 2010
Invoice payable upon receipt

Total
Amount Due

June 1, 2010 through June 30, 2010

\$ 9,507.50

Summary of Services: Rate Base requirements review and planning for 2010 Consolidated Florida filing. Review revised MFR process and rate grouping related programming changes and new systems acquired since the last filing. Reconcile Plant and Accumulated Depreciation to the 2009 Annual Report. Continue update of rate base rollforward schedules for UPIS, Accum Depr, CIAC and Accum Amort of CIAC. Review GL data for the test period and compare the the General Ledger data to the Power Plant UPIS and Accumulated Depreciation 4/30/2010 ending balances by system. Develop depreciation and retirement estimates for pro forma plant additions incorporated into the test year letter. Analyze property taxes by system and incorporate the normalization adjustment into the requested test year letter. Create rate base adjustments for incorporation into the MFR.

RECEIVED

JUL 07 2010

ACCOUNTS PAYABLE

Ronald J. Pasceri
Work Schedule for Aqua America, Inc
June 1, 2010 through June 30, 2010

Invoice Date -

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs	R/T Miles	State
6/1/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:15 PM	7.50		7.50	25	Consol FL
6/2/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:45 PM to 3:15 PM	8.00		8.00	25	Consol FL
6/3/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:30 PM to 4:30 PM	7.50		7.50	25	Consol FL
6/4/2010	Aqua Consol FL -8:15 AM to 12:15 PM	4.00		4.00	25	Consol FL
Week Ending 6/4/2010		25.00		25.00	100	
6/7/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:00 PM to 4:30 PM	8.00		8.00	25	Consol FL
6/8/2010	Aqua Consol FL -8 AM to 11:45 AM 12:15 PM to 3 PM	6.50		6.50	25	Consol FL
6/9/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
6/10/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:00 PM to 4:30 PM	8.00		8.00	25	Consol FL
6/11/2010	Aqua Consol FL -10:15 AM to 1:45 PM	3.50		3.50	25	Consol FL
Week Ending 6/11/2010		34.00		34.00	125	
6/14/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
6/15/2010	Aqua Consol FL -8:15 AM to 12:15 PM 12:45 PM to 4:15 PM	7.50		7.50	25	Consol FL
6/16/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:30 PM to 4:30 PM	7.50		7.50	25	Consol FL
6/17/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 1:45 PM	5.00		5.00	25	Consol FL
6/18/2010						
Week Ending 6/18/2010		28.00		28.00	100	
6/21/2010						
6/22/2010						
6/23/2010						
6/24/2010						
6/25/2010						
Week Ending 6/25/2010						
6/28/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:15 PM	7.50		7.50	25	Consol FL
6/29/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:30 PM to 4:30 PM	7.50		7.50	25	Consol FL
6/30/2010	Aqua Consol FL -8 AM to 12 PM 1:15 PM to 4:45 PM	7.50		7.50	25	Consol FL
Month Ending 6/30/2010		22.50		22.50	75	
Period Ending Month Ending 6/30/2010		109.50		109.50	400	

Billing Amt-Hrs	109.50	\$ 0.500	Federal Mileage rate
Billing Amt-\$	\$ 9,307.50	\$ 85.00	Hourly Rate
Mileage	\$ 200.00		Mileage
Total	\$ 9,507.50		Total

033 03874 48

CHECK REQUEST

RECEIVED

AUG 04 2010

ACCOUNTS PAYAB

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 35371

1 Vendor Name:

Ronald J. Pasceri

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

6 Business Purpose:

Services:

Florida

2010 Consolidated FI Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

45

Special Instructions

**Invoice Date**

August 2, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

August 2, 2010

Amount \$

\$13,437.50

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		13,437.50	M92015
TOTAL				\$13,437.50	

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
July 1, 2010 through July 30, 2010
Consolidated FL Rate Case

Invoice Number - 045
Invoice Date - August 2, 2010
Invoice payable upon receipt

Total
Amount Due

July 1, 2010 through July 30, 2010

\$ 13,437.50

Summary of Services: Rate Base requirements review and planning for 2010 Consolidated Florida filing. Review revised MFR process and rate grouping related programming changes and new systems acquired since the last filing. Reconcile CIAC and Accumulated Amortization of CIAC to the 2009 Annual Report. Continue update of rate base rolforward schedules for UPIS, Accum Depr, CIAC and Accum Amort of CIAC. Document the pro forma source files from the test year letter and incorporate those files into the MFR program. Create deferred tax summary including net book values by system for 2008, 2009 and through April 30, 2010. Create an MFR validity check file to ensure programming accuracy and completeness. Update the AUF Mini model to analyze the preliminary revenue requirement results created by running the MFR. Create an NU&U summary process for the Consolidated MFR program.

Ronald J. Pascari
Work Schedule for Aqua America, Inc
July 1, 2010 through July 30, 2010

Invoice Date -

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs.	R/T Miles	State
7/1/2010	Aqua Consol FL -8 AM to 11:45 AM 12 PM to 4:15 PM	8.00		8.00	25	Consol FL
7/2/2010	Aqua Consol FL -8 AM to 12 PM	4.00		4.00	25	Consol FL
Week Ending 7/2/2010		12.00		12.00	50	
7/5/2010	Aqua Consol FL -8 AM to 12 PM 12:30 PM to 4:30 PM	8.00		8.00	25	Consol FL
7/6/2010	Aqua Consol FL -8:15 AM to 1:45 PM	5.50		5.50	25	Consol FL
7/7/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
7/8/2010	Aqua Consol FL -7:45 AM to 11:45 AM 12:00 PM to 1:00 PM	5.00		5.00	25	Consol FL
Week Ending 7/9/2010		26.50		26.50	100	
7/12/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
7/13/2010	Aqua Consol FL -8 AM to 12 PM 12:45 PM to 4:45 PM	8.00		8.00	25	Consol FL
7/14/2010	Aqua Consol FL -7:45 AM to 12:15 PM 12:30 PM to 4:30 PM	8.50		8.50	25	Consol FL
7/15/2010	Aqua Consol FL -8 AM to 11:45 AM 12:45 PM to 4:30 PM	7.50		7.50	25	Consol FL
7/16/2010	Aqua Consol FL -7:30 AM to 12 PM	4.50		4.50	25	Consol FL
Week Ending 7/16/2010		36.50		36.50	125	
7/19/2010	Aqua Consol FL -8:15 AM to 12:45 AM 1:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
7/20/2010	Aqua Consol FL -8 AM to 12 PM 12:30 PM to 4:30 PM	8.00		8.00	25	Consol FL
7/21/2010	Aqua Consol FL -8 AM to 12 PM 12:30 PM to 4:30 PM	8.00		8.00	25	Consol FL
7/22/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
7/23/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 1:45 PM	5.50		5.50	25	Consol FL
Week Ending 7/23/2010		38.00		38.00	125	
7/26/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:15 PM	7.50		7.50	25	Consol FL
7/27/2010	Aqua Consol FL -8 AM to 12 PM 12:45 PM to 4:45 PM	8.00		8.00	25	Consol FL
7/28/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
7/29/2010	Aqua Consol FL -8 AM to 12 PM 12:30 PM to 5:30 PM	10.00		10.00	25	Consol FL
7/30/2010	Aqua Consol FL -8:15 AM to 12:15 PM 12:45 PM to 4:45 PM	8.00		8.00	25	Consol FL
Week Ending 7/30/2010		42.00		42.00	125	
Period Ending Week Ending 7/30/2010		155.00		155.00	525	

Billing Amt-Hrs	155.00	\$ 0.500	Federal Mileage rate
Billing Amt-\$	\$ 13,175.00	\$ 85.00	Hourly Rate
Mileage	\$ 262.50		Mileage
Total	\$ 13,437.50		Total

CHECK REQUEST

VENDOR NO. # 35371

ACCOUNTS PAYABLE

2010 AUF Florida Rate Case

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		13,255.00	M92105
			TOTAL	\$13,255.00	

Notes: Required XLS

Ronald J. Pascari
Work Schedule for Aqua America, Inc
August 2, 2010 through August 27, 2010

Invoice Date -

Date	Bryn Mawr Time	Bryn Mawr Total Hrs	Home Office	Grand Total Hrs	R/T Miles	State
8/2/2010	Aqua Consol FL -7:45 AM to 12:15 PM	4.50		4.50	25	Consol FL
8/3/2010	Aqua Consol FL -7:45 AM to 11:45 AM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/4/2010	Aqua Consol FL -7:30 AM to 12 PM 12:45 PM to 5:45 PM	9.50		9.50	25	Consol FL
8/5/2010	Aqua Consol FL -7:30 AM to 12 PM 12:15 PM to 4:45 PM	9.00		9.00	25	Consol FL
8/6/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 2:15 PM	6.00		6.00	25	Consol FL
Week Ending 8/6/2010		37.50		37.50	125	
8/9/2010	Aqua Consol FL -7:45 AM to 11:45 AM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/10/2010	Aqua Consol FL -8 AM to 12 AM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/11/2010	Aqua Consol FL -8 AM to 12 AM 12:15 PM to 4:15 PM	8.00		8.00	25	Consol FL
8/12/2010	Aqua Consol FL -7:45 AM to 11:45 AM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/13/2010	Aqua Consol FL -12:45 PM to 4:15 PM	3.50		3.50	25	Consol FL
Week Ending 8/13/2010		37.00		37.00	125	
8/16/2010	Aqua Consol FL -8:15 AM to 11:45 AM 12:15 PM to 4:45 PM	8.00		8.00	25	Consol FL
8/17/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/18/2010	Aqua Consol FL -7:30 AM to 12 PM 12:30 PM to 4:30 PM	8.50		8.50	25	Consol FL
8/19/2010	Aqua Consol FL -7:30 AM to 12 PM 12:30 PM to 4:30 PM	8.50		8.50	25	Consol FL
8/20/2010	Aqua Consol FL -7:30 AM to 12 PM 12:30 PM to 5:30 PM	9.50		9.50	25	Consol FL
Week Ending 8/20/2010		43.00		43.00	125	
8/23/2010	Aqua Consol FL -7:45 AM to 11:45 AM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/24/2010	Aqua Consol FL -7:30 AM to 12 PM 12:30 PM to 4:30 PM	8.50		8.50	25	Consol FL
8/25/2010	Aqua Consol FL -12:45 PM to 6:15 PM	5.50		5.50	25	Consol FL
8/26/2010	Aqua Consol FL -8 AM to 12 PM 12:15 PM to 4:45 PM	8.50		8.50	25	Consol FL
8/27/2010	Aqua Consol FL -7:45 AM to 12:15 PM	4.50		4.50	25	Consol FL
Week Ending 8/27/2010		36.50		36.50	125	
Period Ending Week Ending 8/27/2010		163.00		163.00	500	

Billing Amt-Hrs	163.00	\$ 0.500	Federal Mileage rate
Billing Amt-\$	\$ 13,005.00	\$ 85.00	Hourly Rate
Mileage	\$ 250.00		Mileage
Total	\$ 13,255.00		Total



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 35371

1 Vendor Name Ronald J. Pasceri
(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

RECEIVED

OCT 05 2010

ACCOUNTS PAYAB

6 Business Purpose:

Services: Florida

2010 AUF Rate Case

Requested By: Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

47

Special Instructions



Invoice Date

September 30, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

October 1, 2010

Amount \$

\$4,918.94

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		4,918.94	M92105
TOTAL				\$4,918.94	

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
September 1, 2010 through September 30, 2010
Consolidated FL Rate Case

Invoice Number - 047
Invoice Date - September 30, 2010
Invoice payable upon receipt

Total
Amount Due

September 1, 2010 through September 30, 2010

\$ 4,918.94

Summary of Services: Finalize the update of the AUF process flow documentation and create CD's for the electronic version of the MFR to be provided to the PSC staff, the OPC and internally. Review interim files provided to PSC staff and prepare impact assessment of a U&U scenario for The Woods for AUF-W4 compared to the As Filed version. Review and respond to Consolidated Florida audit requests and provide detailed spreadsheets containing Plant, Accum Depr and Accum Amort of CIAC containing the requested information consistent with the MFR's. Review OPC discovery requests and develop formal responses to OPC requests for Production of Documents and Interrogatories.

RECEIVED
OCT 05 2010
ACCOUNTS PAYABLE

Invoice Date: September 30, 2010 September 30, 2010 September 30, 2010

Invoice Number - 048 Invoice Number - 049 Invoice Number - 047

State

Sarasota

Invoice by State

VA

Consol FL

Summary of work performed:

Consol FL
Consol FL
Consol FL

7.50 Update AUF process flow documentation and creat
7.50 Review Interim files provided to PSC staff. Impact
3.00 Finalize the update of the AUF process flow docum

Consol FL
Sarasota
Sarasota/VA
Consol FL

8.00
4.00

4.00

7.00 Review audit requests and provide detailed spread:
Review Sarasota rate base related staff recommen-
Complete review of Sarasota rate base related staff
3.50 Provide responses to Consolidated Florida audit re

Consol FL
Consol FL/Sarasota
Sarasota
Sarasota
Sarasota

4.00
8.00
8.00
4.00

8.00 Review OPC discovery requests and begin develop
4.00 Prepare a monthly schedule of the Florida Administ
Create reconciliation summary of test year adjusted A
Begin reconciliation of detailed test year adjusted A
Continue Sarasota reconciliation of detailed test ye

Consol FL/Sarasota
Sarasota/VA
Consol FL/Sarasota
Consol FL/VA

5.50
4.50
4.00

3.00

2.00 Complete Sarasota reconciliation of detailed test ye
Continue Sarasota reconciliation of detailed test ye
2.50 Complete draft response to OPC POD #97 relative
3.50 Prepare response to follow up Audit Request relate

Consol FL/Sarasota

3.50

4.00 Attend AUF Weekly Rate Case Meeting. Prepare

Consol FL/Sarasota
Sarasota/VA

3.50
3.00

1.00

4.00 Prepare responses to additional follow-up audit req
Review all responses to Virginia Hearing Examiner

60.00

12.00

56.50

Federal Mileage rate

Hourly Rate	\$	5,100.00	\$	1,020.00	\$	4,082.50
Mileage	\$	92.10	\$	28.95	\$	116.44
Total	\$	5,192.10	\$	1,048.95	\$	4,918.94

RECEIVED

OCT 05 2010

ACCOUNTS PAYAB



033 04035 70

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **35371**

1 Vendor Name

Ronald J. Pasceri

(Complete lines 2 to 6 if a vendor number is not known)

2 Wire Info.

3

4

5

RECEIVED

6 Business Purpose:

Services:

Florida

2010 Florida Rate Case

NOV. 08 2010

ACCOUNTS PAYABLE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

50

Invoice Date

November 1, 2010

Invoice Due Date

November 2, 2010

Amount \$

\$8,461.35

Special Instructions

Please return check to:

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		8,461.35	M92105
TOTAL				\$8,461.35	

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
October 4, 2010 through October 29, 2010
Consolidated FL Rate Case

Invoice Number - 080
Invoice Date - November 1, 2010
Invoice payable upon receipt

**Total
Amount Due**

October 4, 2010 through October 29, 2010

\$ 8,461.35

Summary of Services: Review and respond to additional rate base related Audit Requests. Review Auditor's Report and assess the impact of the affiliate audit findings. Review OPC discovery requests and provide complete responses to those requests. Create a comprehensive rate comparison schedule and review OPC and Staff documents for accuracy of rates. Review rate base reconciliation of Power Plant to the General Ledger with Manager Rates & Planning.

RECEIVED

NOV 08 2010

ACCOUNTS PAYABLE

Invoice Date - November 1, 2010 November 1, 2010

State	Invoice by State		Summary of work performed:
	VA	Consol FL	
Consol FL			7.50 Review additional Audit Requests related to Custo
Consol FL			7.50 Review additional Audit Requests related to Custo
Consol FL			6.00 Review and provide additional details for response
Consol FL			4.00 Review and provide additional details for response
Consol FL			3.00 Follow-up on OPC discovery response for respons
Consol FL/VA	2.00		4.50 Follow-up on OPC discovery response for respons
Consol FL			1.00 Follow-up on OPC discovery response for respons
Consol FL			7.50 Review additional audit request #35. Follow-up on
Consol FL			4.00 Follow up on audit request #35. Follow-up on OP
Consol FL			6.00 Follow-up on newly assigned OPC discovery requ
Consol FL			7.00 Follow-up on OPC discovery request assignments
Consol FL			7.00 Follow-up on OPC discovery request assignments
Consol FL			6.00 Review Auditor's Report and assess the impact of
Consol FL			4.00 Review rate base reconciliation of Power Plant to l
Consol FL			7.00 Follow-up on OPC discovery request assignments
Consol FL			3.00 Follow-up on OPC discovery request assignments
Consol FL			7.50 Follow-up on a CIAC related audit request to expla
Consol FL			4.50 Review AUF 45 audit request, analyze variances s
	2.00	97.00	

Federal Mileage rate

Hourly Rate	\$	170.00	\$	8,245.00
Mileage	\$	8.65	\$	218.35
Total	\$	178.65	\$	8,461.35



033 04084 74

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 35371

1 Vendor Name

RONALD J. PASCERI

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

5

6 Business Purpose:

Services:

FLORIDA

AQUA UTILITIES FLORIDA RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

54

Special Instructions

Invoice Date

December 30, 2010

Please return check to:

Peggy Mobley.

Invoice Due Date

March 3, 2010

Amount \$

\$9,328.59

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		9,328.59	M92015
TOTAL				\$9,328.59	RECEIPTS

TOTAL

\$9,328.59

RECEIVED

JAN 05 2011

ACCOUNTS PAYABLE

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
November 29, 2010 through December 31, 2010
Consolidated FL Rate Case

Invoice Number - 054
Invoice Date - January 3, 2011
Invoice payable upon receipt

**Total
Amount Due**

November 29, 2010 through December 31, 2010

\$ 9,328.59

Summary of Services: Review OPC discovery requests and provide complete responses to those requests. Review and respond to numerous Florida Commission staff data requests. Create MFR CD, including revised Schedule D-2.

Invoice Date - January 3, 2011 January 3, 2011

Invoice Number - 055 Invoice Number - 054

Invoice by State

State	VA	Consol FL	Summary of work performed:
Consol FL			7.50 Review and respond to numerous Florida Commis
Consol FL			7.50 Review and respond to numerous Florida Commis
Consol FL			7.50 Review and respond to numerous Florida Commis
Consol FL			7.50 Review and respond to numerous Florida Commis
Consol FL			4.00 Review and respond to numerous Florida Commis
Consol FL			
Consol FL			7.00 Review and respond to numerous Florida Commis
Consol FL			6.50 Review and respond to numerous Florida Commis
Consol FL			7.00 Review and respond to numerous Florida Commis
Consol FL			7.00 Review and respond to numerous Florida Commis
Consol FL			3.50 Review and respond to numerous Florida Commis
Consol FL			
Consol FL			7.00 Review and respond to numerous Florida Commis
Consol FL			5.00 Review and respond to numerous Florida Commis
Consol FL			7.50 Review and respond to numerous Florida Commis
Consol FL/VA	1.00		6.50 Review and respond to numerous Florida Commis
Consol FL			4.00 Review and respond to numerous Florida Commis
Consol FL/VA	1.00		5.50 Review and respond to numerous Florida Commis
Consol FL			7.00 Review and respond to numerous Florida Commis

2.00 107.50

Federal Mileage rate

Hourly Rate	\$	170.00	\$	9,137.50
Mileage	\$	21.41	\$	191.09
Total	\$	191.41	\$	9,328.59



033 04155 43

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Ronald J. Pascen
VENDOR NUMBER 35371 INVOICE DATE 2/2/2011
REMIT TO 419 Highland Terrace DUE DATE Upon Receipt
Holmes PA 19043
INVOICE NUMBER 056 INVOICE AMOUNT \$4 332 00
DESCRIPTION For consulting services rendered for 2010 FL Consolidated Rate filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	186101		4 332 00	M92105

TOTAL

\$4 332 00

APPROVALS - Department

Other

SPECIAL INSTRUCTIONS

Please give check to Kelly when cut
Thanks

ENCLOSURE

(CHECK)

OTHER

RECEIVED

FEB 07 2011

ACCOUNTS PAYABLE

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
January 3, 2011 through January 28, 2011
Consolidated FL Rate Case

Invoice Number 058
Invoice Date February 2 2011
Invoice payable upon receipt

Total
Amount Due

January 3 2011 through January 28 2011

\$ 4 332 00

Summary of Services Review OPC discovery requests and provide complete responses to those requests Review and respond to numerous Florida Commission staff data requests explaining MFR calculations and providing underlying spreadsheets with detailed calculations for the rate bands and stand alone systems

Invoice Date February 2 2011 February 2 2011

Invoice Number 057		Invoice Number 056	
Invoice by State			
State	Sarasota	Consol FL	Summary of work performed
Consol FL/Sarasota	3 00		4 00 Review and respond to OPC discovery Attend wex
Consol FL/Sarasota	2 50		1 50 Review and respond to OPC discovery Review Sa
Consol FL/Sarasota	5 50		2 00 Review and respond to OPC discovery Review Sa
Sarasota	4 00		Prepare analysis of CIAC and Accum Amort of CIA
Consol FL/Sarasota	6 50		0 50 Prepare analysis of CIAC and Accum Amort of CIA
Sarasota	3 50		1 00 Complete the analysis of CIAC and Accum Amort c
Consol FL			7 00 Review Staff's thirteenth data request investigate a
Consol FL			4 50 Provide responses to Staff's thirteenth data request
Consol FL			7 00 Review and begin draft responses to Staff's fifteent
Consol FL			5 00 Provide responses to Staff's fifteenth data requests
Consol FL			6 50 Provide responses to Staff's fifteenth data requests
Sarasota	1 50		Review proposed Sarasota rate base adjusting entr
Consol FL/Sarasota	3 50		4 00 Finish review of proposed Sarasota rate base adju
Consol FL			6 50 Identified and communicated staff requirements for
Sarasota	1 50		Review revised proposed Sarasota rate base adjus
	31 50	49 50	

Federal Mileage rate

Hourly Rate	\$	2 677 50	\$	4 207 50
Mileage	\$	63 00	\$	124 50
Total	\$	2 740 50	\$	4 332 00



033 04104 03

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 35371

1 Vendor Name Ronald J. Paseri
(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Florida

2010 Florida Consolidated Rate Case

Requested By: Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

52

Invoice Date

November 29, 2010

Invoice Due Date

December 1, 2010

Amount \$

\$7,242.32

Special Instructions



Please return check to:

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		7,242.32	M92105
		RECEIVED			
		DEC 01 2010			
		ACCOUNTS PAYABLE			
		TOTAL		\$7,242.32	

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
November 1, 2010 through November 26, 2010
Consolidated FL Rate Case

Invoice Number - 052
Invoice Date - November 29, 2010
Invoice payable upon receipt

Total
Amount Due

November 1, 2010 through November 26, 2010

\$ 7,242.32

Summary of Services: Review OPC discovery requests and provide complete responses to those requests. Review and respond to numerous Florida Commission staff data requests. Review Auditor's Report and assess the impact of the audit findings. Review PSC staff's Interim rate recommendation. Create MFR CD, including revised Schedule D-2.

RECEIVED
DEC 01 2010
ACCOUNTS PAYABLE

Invoice Date - November 29, 2010

November 29, 2010

Invoice Number - 053	Invoice Number - 052
Invoice by State	
VA	Consol FL

Federal Mileage rate

Hourly Rate	\$	850.00	\$	7,097.50
Mileage	\$	42.68	\$	144.82
Total	\$	892.68	\$	7,242.32



033 04234 12

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Ronald J. Pascari
VENDOR NUMBER 35371 INVOICE DATE 3/1/2011
REMIT TO 419 Highland Terrace DUE DATE Upon Receipt
Holmes PA 19043
INVOICE NUMBER 058 INVOICE AMOUNT \$4 369 09
DESCRIPTION For consulting services rendered for 2010 FL Consolidated Rate filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	186101		4 369 09	M02105

TOTAL

\$4 369 09

APPROVALS - Department

Other

ENCLOSURE (CHECK)

OTHER

SPECIAL INSTRUCTIONS

Please give check to Kelly when cul
Thanks

RECEIVED
MAR 10 2011
ACCOUNTS PAYABLE

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
January 31, 2011 through February 28, 2011
Consolidated FL Rate Case

Invoice Number 058
Invoice Date March 1 2011
Invoice payable upon receipt

Total
Amount Due

January 31, 2011 through February 28, 2011

\$ 4,369.09

Summary of Services Review and respond to numerous Florida Commission staff data requests
Prepare analysis and obtain documentation for Staff's follow up request for IT pro forma projects
Provide detailed responses and creation of support workpapers related to Staff's follow up data requests related to Deferred Income Taxes

[Handwritten signature]
3/1/11

RECEIVED
MAR 1 2011

BY

Invoice Date

March 1 2011 March 1 2011

March 1 2011

State	Invoice Number 059	Invoice Number 060	Invoice Number 058	Summary of work performed
	Sarasota	VA	Consol FL	
Consol FL				4 50 Review and respond to Staff discovery Attend we
Consol FL				5 50 Obtain documentation for Staff's follow up request
Consol FL				3 50 Prepare analysis for Staff's follow up request for IT
Consol FL/Virginia		2 50		4 00 Review and respond to Florida Staff discovery req
Consol FL				3 00 Review and respond to Staff discovery related to si
Sarasota	3 00			Review Sarasota stipulation adjustment impacts wi
Sarasota	7 50			Review Sarasota stipulation adjustment impacts wi
Sarasota/Consol FL	6 50			0 50 Detailed review of Sarasota stipulation adjustment
Sarasota	6 50			Coordinate with PowerPlant consultant and Control
Sarasota	3 00			Research a Sarasota Sewer CIAC adjustment doc
Consol FL				5 50 Review and create support workpapers to respon
Consol FL				7 00 Continue creation of support workpapers to respon
Sarasota/Consol FL	1 50			5 50 Sarasota write up on establishment of new CIAC si
Consol FL				4 00 Continue creation of support workpapers to respon
Consol FL	28 00	2 50		7 00 Continue creation of support workpapers to respon
			50 00	

Federal Mileage rate

Hourly Rate	\$	2 380 00	\$	212 50	\$	4 250 00	
Mileage	\$	60 71	\$	7 69	\$	119 09	0 0
Total	\$	2 440 71	\$	220 19	\$	4 369 09	0 0

FILED
MAR 1 2011
BY

CHECK REQUEST

VENDOR NO # 35371

2/Wire Info

2010 FL Consolidated Rate Case

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Controller

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		9 424 29	M92015
					RECE
					APR 0
					ACCOUNTS
			TOTAL	\$9,424 29	

ACCOUNTS PAYABLE

Rates Request XLS

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
March 1, 2011 through March 25, 2011
Consolidated FL Rate Case

Invoice Number 061
Invoice Date March 28, 2011
Invoice payable upon receipt

**Total
Amount Due**

March 1, 2011 through March 25, 2011

\$ 9,424.29

Summary of Services: Finalize support workpapers and complete response to Staff discovery related to Deferred Income Taxes staff data request 28. Review OPC's third set of PODs and ROGS and update discovery tracking schedule. Prepare numerous responses to OPC's third set of PODs and ROGS. Manage and organize source files required in response to OPC PODs 121, 122 & 123. Complete OPC ROG 177 and revise MFR schedules requested for each system due to changed Accum. Deferred Income Taxes, using Bonus Depreciation on 2010 Plant additions. Summarize pro forma plant additions for preparation of IROG 179 and 180 response. Review and finalize responses to ADIT IROGs 181 to 183.

Invoice Date

March 28 2011 March 28 2011

Invoice Number 062 Invoice Number 061

Invoice by State

State

Sarasota

Consol FL

Summary of work performed

Consol FL	7 00 Continue creation of support workpapers to respor
Consol FL	7 00 Continue creation of support workpapers to respor
Consol FL	8 00 Prepare draft responses to OPC s third set of POC
Consol FL	4 50 Review responses to Staff Data Request 28 relate

Consol FL	7 00 Prepare draft responses to OPC s third set of POC
Consol FL	8 00 Review responses to Staff Data Request 28 relate
Consol FL	6 50 Finalize responses to Staff Data Request 28 relate
Consol FL	7 50 Prepare draft responses to OPC s third set of POC
Consol FL	3 00 Prepare draft responses to OPC s third set of POC

Consol FL	7 00 Prepare draft responses to OPC s third set of POC
Consol FL	7 00 Prepare draft responses to OPC s third set of POC
Consol FL	4 00 Prepare draft responses to OPC s third set of POC
Consol FL	7 00 Prepare draft responses to OPC s third set of POC

Consol FL	7 00 Prepare draft responses to OPC s third set of POC
Sarasota/Consol FL	4 00 Detailed review of Sarasota stipulation adjustment
Sarasota/Consol FL	4 00 Prepare draft responses to OPC s third set of POC
Sarasota/Consol FL	5 00 Prepare draft responses to OPC s third set of POC
Consol FL	5 00 Prepare draft responses to OPC s third set of POC

8 00

108 50

Federal Mileage rate

Hourly Rate	\$	680 00	\$	9 222 50
Mileage	\$	23 21	\$	201 79
Total	\$	703 21	\$	9 424 29



AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **35371**

1 Vendor Name

RONALD J. PASCERI

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Consulting Services

Florida Consolidated Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

63

Invoice Date

May 2, 2011

Invoice Due Date

May 3, 2011

Amount \$

\$9,428.61

Special instructions



Please return check to:

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		9,428.61	M82105
TOTAL				\$9,428.61	

RECEIVED
MAY 05 2011
ACCOUNTS PAYABLE

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
March 28, 2011 through April 29, 2011
Consolidated FL Rate Case

Invoice Number - 063
Invoice Date - May 2, 2011
Invoice payable upon receipt

**Total
Amount Due**

March 28, 2011 through April 29, 2011

\$ 9,428.61

Summary of Services: Finalize responses to OPC's third and fourth sets of PODs and ROGS. Analyze additional support required to complete the summary of pro forma plant additions in preparation of IROG # 179 (Accumulated Deferred Income Taxes) response, including reprogramming excel spreadsheets for 50% and 100% bonus depreciation projects. Create revised MFR schedules used in the response to deferred tax changes OPC IROG #180 and assess impact. Create response to OPC's area of concerns related to depreciation expense and income taxes. Review OPC comparative analysis and prepare rebuttal.

Invoice Date - May 2, 2011 May 2, 2011

Invoice Number - 064 Invoice Number - 063

State	Invoice by State		Summary of work performed:
	Sarasota	Consol FL	
Consol FL			7.00 Prepare draft responses to OPC's third set of POD
Consol FL			7.50 Prepare draft responses to OPC's third set of POD
Consol FL			7.50 Prepare draft responses to OPC's third set of POD
Consol FL/Sarasota	2.00		3.50 Prepare draft responses to OPC's third set of POD
Consol FL			8.00 Prepare draft responses to OPC's third set of POD
Consol FL			7.00 Finalize responses to OPC's third set of PODs and
Sarasota/Consol FL	5.00		2.00 Create spreadsheet to proof the Sarasota rate bas
Sarasota/Consol FL	2.50		4.50 Confirm accuracy of Sarasota adjusting entries wit
Consol FL			7.00 OPC's fourth set of IROGs. IROG 192 - continue t
Consol FL			4.00 OPC's fourth set of IROGs. Review requirements
Sarasota/Consol FL	3.00		4.00 Provide follow-up explanations for the Sarasota ac
Sarasota/Consol FL	2.50		1.50 OPC's fourth set of IROGs. Provide auditors with:
Consol FL			5.00 OPC's fourth set of IROGs. Follow up on respons
Consol FL			7.00 OPC's fourth set of IROGs. Follow up on respons
Consol FL			7.50 OPC's fourth set of IROGs. Follow up on respons
Consol FL			7.50 OPC's fourth set of IROGs. Follow up on respons
Consol FL			7.50 OPC's fourth set of IROGs. Follow up on respons
Consol FL			7.50 OPC's fourth set of IROGs. Follow up on respons
Consol FL			6.00 OPC's fourth set of IROGs. Follow up on respons
Consol FL			4.50 OPC's fourth set of IROGs. Follow up on respons
	15.00	108.50	

Federal Mileage rate

Hourly Rate	\$	1,275.00	\$	9,222.50
Mileage	\$	31.39	\$	206.11
Total	\$	1,306.39	\$	9,428.61



033 04352 26

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Ronald J. Pasceri
VENDOR NUMBER 35371 **INVOICE DATE** 6/2/2011
REMIT TO 419 Highland Terrace **DUE DATE** Upon Receipt
Holmes PA 19043
INVOICE NUMBER 065 **INVOICE AMOUNT** \$5,650.00
DESCRIPTION For consulting services rendered for AUF Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	188101		5 650 00	M92105

TOTAL

\$5 650 00

APPROVALS - Department

Other

ENCLOSURE

OTHER

K. Joyce 6/3/11

(CHECK)

SPECIAL INSTRUCTIONS

Please give check to Kelly when cut
Thanks

RECEIVED
JUN 06 2011
ACCOUNTS PAYAB

Ronald J. Pascari
Invoice for Consulting Services
Aqua America, Inc
May 2, 2011 through May 27, 2011
Consolidated FL Rate Case

Invoice Number 065
Invoice Date June 2 2011
Invoice payable upon receipt

Total
Amount Due

May 2, 2011 through May 27, 2011

\$ 5,650.00

Summary of Services Finalize responses to OPC's fourth and fifth sets of PODs and ROGS
Review OPC Class C comparative analysis and prepare detailed analysis and rebuttal response
Create summary overview and impact analysis of MFR - As Filed v PSC staff recommendation
report Analyze PSC staff's recommended property tax adjustment, highlighting their incorrect
MFR amounts and creating a revised spreadsheet with the correct property tax calculations
Assess impact and create revised spreadsheet identifying errors in pro forma depreciation
expense and accumulated depreciation adjustments contained in the PSC staff recommendation
workpapers Provided revised correct spreadsheet to PSC staff to allow them to amend their
schedules for the May 24th hearing before the Commissioners

RECEIVED
JUN 06 2011
ACCOUNTS PAYAB

Invoice Date June 2 2011

<u>Invoice Number 065</u>		
<u>Invoice by State</u>		
<u>State</u>	<u>Consol FL</u>	<u>Summary of work performed</u>
		3 00 OPC s fourth set of IROGs Follow up on response
		2 00 OPC s fourth set of IROGs Follow up on response
		3 00 OPC s fifth set of IROGs Finalize supporting docum
		8 00 Create summary overview and impact analysis of Iv
		4 50 Complete and distribute summary overview and im
		7 50 Analyze and explain property tax adjustment high
		8 00 Follow up on other issue assignments from the staf
		7 50 Follow up on other issue assignments from the staf
		4 00 Follow up on other issue assignments from the staf
		4 50 Follow up on spreadsheet filed with Commission to
		13 00 Complete and distribute summary overview and im
		85 00

Federal Mileage rate

Hourly Rate	\$	5 525 00
Mileage	\$	125 00
Total	\$	<u>5 650 00</u>

Ronald J. Pasceri
Invoice for Consulting Services
Aqua America, Inc
September 1, 2011 through September 30, 2011
Consolidated FL Rate Case

Invoice Number - 069
Invoice Date - October 3, 2011
Invoice payable upon receipt

**Total
Amount Due**

September 1, 2011 through September 30, 2011

\$ 720.34

Summary of Services: Research expense allocation methodology used in the 2008 AUF filing and communicate to Florida team for discovery response purposes. Prepare response to OPC deferred tax related discovery requests. Rebuttal of Comparative Analysis testimony of Kimberly Dismukes

Invoice Number - 069

<u>Date</u>	<u>Grand Total Hrs.</u>	<u>State</u>	<u>Consol FL</u>	<u>Summary of work performed:</u>
9/9/2011	2.00	FL		Research expense allocation methodology used in the 2008 AUF filing and communicate to Florida team for discovery purposes. Prepare
9/12/2011	0.50	FL		2.00 response to OPC deferred tax discovery set 7 #206.
9/16/2011	0.50	FL		0.50 Research expense allocation methodology used in the 2008 AUF filing and communicate to Florida team for discovery purposes.
				0.50 AUF discovery follow up.
9/30/2011	5.00	FL		Review Comparative Analysis testimony of Kimberly Dismukes, research systems included in the analysis and determine whether their
Month End	8.00			5.00 inclusion is appropriate.
				8.00



033 03729 64

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **32214**

1 Vendor Name

Daniel T. Franceski

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Consolidated Florida Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

DTF1003

Special Instructions



Invoice Date

April 1, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

April 5, 2010

Amount \$

\$3,328.64

Use of this form is subject to the Accounting and Purchasing Policies and Procedures. Non-compliance may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

RECEIVED
APR 12 2010
ACCOUNTS PAYAB

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
33	9001	186101		3,328.64	M92105
TOTAL				\$3,328.64	

INVOICE # DTF1003

April 1, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL (AUF & Sarasota), IL, and VA in March 2010

Time worked: 113.1 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 9,613.50

Subtotal for travel expenses: \$ 216.00

Total amount due: \$ 9,829.50

Summary of work performed:

- For AUF: revised 2008 MFR files for 2010.
- For Sarasota: created 2H2009 billing determinants for a data request.
- For Kankakee IL: created bill frequency analyses & sample actual customer bill comparisons.
- For VA: calculated rates with new revenue requirements & created new rate option.
- Participated in related meetings and conference calls.

	FL AUF		Sarasota		IL		VA	
Dates and hours worked	03/01	1.5	03/24	5.3	03/17	7.5	03/01	3.0
	03/02	3.0	03/25	4.3	03/18	8.5	03/02	6.0
	03/03	2.0	03/26	8.7	03/22	1.5	03/03	5.0
	03/04	7.5	03/29	9.0	03/23	4.0		
	03/05	6.8	03/30	9.0	03/24	1.0		
	03/08	7.0	03/31	2.0				
	03/09	3.5						
	03/17	0.5						
	03/22	4.5						
	03/23	2.0						
Tot Hours	38.3		38.3		23.0		14.0	
Charge for Hours	\$3,255.50		\$3,255.50		\$1,912.50		\$ 1,190.00	
Expenses	\$ 73.14		\$ 73.15		\$ 42.97		\$ 26.74	
Total Charges	\$ 3,328.64		\$ 3,328.65		\$ 1,955.47		\$ 1,216.74	

RECEIVED
APR 12 2010
ACCOUNTS PAYABLE

Expense details:

Miles 432

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

AQUA SERVICES CHECK REQUEST

COMPANY #11



011 01077 15

ReKey

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

1 Vendor Name

Daniel Franceski

VENDOR NO #

32214

DTF Solutions, Inc.

2 Address
30 Glenn Drive
Easton, PA 18040

3 Business Purpose:

For Consulting Services

Requested By: Kelly Ann Burns

Purchasing Managers Approval

Manager/Officer Approval

Kfmye 5/10/10

Invoice Nos.

RECEIVED
MAY 12 5/3/2010

Special Instructions

Invoice Dates

Please give check

Invoice Due Date/ Or Date Required

ACCOUNTS PAYABLE
Upon Receipt

to Kelly when cut. Thank you.

Amount

\$11,731.50

Check this form to be used by Accounting and Purchasing Parties
and Proceed with the request only after the form is complete.

Accounting Approval

MJP 5/12/2010

Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
33-9001	186101		3,476.00	M91761
33-9001	186101		4,214.65	M92016
34-9001	186101		2,520.10	M91925
24-150	186102		1,520.75	M92013
			\$11,731.50	

RECEIVED

MAY 14 2010

RECEIVED

MAY 11 2010

ACCOUNTS PAYABLE ACCOUNTS PAYABLE

INVOICE # DTF1004

May 3, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL (AUF & Sarasota), IL, and VA in April 2010.

Time worked: 135.0 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 11,475.00

Subtotal for travel expenses: \$ 256.50

Total amount due: \$ 11,731.50

Summary of work performed:

- For AUF: revised 2008 MFR files for 2010.
- For Sarasota: created 2H2009 billing determinants for a data request, supported same on conf call with Staff; responded to interrogatories.
- For IL consolidated: created tariff tables; analyzed mis-classified customers.
- For VA: reviewed and revised Brief draft; corrected Staff's billing determinants; calculated resulting rates under different scenarios.
- Participated in related meetings and conference calls.

	FL AUF		FL Sarasota		IL		VA	
Dates and hours worked	03/01	1.5	03/24	5.3	04/12	5.5	03/01	3.0
	03/02	3.0	03/25	4.3	04/13	5.0	03/02	6.0
	03/03	2.0	03/26	8.7	04/14	7.0	03/03	5.0
	03/04	7.5	03/29	9.0				
	03/05	6.8	03/30	9.0				
	03/08	7.0	03/31	2.0				
	03/09	3.5						
	03/17	0.5						
	03/22	4.5						
	03/23	2.0						
Tot Hours	40.0		48.5		17.5		29.0	
Charge for Hours	\$3,400.00		\$4,122.50		\$ 1,487.50		\$ 2,465.00	
Expenses	\$ 76.00		\$ 92.15		\$ 33.25		\$ 55.10	
Total Charges	\$ 3,476.00		\$ 4,214.65		\$ 1,520.75		\$ 2,520.10	

Expense details:

Miles 513

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

AQUA S REQUEST



011 01090 03

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

VENDOR NO #

Daniel T. Franceski

1 Vendor Name

2 Address

30 Glenn Circle

3

Erdenheim, PA 19038

4

6 Federal Tax Identification No.

6 Business Purpose:

For Consulting Services

Requested By:

Kelly Ann Burns

Purchasing Managers Approval

Manager/Officer Approval

Invoice Nos.

DTF1005

Special Instructions

Invoice Dates

5/28/2010

Please give check

to Kelly when cut. Thank you.

Invoice Due Date/ Or Date Required

Upon Receipt

Amount

\$12,389.50

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

OK mm 6-7-10

Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
33-9001	186101		9,875.19	M92105
11 0900 311	604040	636800	2,514.31	BANR42PLA
			\$12,389.50	

RECEIVED
JUN 06 2010
ACCOUNTS PAYAB

RECEIVED
JUN 04 2010
ACCOUNTS PAYAB

INVOICE # DTF1005

May 28, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL & Aqua Services in May 2010

Time worked: 142.9 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 12,146.50

Subtotal for travel expenses: \$ 243.00

Total amount due: \$ 12,389.50

Summary of work performed:

- For AUF: continued revising MFR; worked on Admin expense allocations & billing analysis.
- Participated in meetings re: Customer Suite 4.2 and required Banner enhancements.
- Participated in related meetings and conference calls.

	FL AUF		Services (CS4.2)	
Dates and hours worked	05/03	6.0	05/05	3.0
	05/04	7.5	05/07	7.0
	05/05	4.5	05/11	6.5
	05/06	6.0	05/12	6.5
	05/07	2.0	05/13	2.5
	05/10	9.0	05/14	0.5
	05/11	1.5	05/18	3.0
	05/12	2.0		
	05/13	7.5		
	05/14	9.0		
	05/17	7.5		
	05/18	5.0		
	05/19	6.0		
	05/21	9.0		
	05/24	7.7		
	05/25	8.5		
	05/26	8.2		
	05/27	7.0		
Tot Hours	113.9		29.0	
Charge for Hours	\$9,681.50		\$2,645.00	
Expenses	\$ 193.69		\$ 49.31	
Total Charges	\$ 9,875.19		\$ 2,514.31	

Expense details:

Miles 486

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

RECEIVED
JUN 06 2010
ACCOUNTS PAYAB

RECEIVED
JUN 04 2010
ACCOUNTS PAYAB



033 03874 10

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # **32214**

1 Vendor Name

DANIEL T. FRANCESKI

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

2010 FLORIDA CONSOLIDATED RATE CASE

2009 SARASOTA FLORIDA RATE CASE

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

DTF1006

Special Instructions



Invoice Date

June 30, 2010

Please return check to:

Invoice Due Date

July 1, 2010

Peggy Mobley

Amount \$

\$11,247.00

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		8,533.11	M92105
	9001	186101		2,713.89	M92016

RECEIVED

JUL 07 2010

ACCOUNTS PAYAB

TOTAL

\$11,247.00

AUF ✓

INVOICE # DTF1006

June 30, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in June 2010

Time worked: 129.3 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 10,990.50

Subtotal for travel expenses: \$ 256.50

Total amount due: \$ 11,247.00

Summary of work performed:

- For AUF: continued revising MFR; billing analysis.
- For Sarasota: responded to interrogatories, created new consolidated factor analyses.
- Participated in related meetings and conference calls.

	FL AUF		FL Sarasota	
Dates and hours worked	06/01	6.8	06/04	5.5
	06/02	6.0	06/08	2.0
	06/03	7.0	06/09	1.5
	06/04	3.0	06/15	3.0
	06/07	6.0	06/16	3.5
	06/08	7.8	06/23	4.5
	06/09	3.5	06/24	5.5
	06/15	4.3	06/25	4.7
	06/16	4.0	06/28	1.0
	06/17	7.0		
	06/18	4.0		
	06/21	6.5		
	06/22	7.5		
	06/23	4.5		
	06/24	3.5		
	06/29	8.7		
	06/30	8.0		
Tot Hours	98.1		31.2	
Charge for Hours	\$8,338.50		\$2,652.00	
Expenses	\$ 194.61		\$ 61.89	
Total Charges	\$ 8,533.11		\$ 2,713.89	

Expense details:

Miles 513

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

RECEIVED
JUL 07 2010
ACCOUNTS PAYAB

011_01113_47

SERVICE COMPANY (11)
CHECK REQUEST

RECEIVED
AUG 04 2010
ACCOUNTS PAYAB

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 32214

1 Vendor Name

Daniel T. Franceski

(Complete lines 2 to 5 if a vendor number is not known)

2 | Wire Info.

RECEIVED

~~AUG 10 2010~~

ACCOUNTS PAYABLE

Business Purpose:

Consultant Services

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval**Invoice No.**

DTF1007

Special instructions

☒**Invoice Date**

7/30/2010

Please return check to:

Peggy Mobley

Invoice Due Date

8/2/2010

Amount \$

\$15,014.00

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	\$ub Account	Amount	Description
11				433.18	BANR42PLA
33	9001 - 9001	186101 -		\$13,497.87	M92105
33	9001 - 9001	186101		1,082.95	M92016
			TOTAL	\$15,014.00	

TOTAL

\$15,014.00

INVOICE # DTF1007

August 2, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL & Aqua Services in July 2010

Time worked: 173.3 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 14,730.50

Subtotal for travel expenses: \$ 283.50

Total amount due: \$ 15,014.00

Summary of work performed:

- For AUF: continued revising and enhancing MFR, billing analysis, etc.
- For Sarasota: responded to interrogatories.
- Participated in meetings re: Customer Suite 4.2 and required Banner enhancements.
- Participated in related meetings and conference calls.

	FL AUF		FL Sarasota		Services (CS4.2)	
Dates and hours worked	07/01	6.5	07/12	7.5	07/07	2.5
	07/02	6.0	07/13	2.0	07/22	1.5
	07/06	6.0	07/14	2.0	07/23	1.0
	07/07	5.0	07/15	1.0		
	07/08	8.5				
	07/09	8.5				
	07/13	4.5				
	07/14	4.3				
	07/15	9.0				
	07/16	3.0				
	07/19	9.3				
	07/20	9.0				
	07/21	9.2				
	07/22	8.0				
	07/23	8.5				
	07/26	9.0				
	07/27	12.0				
	07/28	10.5				
	07/29	9.0				
	07/30	10.0				
Tot Hours	155.8		12.5		5.0	
Charge for Hours	\$13,243.00		\$1,062.50		\$425.00	
Expenses	\$ 254.87		\$20.45		\$ 8.18	
Total Charges	\$ 13,497.87		\$1,082.95		\$ 433.18	

Expense details:

Miles 567

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

RECEIVED

SEP 10 2010

VENDOR NO # 32214

5

2010 AUF Florida Rate Case

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Controller

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		15,801.00	M92105
TOTAL				\$15,801.00	

Rates Request.xls

INVOICE # DTF1008

August 31, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in August 2010

Time worked: **182.4 hours**
Rate: **\$85 per hour**
Subtotal for hours worked: **\$ 15,504.00**

Subtotal for travel expenses: **\$ 297.00**

Total amount due: **\$ 15,801.00**

Summary of work performed:

- Continued revising and enhancing the AUF MFR, billing analysis, etc.
- Designed rates and discussed with Chris Franklin.
- Prepared overview for CEO.
- Completed MFR on time and prepared for shipping to FL-PSC.
- Participated in related meetings and conference calls.

	FL AUF	FL Sarasota	Services (CS4.2)
Dates and hours worked			
Tot Hours	182.4		
Charge for Hours	\$15,504.00		
Expenses	\$ 297.00		
Total Charges	\$ 15,801.00	\$ 0	\$ 0

Expense details:

Miles 594

Daniel T. Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt



033 03944 71

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 32214

1 Vendor Name

Daniel T. Franceski

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Florida

2010 AUF Rate Case

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

DTF1009FL

Special instructions

**Invoice Date**

September 30, 2010

Please return check to:

Peggy Mobley

Invoice Due Date

October 1, 2010

Amount \$

\$5,089.69

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		5,089.69	M92105
			TOTAL	\$5,089.69	OCT-01

TOTAL

\$5,089.69

RECEIVED

OCT 04 2010

ACCOUNTS PAYABLE

INVOICE # DTF1009FL

September 30, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in September 2010

Time worked: 58.6 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 4,981.00

Subtotal for travel expenses: \$ 108.69

Total amount due: \$ 5,089.69

Summary of work performed:

- Reviewed and responded to OPC Discovery, Staff's deficiency letter, and Audit Requests.
- Revised master MFR program as required; re-ran selected schedules.

	Aqua FL			
Dates and hours worked	09/01	7.0		
	09/02	2.0		
	09/09	3.0		
	09/13	5.3		
	09/14	6.5		
	09/15	6.5		
	09/16	7.5		
	09/20	2.0		
	09/22	2.0		
	09/23	2.0		
	09/27	7.3		
	09/28	4.5		
	09/29	3.0		
Tot Hours		58.6		

Expense details:

Miles 217.4

RECEIVED
OCT 04 2010
ACCOUNTS PAYABLE

Daniel T. Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt



033 04035 71

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT.

PLEASE ISSUE WIRE TO:

VENDOR NO # 32214

1 Vendor Name

Daniel Franceski

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire info.

3

4

5

~~RECEIVED~~

6 Business Purpose:

Services:

Florida

NOV 08 2010

2010 Florida Rate Case

~~ACCOUNTS PAYABLE~~

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

DTF10,10FL

Special Instructions

**Invoice Date**

October 29, 2010

Please return check to:

Peggy Mobley:

Invoice Due Date

October 29, 2010

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Amount \$

\$1,133.57

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub. Account	Amount	Description
	3130	426900		1,133.57	M92105
			TOTAL	\$1,133.57	

INVOICE # DTF1010FL

October 29, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in October 2010

Time worked: 13.0 hours.
Rate: \$85 per hour.
Subtotal for hours worked: \$ 1,105.00

Subtotal for travel expenses: \$ 28.57

Total amount due: \$ 1,133.57

Summary of work performed:

- Reviewed and responded to OPC Discovery;

	Aqua FL			
Dates and hours worked	10/04	3.5		
	10/05	2.0		
	10/06	3.5		
	10/25	4.0		
Tot Hours		13.0		

Expense details:

Miles 57.1

RECEIVED

NOV 08 2010

ACCOUNTS PAYABLE

Daniel T. Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

CHECK REQUEST

VENDOR NO # 32214

(Complete lines 2 to 5 if a vendor number is not known)

5

2010 Florida Consolidated Rate Case.

\$4,161.30

Controller

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub- Account	Amount	Description
	9001	186101		4,161.30	M92105
			RECEIVED		
			DEC 01 2010		
			ACCOUNTS PAYABLE		
			TOTAL	\$4,161.30	

Rules RequestXLS

INVOICE # DTF1011FL

November 30, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in November 2010

Time worked: 47.7 hours.

Rate: \$85 per hour.

Subtotal for hours worked: \$ 4,054.50

Subtotal for travel expenses: \$ 106.80

Total amount due: \$ 4,161.30

Summary of work performed:

- Reviewed Interim Rate ruling.
- Reviewed and responded to OPC Discovery and Staff's Data Requests.

	Aqua FL			
Dates and hours worked	11/02	0.5		
	11/03	2.0		
	11/11	0.5		
	11/12	1.0		
	11/15	2.0		
	11/16	1.0		
	11/17	6.0		
	11/18	7.5		
	11/22	0.7		
	11/23	6.5		
	11/24	7.0		
	11/29	6.0		
	11/30	7.0		
Tot Hours		47.7		

Expense details:

Miles 213.6

RECEIVED
DEC 01 2010
ACCOUNTS PAYABLE

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt

INVOICE # DTF1012FL

December 30, 2010

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in December 2010

Time worked: 84.5 hours.
Rate: \$85 per hour.
Subtotal for hours worked: \$ 7,182.50

Subtotal for travel expenses: \$ 156.83

Total amount due: \$ 7,339.33

Summary of work performed:

- Reviewed and responded to OPC Discovery and Staff's Data Requests.

	Aqua FL	
Dates and hours worked	12/01	6.0
	12/02	7.0
	12/06	4.0
	12/13	4.5
	12/14	2.5
	12/16	5.5
	12/17	6.7
	12/20	7.3
	12/21	6.5
	12/22	8.8
	12/23	9.7
	12/28	6.0
	12/29	7.0
	12/30	6.0
Tot Hours	84.5	

Expense details:

Miles 313.7

Daniel T. Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt



033 04155 42

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Daniel T. Franceski
VENDOR NUMBER 32214 INVOICE DATE 1/31/2011
REMIT TO 30 Glenn Circle DUE DATE Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1101FL INVOICE AMOUNT \$2 734 40
DESCRIPTION For consulting services rendered for 2010 AUF Consolidated Rate Filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	188101		2 734 40	M92105

TOTAL

\$2 734 40

APPROVALS - Department

Other

Kfmye 2/7/11

SPECIAL INSTRUCTIONS

Please return check to Kelly when cut
Thanks

ENCLOSURE

(CHECK)

OTHER

RECEIVED

FEB 07 2011

ACCOUNTS PAYABLE

INVOICE # DTF1101FL

January 31 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn Kimberly Joyce

Invoice for work performed for Aqua FL in January 2011

Time worked 31 5 hours
Rate \$85 per hour
Subtotal for hours worked \$ 2,677 50

Subtotal for travel expenses \$ 145 60

Total amount due \$ 2,734 40

Summary of work performed

- Reviewed and responded to OPC Discovery and Staff's Data Requests

	Aqua FL	
Dates and hours worked	01/03	6 0
	01/04	8 0
	01/05	1 0
	01/06	3 0
	01/10	3 5
	01/11	1 0
	01/12	1 0
	01/13	1 0
	01/17	1 0
	01/24	2 0
	01/27	2 0
	01/31	2 0
Tot Hours		31 5

Expense details

Miles 113 8

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt



033 04234 25

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Daniel T Franceski
VENDOR NUMBER 32214 INVOICE DATE 3/1/2011
REMIT TO 30 Glenn Circle DUE DATE Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1102FL INVOICE AMOUNT \$1 083 14
DESCRIPTION For consulting services rendered for 2010 AUF Consolidated Rate Filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
	9001	186101	1 083 14	MB2105

TOTAL

\$1 083 14

APPROVALS - Department

Other

SPECIAL INSTRUCTIONS

Please return check to Kelly when cut
Thanks
Need ASAP please

ENCLOSURE

(CHECK)

OTHER

Kelly 3/23/11

INVOICE # DTF1102FL

March 1 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in February 2011

Time worked **12.5 hours**
Rate **\$85 per hour**
Subtotal for hours worked **\$ 1,062.50**

Subtotal for travel expenses **\$ 20.64**

Total amount due **\$ 1,083.14**

Summary of work performed

- Reviewed and responded to OPC Discovery and Staff's Data Requests in AUF rate case

	Aqua FL	
Dates and hours worked	02/01	2.0
	02/02	1.0
	02/04	1.0
	02/09	1.0
	02/11	0.5
	02/15	1.5
	02/16	1.0
	02/22	1.0
	02/28	3.5
Tot Hours		12.5

Expense details

Miles 41.3

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt

AQUA SOURCE (FLORIDA) COMPANY (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 32214

1 Vendor Name

Daniel Franceski

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.

3

4

5

6 Business Purpose:

Services:

Consulting Services

Requested By:

Peggy Mobley

Manager's Approval

Manager/Officer Approval

Invoice No.

dtf1103fl

Invoice Date

March 31, 2011

Invoice Due Date

April 5, 2011

Amount \$

\$692.95

Special instructions



Please return check to:

Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
	9001	186101		692.95	M92015.
TOTAL				\$692.95	

INVOICE # DTF1103FL

March 31, 2011

Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in March 2011

Time worked: **8.0 hours.**

Rate: **\$85 per hour.**

Subtotal for hours worked: **\$ 680.00**

Subtotal for travel expenses: **\$ 12.95**

Total amount due: **\$ 692.95**

Summary of work performed:

- Reviewed and responded to OPC Discovery and Staff's Data Requests in AUF rate case.

	Aqua FL	
Dates and hours worked	03/01	2.0
	03/10	1.0
	03/21	3.5
	03/22	1.0
	03/23	0.5
Tot Hours	8.0	

Expense details:

Miles 25.9

MAR 31 2011

BY:

Daniel T Franceski
215-233-1221 office; 215-219-2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms: Payment due upon receipt



033 04352 27

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Daniel T Franceski
VENDOR NUMBER 32214 INVOICE DATE 5/31/2011
REMIT TO 30 Glenn Circle DUE DATE Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1105FL INVOICE AMOUNT \$9 462 75
DESCRIPTION For consulting services rendered for 2010 AUF Consolidated & 2011 Chuluota Rate Filings

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	188101		6 971 18	M92105
9001	188101		2 491 57	M82317

TOTAL

\$9 462 75

APPROVALS - Department

Other

SPECIAL INSTRUCTIONS

Please return check to Kelly when cut
Thanks

ENCLOSURE

(CHECK)

OTHER

RECEIVED
JUN 06 2011
ACCOUNTS PAYAB

INVOICE # DTF1105FL

May 31 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn Kimberly Joyce

Invoice for work performed for Aqua FL in May 2011

Time worked 109 0 hours.

Rate \$85 per hour

Subtotal for hours worked \$ 9,265 00

Subtotal for travel expenses \$ 197 75

Total amount due \$9,462 75

Summary of work performed

- Reviewed and responded to OPC Discovery AUF rate case
- Reviewed and analyzed PSC Staff recommendations
- Billing analysis for Chuluota rate case

	AUF		Chuluota	
Dates and hours worked	05/03	1 0	05/02	4 5
	05/04	3 0	05/03	2 0
	05/11	8 5	05/04	4 2
	05/12	9 0	05/05	6 0
	05/13	9 0	05/06	5 5
	05/16	7 5	05/09	6 0
	05/17	8 5	05/31	0 5
	05/18	9 3		
	05/20	3 5		
	05/23	4 5		
	05/24	12 5		
	05/26	1 5		
	05/31	2 5		
	Tot Hours		80 3	
Hour Charges		6,825 50	28 7	
Expenses		145 68	2 439 50	
Tot Charges		6,971 18	52 07	
			2,491 57	

RECEIVED
JUN 06 2011
ACCOUNTS PAYAB

Expense details

Miles 395 5

RECEIVED
JUN 01 2011

BY

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt



033 04352 74

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

\$367

VENDOR NAME Daniel T Franceski
VENDOR NUMBER 32214 **INVOICE DATE** 6/30/2011
REMIT TO 30 Glenn Circle **DUE DATE** Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1106FL **INVOICE AMOUNT** \$3 202 59
DESCRIPTION For consulting services rendered for 2010 AUF Consolidated Rate Filing

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	186101		3 202 59	M82105

TOTAL

\$3 202 59

APPROVALS - Department

Other

ENCLOSURE

OTHER

Kfrye 7/14/11
(CHECK)

SPECIAL INSTRUCTIONS

Please return check to Kelly when cut

Thanks

INVOICE # DTF1106FL

June 30 2011

Aqua America Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn: Kimberly Joyce

Invoice for work performed for Aqua FL in June 2011

Time worked 36.7 hours
Rate \$85 per hour
Subtotal for hours worked \$ 3,119.50
Subtotal for travel expenses \$ 83.09
Total amount due \$3,202.59

K. Joyce 7/8/11

RECEIVED
JUL 05 2011

Summary of work performed

- Analyzed AUF billing records
- Reviewed and analyzed PSC AUF PAA order
- Billing analysis etc for Chuluota rate case

BY

	AUF	Chuluota
Dates and hours worked	06/07 0.4	06/01 2.5
	06/14 2.5	06/14 0.5
	06/23 1.3	06/16 2.0
		06/17 1.5
		06/20 3.0
		06/21 1.0
		06/23 3.0
		06/24 3.0
		06/27 3.0
		06/28 3.5
		06/29 2.5
		06/30 7.0
Tot Hours	4.2	32.5
Hour Charges	357.00	2,762.50
Expenses	9.51	73.58
Tot Charges	366.51	2,836.08

Expense details

Miles 166.2

RECEIVED

JUL 14 2011

ACCOUNTS PAYABLE

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt



033 04434 35

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

RECEIVED

AUG 15 2011

ACCOUNTS PAYABLE

VENDOR NAME Daniel T. Franceski
VENDOR NUMBER 32214 INVOICE DATE 7/30/2011
REMIT TO 30 Glenn Circle DUE DATE Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1107FL INVOICE AMOUNT \$583 68
DESCRIPTION For consulting services rendered for 2011 Chuluota Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	188101		583 68	M92317

TOTAL

\$583 68

APPROVALS - Department

Other

Kelly 8/15/11

SPECIAL INSTRUCTIONS

Please return check to Kelly when cut
Thanks

ENCLOSURE

(CHECK)

OTHER

INVOICE # DTF1107FL

July 30 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn Kimberly Joyce

Invoice for work performed for Aqua FL in July 2011

Time worked **67 hours**
Rate **\$85 per hour**
Subtotal for hours worked \$ 569 50

Subtotal for travel expenses \$ 14 18

Total amount due **\$583 68**

Hyge 8/4/11

Summary of work performed

- Analyzed AUF protests prepared mailing lists for service hearings
- Billing analysis etc for Chuluota rate case

	AUF		Chuluota	
Dates and hours worked	07/05	1 0	07/05	1 0
	07/19	0 5		
	07/20	1 0		
	07/25	2 7		
	07/26	0 3		
	07/29	0 2		
Tot Hours		5 7		1 0
Hour Charges		484 50		85 00
Expenses		12 06		2 12
Tot Charges		496 56		87 12

RECEIVED
AUG 01 2011

BY-

Expense details

Miles 28 4

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt



033 04515 03

NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Daniel T. Franceski
VENDOR NUMBER 32214 INVOICE DATE 9/1/2011
REMIT TO 30 Glenn Circle DUE DATE Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1108FL INVOICE AMOUNT \$3 387 82
DESCRIPTION For consulting services rendered for 2010 AUF Rate Case

ACCOUNT DISTRIBUTION

RECEIVED
SEP 19 2011

ACCOUNTING UNIT	G/L SUB		AMOUNT	ACTIVITY NUMBER
	G/L ACCT	ACCT		
9001	186101		3,387 82	M02358

TOTAL

\$3 387 82

APPROVALS - Department

Other

SPECIAL INSTRUCTIONS

Please return check to Lora Fracek when out
Thanks

ENCLOSURE

(CHECK)

OTHER

INVOICE # DTF1108FL

September 1 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn Kimberly Joyce

Invoice for work performed for Aqua FL in August 2011

Time worked 39 0 hours
Rate \$85 per hour
Subtotal for hours worked \$ 3 315 00

Subtotal for travel expenses \$ 72 82

Total amount due \$3,387 82

Summary of work performed

- Responded to discovery

	AUF	Chuluota
Dates and hours worked	08/09 0 5	
	08/11 1 0	
	08/12 2 0	
	08/16 4 8	
	08/17 2 0	
	08/18 1 0	
	08/19 1 0	
	08/22 3 0	
	08/23 5 0	
	08/24 4 0	
	08/26 4 7	
	08/29 8 0	
	08/30 2 0	
Tot Hours	39 0	0 0
Hour Charges	3,315 00	0 00

RECEIVED
SEP 01 2011

BY

Expense details

Miles 131 2

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim PA 19038

Terms Payment due upon receipt



NEW VENDOR ☐

AQUA FLORIDA
A/P INVOICE INPUT DOCUMENT
COMPANY NUMBER 33

VENDOR NAME Daniel T. Franceski
VENDOR NUMBER 32214 **INVOICE DATE** 9/30/2011
REMIT TO 30 Glenn Circle **DUE DATE** Upon Receipt
Erdenheim PA 19038
INVOICE NUMBER DTF1109FL **INVOICE AMOUNT** \$1 261 98
DESCRIPTION For consulting services rendered for 2010 AUF Rate Case

ACCOUNT DISTRIBUTION

ACCOUNTING UNIT	G/L ACCT	G/L SUB	AMOUNT	ACTIVITY NUMBER
		ACCT		
9001	166101		1 261 98	M92358

RECEIVED

OCT 10 2011

ACCOUNTS PAYABLE

TOTAL

\$1 261 98

APPROVALS - Department

Other

ENCLOSURE (CHECK)

OTHER

SPECIAL INSTRUCTIONS

Please return check to Lora Fracek when cut
Thanks

K. Fracek 10/10/11

INVOICE # DTF1109FL

September 30 2011

Aqua America, Inc
762 West Lancaster Avenue
Bryn Mawr PA 19010

Attn Kimberly Joyce

Invoice for work performed for Aqua FL in September 2011

Time worked 14.5 hours
Rate \$85 per hour
Subtotal for hours worked \$ 1 232.50

Subtotal for travel expenses \$ 29.48

Total amount due \$1,261.98

Summary of work performed

- Responded to OPC discovery and testimony

	AUF	
Dates and hours worked	09/01	0.5
	09/02	2.5
	09/06	2.0
	09/08	2.0
	09/09	2.0
	09/26	5.5
Tot Hours	14.5	

RECEIVED
OCT 3 2011
BY

K. Joyce 10/10/11

Expense details

Miles 53.1

Daniel T Franceski
215 233 1221 office 215 219 2362 cell
danfranceski@yahoo.com

30 Glenn Circle
Erdenheim, PA 19038

Terms Payment due upon receipt

Additional AUF Rate Case Invoices

<u>Date / Vendor</u>	<u>Amount</u>
08 AP 08/31/11 36011PRECISION P N 3 AD M92105	\$ 9,311.73
08 AP 08/31/11 36011PRECISION P N 5 AD M92105	\$ 5,992.98
08 GL 08/31/11 NEWS-PRESS MEDIA GR I 2 XL M92105	\$ 351.90
08 GL 08/31/11 PBN*PALM BEACH POST I 2 XL M92105	\$ 288.96
08 GL 08/31/11 MGI*TAMPA TRIBUNE AD I 2 XL M92105	\$ 81.75
09 AP 09/30/11 30564THE DAILY C N 7 AD	\$ 97.61
09 AP 09/30/11 24552The Orlando N 7 AD M92105	\$ 343.25
09 AP 09/30/11 35293WILLIAM TRO N 7 AD M92358	\$ 352.61
09 AP 09/30/11 24552The Orlando N 9 AD M92358	\$ 343.25
09 AP 09/30/11 35293WILLIAM TRO N 12 AD M92358	\$ 504.81
09 AP 09/30/11 32271QUALITY INN N 12 AD M92358	\$ 77.00
09 AP 09/30/11 32271QUALITY INN N 12 AD M92358	\$ 77.00
09 AP 09/30/11 32271QUALITY INN N 13 AD M92358	\$ 77.00
09 GL 09/30/11 USAIRWAYS 03724424 I 1 XL M92105	\$ 277.40
09 GL 09/30/11 GAINESVILLE SUN ADV I 1 XL M92105	\$ 221.20
09 GL 09/30/11 PALATKA DAILY NEWS I I 1 XL M92105	\$ 151.00
09 GL 09/30/11 USAIRWAYS 03724433 I 1 XL M92105	\$ 25.00
09 GL 09/30/11 THE NEWS HERALD I 1 XL M92105	\$ 186.44
09 GL 09/30/11 CHILI'S LS MCO101581 I 1 XL M92105	\$ 15.98
09 GL 09/30/11 GUAVA & JAVA - PHL - I 1 XL M92105	\$ 1.89
09 GL 09/30/11 RUBY TUESDAY I 1 XL M92105	\$ 21.02
09 GL 09/30/11 ZA ZA CUBEN COFFEE C I 1 XL M92105	\$ 2.24
09 GL 09/30/11 USAIRWAYS 03724436 I 1 XL M92105	\$ 25.00
09 GL 09/30/11 HERTZ RENT-A-CAR I 1 XL M92105	\$ 123.48
09 GL 09/30/11 TOWNEPLACE SUITES OR I 1 XL M92105	\$ 240.98
09 GL 09/30/11 PREFLIGHT PHILADELPH I 1 XL M92105	\$ 31.50
09 GL 09/30/11 LEDGER/NEWSCHIEF ADV I 1 XL M92105	\$ 401.57

08AP	STAPLES ADVANTAGE	M92105	\$ 1,740.03
09AP	STAPLES ADVANTAGE	M92105	\$ 955.40
09AP	STAPLES ADVANTAGE	M92105	\$ 226.63
09AP	STAPLES ADVANTAGE	M92105	\$ 172.93



033_04434 30

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO

VENDOR NAME

VENDOR NO #

1 Vendor Name

Precision Print

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info

3

4

5

6 Business Purpose

Postage for Aqua Utilities Florida
customer notification of public hearings
for 2010 rate case

Requested By Gretchen Toner

Supervisor's Approval

Manager/Officer Approval

Invoice No

PR 00080811 1

Special instructions

Invoice Date

8/8/2010

Invoice Due Date

8/11/2011

Amount \$

\$9311 73

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
33	9001	186101	M92105	9 311 73	

TOTAL 9 311 73

RECEIVED
AUG 11 2011
ACCOUNTS PAYABLE



Postage Request INVOICE

Please remit to

Precision Print Communications
258 Wilmington Pike
Chadds Ford PA 19317

Please make checks payable to **Precision Print Communications**

**Invoiced to Aqua Utilities Florida, Inc
Gretchen Toner**

**Invoice # PR00080811-1
Inv Date 8/08/11**

AUF Rate Case Notice

List Count 19583

Postage Due \$9311 73

MUST BE RECEIVED ASAP

It is very important to remit to Precision Print Communications Ltd at the address stated above. If the check is mailed to U S Postmaster, this may cause a delay in the Mailing. Processing fee's apply for postage paid by credit card.



INVOICE

610-459-3658
FAX 610-459-9469
18615

PLEASE NOTE NEW REMIT TO:
P.O. BOX 1482, CHADDS FORD, PA 19317



DATE 8/8/11
JOB# 21111

BILL TO: AQU180
Aqua Utilities Florida, Inc.
510 Highway 466
Suite 204
Lady Lake FL 32159

SHIP TO: LL
Aqua Utilities Florida, Inc.
510 Highway 466
Suite 204
Lady Lake FL 32159

CUSTOMER PO#	TERMS	SHIP VIA	SHIP DATE	SALES REPRESENTATIVE	
AUF Rate Notice	10 Days		7/27/11	Jeff Vonnahme	
QTY.	DESCRIPTION		U/M	PRICE UNIT	AMOUNT
1	AUF Rate Notice Booklet		LT/18450	4,289.67	4,289.67
1	Mailing Services		LT/18198	1,498.72	1,498.72
	FORMAT MAILING LIST, PRESORT, NCOA, ADDRESS MAILERS, APPLY 3 WAFER SEALS, DROP MAIL-MAIL DATE 7/27				
1	Convert 2 Documents Into Printable File		EA/1	60.00	60.00
<div>RECEIVED</div> <div>AUG 15 2011</div> <div>Aqua Utilities Florida Inc.</div> <div>ENTERED AUG 16 2011</div>					
OUR TERMS ARE NET 10 DAYS. CLIENT ASSUMES FULL RESPONSIBILITY FOR ANY APPLICABLE SALES TAX, IF ANY, IN YOUR STATE.			Freight (S&H)		144.59
			Sales Tax		0.00
			Total		5,992.98
			Prepayment		0.00
			Balance Due		5,992.98

36011
9001-186101
M 92105

Thank You For Your Order

Total Print Management	Online Ordering Solutions	Direct Mail Management
Apparel & Promotional Products	Promotional Printing	Marketing & Design Services
Business Documents & Labels	Office Supplies	Warehousing & Fulfillment

www.precisiononline.net



TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO

VENDOR NAME

VENDOR NO #

1 Vendor Name

The Daily Commercial

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info

3

4

5

6 Business Purpose

Classified ad for 2010 Florida rate case
customer hearing

Requested By Gretchen Toner

Supervisor's Approval

Manager/Officer Approval

Invoice No

0004425831

Special Instructions

Invoice Date

Invoice Due Date

Amount \$

97 61

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
33	9001	186101		97 61	m92105

TOTAL 97 61

RECEIVED
SEP 14 2011
ACCOUNTS PAYABLE

Advertising Invoice

The Daily Commercial

PO Box 490007
Leesburg FL 34749 0007

Phone 352 365 8200
Fax 352 365 1951

URL www.dailycommercial.com

Gretchen Toner
Aqua America Inc
762 West Lancaster Ave
Bryn Mawr PA 19010

Cust # 22103283
Phone 610 645 1175
Post Date 08/30/2011
Due Date 08/31/2011
Invoice # 4425831

Ad#	Start	Stop	Pub	Description	Cols	Inch	Days	Amount
00297096	08/30/2011	08/30/2011	01	service hearing notice	1	12 5	1	95 61
00297096	08/30/2011	08/30/2011	07	service hearing notice	1	12 5	1	0 00
00297096				Affidavit	1	12 5	2	2 00

RECEIVED
SEP 1 4 2011
ACCOUNTS PAYABLE

Please return a copy with payment

Total Due 97 61

The Daily Commercial
212 East Main Street
Leesburg, FL 34748

ADVERTISING INVOICE

BILLED ACCOUNT
Gretchen Toner Aqua America, Inc 762 West Lancaster Ave Bryn Mawr, PA 19010

BILLING DATE	TERMS OF PAYMENT
08/31/11	Standard Terms

BILLED ACCOUNT NO.	AGENCY/CLIENT
22103285	22103285

NAME OF AGENCY / CLIENT
Aqua America Inc

DATE	TRANS #	DESCRIPTION	INS	SAU DIMENSIONS	UNITS	RATE	AMOUNT	TOTAL
08/30/2011	04425831	service hearing notice						
		Affidavit					2 00	2 00
		01 Daily Commercial serv	1		110	0 87	95 61	97 61
		07 Internet service hearin	1	1 00 x 12 53	12 53 in	0 00		97 61

CURRENT	AGING				TOTAL NET AMOUNT DUE
	30 DAYS	60 DAYS	90 DAYS	120+ DAYS	
97 61	0 00	0 00	0 00	0 00	97 61

PLEASE RETURN THIS PORTION
WITH YOUR REMITTANCE

Discrepancies with this
invoice must be received in
writing within 30 days

To charge this amount to your credit card please complete the following
information and return to the address below [] Visa [] Mastercard [] Discover [] American Express
Acct# _____ Exp Date _____ CVV _____
Signature _____

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT REMITTED
22103285	Gretchen Toner	

REMIT TO
The Daily Commercial PO Box 490007 Leesburg FL 34749 0007
Phone 352 365 8200 Fax 352 365 1951

Payment in full is due upon receipt of the statement
A service charge on all balances over 30 days will be
computed by a Periodic Rate of 1 1/2% per month
which is an ANNUAL PERCENTAGE RATE OF 18%
this applies to the previous balance after deducting
current payments and credits appearing on your
statement

REMITTANCE ADVICE



033 04434 78

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO

VENDOR NAME

VENDOR NO #

1 Vendor Name

Orlando Sentinel

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info

3

4

5

6 Business Purpose

Classified ad for 2010 Florida rate case
customer hearing

Requested By Gretchen Toner

Supervisor's Approval

Manager/Officer Approval

Invoice No

0024955512

Special instructions

Invoice Date

Invoice Due Date

Amount \$

343 25

Use of this form is limited by Accounting and Purchasing Policies
and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
33	9001	186101		343 25	92105

TOTAL 343 25

Orlando Sentinel

OrlandoSentinel.com

PO BOX 100608
ATLANTA GEORGIA 30384 0608
FED ID# 59 1103775
LEGAL ADVERTISING INVOICE

5

610-645-1175

TELEPHONE

024955512

08/21/11

2

ACCOUNT NO

DATE

PG



RECEIVED

AQUA AMERICA, INC
762 W LANCASTER AVE
BRYN MAWR

AUG 20 2011

PA 19010-3402

ACCOUNTS PAYAB

TERMS PAYABLE IN FULL UPON RECEIPT

DATE	REFERENCE NO	DESCRIPTION	TIMES RUN	AMOUNT
	CUSTOMER	SERVICE IS HERE TO HELP		
	MONDAY - FRIDAY	8 30 AM - 5 00 PM 1-866-536-2725		
08/16/11	WO# 083770401	BEFORE THE FLORIDA PUBLI	1	
	INV# 061210001	AD# 01147716	341 25	
	LEGAL AFFIDAVIT		2 00	
			0 00	
			0 00	
			0 00	
			0 00	
	CLASSIFIED		3 75	
			1 X 91	343 25

TO PLACE A CLASSIFIED AD
CALL 1 800 669 5757

FOR INFORMATION REGARDING THESE CHARGES
CALL 1 866 536 2725 OR EMAIL oscustserv1@tribune.com

RETURN WITH PAYMENT

RETURN ADDRESS ON OTHER SIDE

TERMS UPON RECEIPT

Make Check Payable To
ORLANDO SENTINEL

343 25

AMOUNT DUE

AQUA AMERICA, INC
762 W LANCASTER AVE
BRYN MAWR

PA 19010-3402

024955512000000000041061210001 00034325 00034325 8

Orlando Sentinel

Aqua America Inc
762 West Lancaster Avenue



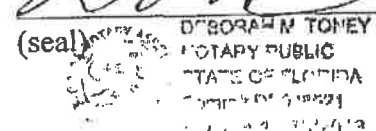
Bryn Mawr PA 19010

Before the undersigned authority personally appeared Jennifer Irwin/Tamela Vargas/Deborah M Toney, who on oath says that s/he is the Legal Advertising Representative of Orlando Sentinel, a daily newspaper published in Seminole County, Florida, that the attached copy of advertisement, being a Public Hearing in the matter of Docket No 100330-WS in the Seminole County, was published in said newspaper in the issue(s), of . . .

08/16/11

Affiant further says that the said Orlando Sentinel is a newspaper published in said Seminole County, Florida, and that the said newspaper has heretofore been continuously published in said Seminole County, Florida, each week day and has been entered as second-class mail matter at the post office in said Seminole County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that s/he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper

The foregoing instrument was acknowledged before me this 16 day of August, 2011, Jennifer Irwin/Tamela Vargas/Deborah M Toney, who is personally known to me and who did take an oath



(seal) 
DEBORAH M TONEY
NOTARY PUBLIC
STATE OF FLORIDA
COMMISSION # 1100001
EXPIRATION DATE 07/20/13

1147716

AQUA AMERICA, INC

EMPLOYEE EXPENSE REPORT

NAME	William Troy Rendell	DEPARTMENT	33	DATE	9/2/2011
------	----------------------	------------	----	------	----------

[illegible]

~~RECEIVED~~

SEP 13 2011

~~ACCOUNTS PAYABLE~~

675846

\$0 00

\$352 61

ADVANCE RECONCILIATION		APPROVALS	DATE	
ADVANCES RECEIVED		EMPLOYEE	9-2-11	
DATE	AMOUNT			
	0 00	SUPERVISOR	9-12-11	
	0 00			
	0 00	SUPERVISOR'S SUPERVISOR		
TOTAL ADVANCES	0 00		9/13/11	

REC D

COPY

Use reverse side for additional explanation

*** If capital, please provide summary type**

X Attach supporting documentation

033 04515 10

AQUA AMERICA, INC				EMPLOYEE EXPENSE REPORT			
NAME		DEPARTMENT		DATE			
William Troy Rendell		33		9/14/2011			
DATE	DESCRIPTION BUSINESS PURPOSE AND LOCATION	X	ACCOUNTING UNIT (BUDGET NO.)	GENERAL LEDGER ACCOUNT **	SUB ACCOUNT	AMOUNT	NCR
9/13/2001	Hotel Springhill Suites		9001	186101	M92368	\$114 81	
9/14/2001	Mileage Gainesville Palatka Eustis (495 miles)		9001	186101	M92358	247 50	
	To attend Service Hearings in AUF rate case Docket No 100330 WS						
9/9/2001	Mileage Commission meeting on rate structure (30 miles)		9001	186101	M92358	15 00	
	To/From Public Service Commission rate case						
	AUF Rate Case Docket No 100330 WS						
9/3/2011	Mileage to/from airport (40 miles)		9001	186101	M92358	20 00	
	West Palm Beach Ft Myers Sebring Oviedo service hearings						
	AUF Rate Case Docket No 100330 WS						
9/16/2011	Mileage to/from Chipley Sunny Hills (215 miles)		9001	186101	M92358	\$107 50	
	Bunny Hills Service hearing AUF rate case Docket No 100330 WS						
	EZPASS			675846		\$0 00	
						\$504 81	

ADVANCE RECONCILIATION		APPROVALS	DATE
ADVANCES RECEIVED		EMPLOYEE	9-16-11
DATE	AMOUNT	SUPERVISOR	9-23-11
	0 00	SUPERVISOR & SUPERVISOR	9/23/11
	0 00		
	0 00		
TOTAL ADVANCES			
	0 00		

Use reverse side for additional explanation
 ** If capital please provide summary type
 X Attach supporting documentation

FORM A 216 Rev 12-86
 RECEIVED
 SEP 23 2011
 ACCOUNTS PAYABLE



SpringHill Suites by Marriott
Gainesville

4155 Sw 40th Blvd
Gainesville FL 32608
(352) 376 8873

W Randall

Room: 404
Room Type: KSTL
Number of Guests: 1
Rate: \$103.20
Folio Number: 88041

Arrive 12Sep11 Time 10:30AM Depart 13Sep11 Time: Folio Number: 88041

Date	Description	Charges	Credits
12Sep11	Room Charge	103 20	
12Sep11	Occupancy Sales Tax	5 16	
12Sep11	State Occupancy Tax	6 19	
12Sep11	City Tax	0 26	
13Sep11	Visa		114 81
Card # VXXXXXXXXXXXX3698XXXX			
Amount 114 81 Auth 00218C Signature on File			
This card was electronically swiped on 12Sep11			
Balance		0 00	

Rewards Account # XXXX4376 Your Rewards points/miles earned on your eligible earnings will be credited to your account Check your Rewards Account Statement or your online Statement for updated activity

We Want To Hear From You!!! Go to TripAdvisor.com And Tell Us About Your Stay

Get all your hotel bills by email by updating your Rewards Preferences Or ask the Front Desk to email your bill for this stay See Internet Privacy Statement on Marriott.com

ALF Rate Case
DK+ No 100330-WS
Gainesville Service Hearing
J. Randall

PLEASE ISSUE WIRE TO

VENDOR NO # 39075

2 Wire Info

3

4

5

AQUA PENNSYLVANIA FOR AQUA FLORIDA

Supervisor's Approval

Manager/Officer Approval

Special Instructions

Amount \$	988 90
-----------	--------

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Controller

Co No	Accounting Unit (Budget No)	General Ledger Account	Sub Account	Amount	Description
33	9001	105030		988.90	339001151010
			TOTAL	988.90	

TOTAL

ACCOUNTS PAYABLE

Orlando Sentinel

OrlandoSentinel.com

PO BOX 100608
ATLANTA GA 30384-0608

TEL: 866/536-2725 FED ID # 58-1103775
EMAIL: OSCCUSTSERV1@TRIBUNE.COM

LEGAL ADVERTISING INVOICE AND STATEMENT

1	BILLING PERIOD	2	
	08/01/11-08/28/11		033 04368 592530
23	TOTAL AMOUNT DUE	UNAPPLIED AMOUNT	3
	343.25	0.00	DUE UPON RECEIPT
21	CURRENT NET AMOUNT	30 DAYS	60 DAYS
	343.25	0.00	0.00
			OVER 90 DAYS
			0.00

4	PAGE #	5	BILLING DATE	6	BILLED ACCOUNT NAME AND ADDRESS	9	REMITTANCE ADDRESS
	1		08/28/11		AQUA AMERICA, INC. 782 W LANCASTER AVE BRYN MAWR PA 19010-3402		FOR REMITTANCE ADDRESS SEE REVERSE SIDE.
8	BILLED ACCOUNT NUMBER						
	024955512						
7	ADVERTISER/CLIENT NUMBER						

LEGAL ADVERTISING

***** STATEMENT OF LEGAL ADVERTISING *****

PLEASE DETACH AND RETURN UPPER PORTION WITH YOUR REMITTANCE

10	DATE	11	NEWSPAPER REFERENCE	12	13	14	DESCRIPTION-OTHER COMMENTS/CHARGES	15	16	17	18	19	20
								SAU SIZE BILLED UNITS		TIMES RUN RATE		GROSS AMOUNT	NET AMOUNT
							BALANCE FORWARD						0.00
							BALANCE						0.00
							LEGAL ADVERTISING						
08/16		WO# 083770401 INV#081210001					BEFORE THE FLORIDA PU 01147716 LEGAL AFFIDAVIT	1X0091 \$1.00		1X 3.75			343.25
							TOTAL ADVERTISING						343.25

RECEIVED

SEP 20 2011

Aqua Utilities
Florida Inc.

RECEIVED
SEP 06 2011
ACCOUNTS PAYABLE

ENTERED SEP 21 2011

STATEMENT OF ACCOUNT AGING OF PAST DUE AMOUNTS

SAI™

21	CURRENT NET AMOUNT	22	30 DAYS	60 DAYS	OVER 90 DAYS	UNAPPLIED AMOUNT	23	TOTAL AMOUNT DUE
	343.25		0.00	0.00	0.00	0.00		343.25

Orlando Sentinel

OrlandoSentinel.com

P.O. BOX 100608, ATLANTA, GA 30384-0608
FED. ID #: 58-1103775

*UNAPPLIED AMOUNTS ARE INCLUDED
IN TOTAL AMOUNT DUE

24	25	26	27	28
	BILLING PERIOD	BILLED ACCOUNT NUMBER	ADVERTISER/CLIENT NUMBER	ADVERTISER/CLIENT NAME
299	08/01/11-08/28/11	024955512		

|||||
ORLANDO SENTINEL
PO BOX 100608
ATLANTA, GEORGIA 30384-0608

LEGEND

The 25 elements of the Standard Advertising Invoice (SAI)

- | | |
|---|--|
| 1. BILLING PERIOD
"FROM" "TO" DATES FOR THIS STATEMENT. | 15. SAU SIZE
STANDARD ADVERTISING UNIT AD SIZE
(FOR CLASSIFIED, SINGLE INSERTION LINES). |
| 2. ADVERTISER/CLIENT NAME
NAME OF ADVERTISER (IF AGENCY, CLIENT NAME). | 16. BILLED UNITS
MEASUREMENT OF AD (COLUMNS X DEPTH)
(FOR CLASSIFIED: TOTAL LINES IN AD SCHEDULE). |
| 3. TERMS OF PAYMENT
WHEN PAYMENT IS DUE. | 17. TIMES RUN
NUMBER OF INSERT DAYS FOR THIS AD. |
| 4. PAGE NUMBER
PAGE NUMBER FOR MULTI PAGE STATEMENTS. | 18. RATE
APPLICABLE NEWSPAPER ASSIGNED RATE PRIOR TO ANY
DISCOUNTS OR CHARGES. |
| 5. BILLING DATE
DATE STATEMENT WAS PREPARED. | 19. GROSS AMOUNT
CALCULATION OF AD PRICING
EXTENSION OF TOTAL BILLED AMOUNT AT APPLICABLE
RATE BEFORE AGENCY COMMISSION AND ANY DISCOUNTS. |
| 6. BILLED ACCOUNT NUMBER
NEWSPAPER ACCOUNT NUMBER
CORRESPONDING TO ELEMENT 8. | 20. NET AMOUNT
FINAL COST OF AD DUE FOR ADVERTISER (ELEMENT 2). |
| 7. ADVERTISER/CLIENT NUMBER
BILLED ACCOUNT NUMBER CORRESPONDING TO ELEMENT 2. | 21. CURRENT NET AMOUNT DUE
SUM OF ELEMENT 20. |
| 8. BILLED ACCOUNT NAME AND ADDRESS
COMPANY RECEIVING INVOICE. | 22. 30/60/OVER 90/UNAPPLIED AMOUNT
AGING OF PAST DUE BALANCES FOR ADVERTISER. |
| 9. REMITTANCE ADDRESS
RETURN PAYMENT ADDRESS. | 23. TOTAL AMOUNT DUE
SUM OF ELEMENTS 21 AND 22. |
| 10. DATE
INSERTION DATE OF AD OR TRANSACTION DATE. | 24. NEWSPAPER REFERENCE
NEWSPAPER'S INTERNAL DOCUMENT NUMBER. |
| 11. INVOICE NUMBER
INVOICE NUMBER FOR EACH ITEM DETAILED ON THE INVOICE/STATEMENT. | 25. ADVERTISER INFORMATION
(1) BILLING PERIOD, (6) BILLED ACCOUNT,
(7) ADVERTISER NUMBER, (2) ADVERTISER/CLIENT
NAME. |
| 12. DESCRIPTION, OTHER COMMENTS | |
| 13. PRODUCT/SERVICE CODE | |
| 14. OTHER CHARGES OR CREDIT
ALL INFORMATION RELATING TO AD INCLUDING PURCHASE
ORDER NUMBER.
DETAIL OF ALL DISCOUNTS/CHARGES RELATING TO AD. | |

The elements shown above appear on the face of the invoice and are identified by number.

Orlando Sentinel
08/16/2011
Miscellaneous Notices

**BEFORE THE FLORIDA PUBLIC SERVICE
COMMISSION NOTICE OF COMMISSION
CUSTOMER SERVICE HEARINGS Docket No. 100330-WS**

Application for Increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington Counties, Florida by Aqua Utilities Florida, Inc. (Utility)

Date Issued: August 16, 2011

Notice is hereby given that the Florida Public Service Commission will hold customer service hearings in the above-referenced docket to consider the Utility's application for an increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington counties, Florida. The purpose of the customer service hearings is to allow customers the opportunity to comment on the Utility's proposed final rates or service. CUSTOMERS WHO WISH TO PRESENT TESTIMONY ARE URGED TO APPEAR PROMPTLY AT EACH SCHEDULED HEARING TIME BECAUSE THE SERVICE HEARING MAY BE ADJOURNED EARLY IF NO WITNESSES ARE PRESENT TO TESTIFY.

Date and Time: September 1, 2011 at 10:00 a.m.

Place: Canterbury Retreat &
Conference Center
1601 Alafaya Trail
Oviedo, FL 32766

PURPOSE AND PROCEDURE

At the hearing, customers will be given an opportunity to present testimony and other evidence concerning the Utility's proposed rates, quality of service, and any and all issues in the case relating to the proposed changes in rates and charges. AGAIN, CUSTOMERS WHO WISH TO PRESENT TESTIMONY ARE URGED TO APPEAR PROMPTLY AT EACH SCHEDULED HEARING TIME BECAUSE THE SERVICE HEARING MAY BE ADJOURNED EARLY IF NO WITNESSES ARE PRESENT TO TESTIFY. All witnesses shall be subject to cross-examination at the conclusion of their testimony.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the hearing at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD), Florida Relay Service.

EMERGENCY CANCELLATION OF HEARINGS

If settlement of the case or a named storm or other disaster requires cancellation(s) of the hearing(s), Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation(s) of the hearing(s) will also be provided on the Commission's website (<http://www.psc.state.fl.us/>) under the Hot Topics link found on the home page. Cancellation(s) can also be confirmed by calling the Office of the General Counsel at 850-413-8199.

CSE1147718 08/16/2011



BY CHOICE HOTELS

Aqua Utilities Inc
Barnes, Stacey
3328 White Blossom
Clermont, FL 34711

Quality Inn (FLB75)

1130 Motel Drive
Chipley, FL 32428
(850) 638-3996
GM.FLB75@choicehotels.com

033 04527 49

Account: 196515704

Date: 9/16/11

Room: 106 LDBI

Arrival Date: 9/15/11

Departure Date: 9/16/11

Check In Time: 9/15/11 3:36 PM

Check Out Time: 9/16/11 8:34 AM

Rewards Program ID:

You were checked out by: tbeall.flb75

You were checked in by: jwilli.flb75

Total Balance Due: 0.00

Post Date	Description	Comment	Amount
9/15/11	Room Charge	#106 Barnes, Stacey	70.00
9/15/11	State Tax		4.90
9/15/11	City / County Tax		2.10
9/16/11	Direct Bill		(77.00)

Folio Summary: 9/15/11 - 9/16/11

Room Charge	70.00
State Tax	4.90
City / County Tax	2.10
Direct Bill	(77.00)

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to partner rewards.

Balance Due: 0.00

77.00 will be billed to: Account 600003
Aqua Utilities Inc, 1100 Thomas Ave, Leesburg, FL 34748

ENTERED SEP 28 2011

Rate case hearing

32271 9001-186101

1192358

[Signature]
9/28/11



BY CHOICE HOTELS

Aqua Utilities Inc
Householder, Harry
18835 5th St
x, x

Quality Inn (FLB75) 033 04522 49

1130 Motel Drive
Chipley, FL 32428
(850) 638-3996
GM.FLB75@choicehotels.com

Account: 196515439

Date: 9/16/11

Room: 220 LDB1

Arrival Date: 9/15/11

Departure Date: 9/16/11

Check In Time: 9/15/11 5:32 PM

Check Out Time: 9/16/11 7:59 AM

Rewards Program ID:

You were checked out by: tbeall.flb75

You were checked in by: sjones.flb75

Total Balance Due: 0.00

Post Date	Description	Comment	Amount
9/15/11	Room Charge	#220 Householder, Harry	70.00
9/15/11	State Tax		4.90
9/15/11	City / County Tax		2.10
9/16/11	Direct Bill		(77.00)

Folio Summary 9/15/11 - 9/16/11

Room Charge	70.00
State Tax	4.90
City / County Tax	2.10
Direct Bill	(77.00)

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to partner rewards.

Balance Due: 0.00

77.00 will be billed to: Account 600003
Aqua Utilities Inc, 1100 Thomas Ave, Leesburg, FL 34748

x

Harry's Room
Rate Case Hearing 5

32271

9001-186101

M92358

ENTERED SEP 24 2011

Bld

9/27/11



BY CHOICE HOTELS

Quality Inn (FLB75)

1130 Motel Drive
Chipley, FL 32428
(850) 638-3996
GM.FLB75@choicehotels.com

033 04497 37 4531

Account: 196515582

Date: 9/16/11

Room: 205 LDB1

Arrival Date: 9/15/11

Departure Date: 9/16/11

Check In Time: 9/15/11 5:33 PM

Check Out Time: 9/16/11 7:54 AM

Rewards Program ID:

You were checked out by: tbeall.flb75

You were checked in by: sjones.flb75

Total Balance Due: 0.00

Aqua Utilities Inc
Fox, Rick
x
x, x

Post Date	Description	Comment	Amount
9/15/11	Room Charge	#205 Fox, Rick	70.00
9/15/11	State Tax		4.90
9/15/11	City / County Tax		2.10
9/16/11	Direct Bill		(77.00)

Folio Summary 9/15/11 - 9/16/11			
	Room Charge		70.00
	State Tax		4.90
	City / County Tax		2.10
	Direct Bill		(77.00)

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to partner rewards.

Balance Due: 0.00

77.00 will be billed to: Account 600003
Aqua Utilities Inc, 1100 Thomas Ave, Leesburg, FL 34748

P-CARD
AUF Rate Hearing
Fox

ENTERED SEP 30 2011

32271
9001-186101
M92358

BLP
9/29/11

Order Confirmation

Ad Order Number

0001435487

Sales Rep.

gvanderb

Order Taker

gvanderb

Order Source

Walk In

Customer

Aqua America,

Customer Account

6106451175AQUA

Customer Address

762 West Lancaster Avenue
BRYN MAWR PA 19010 USA

Customer Phone

(610)645-1175

Payor Customer

Aqua America,

Payor Account

6106451175AQUA

Payor Address

762 West Lancaster Avenue
BRYN MAWR PA 19010 USA

Payor Phone

(610)645-1175

PO Number

Notice of Hearing

Ordered By

Gretchen

Customer Fax

Customer EMail

Special Pricing

None

Tear Sheets

0

Proofs

0

Affidavits

0

Blind Box

Promo Type

No Promo

Materials

Invoice Text

Notice of Hearing

Ad Order Notes

Net Amount

\$351.90

Tax Amount

\$0.00

Total Amount

\$351.90

Payment Method

Credit Card - Visa:156:

Payment Amount

\$351.90

Amount Due

\$0.00

Ad Number

0001435487-0

Ad Type

Legal Liner

Ad Size

: 1.0 X 153 Li

Color

<NONE>

Production Method

AdBooker

Production Notes

External Ad Number

Ad Attributes

Ad Released

No

Pick Up

Product Information

Run Schedule Invoice Text

The News-Press::Classified

Before the Florida Public Service Commis: BEFORETHEFLORIDAPUBLICSERVICE(

Placement/Classification

Sort Text

1001-1099 Legals

Run Dates

8/15/2011

Inserts

1

Cost

\$351.90

PALM BEACH NEWSPAPERS, INC.

The Palm Beach Post
2751 S. Dixie Hwy., West Palm Beach, FL 33405
Phone: (561) 820-3106 Fax: (561) 820-4340
FED ID # 58-1633719
legals@pbpost.com

Legal Advertising Invoice

Account #

Ad # 6186129

Description: Not: Public Service Commission Services Hearings

Size: 7 "

Amount: \$288.96 (pd by credit card)

Published: August 12, 2011

Aqua America
Gretchen Toner
762 W. Lancaster Avenue
Bryn Mawr, PA 19010



Payment Receipt

Thursday, August 11, 2011

Transaction Type: **Payment**

Ad Number: **0003080019**

Apply to Current Order: **No**

Payment Method: **Credit Debit Card**

Bad Debt: **-**

Credit Card Number:

Credit Card Expire Date: **March 2012**

Payment Amount: **\$81.75**

Amount Due: **\$0.00**

Reference Number: **064994**

Charge to Company: **FPG**

Category: **Classified**

Credit to Transaction Number:

Invoice Text:

Invoice Notes:

Customer Type: **Commercial**

Customer Category: **Retail PREPRINTS**

Customer Status: **Active**

Customer Group: **Local**

Customer Trade: **UT: Utilities**

Account Number: **1354411**

Phone Number: **6106451175**

Company / Individual: **Company**

Customer Name: **AQUA AMERICA, INC.**

Customer Address: **762 WEST LANCASTER AVENUE**

BRYN MAWR, PA 19010 USA

Check Number:

Routing Number:

Invoice Number	Invoice Date	Account Number	Page
7-626 87446	Sep 13 2011	1093 1032 8	6 of 12

Tracking ID 797483691765 continued

Signed by F JUDZINAS Fuel Surcharge 1.92
FedEx Use 000000000/0001486/_ Total Charge USD \$14.33

Picked up Sep 06 2011

Payor Shipper

Cust Ref AWM14000

Ref.#2

Ref.#3, 14 14000 -675831

Fuel Surcharge FedEx has applied a fuel surcharge of 15.50 / to this shipment
Distance Based Pricing Zone 2
FedEx has audited this shipment for correct packages weight and service Any changes made are reflected in the invoice amount
The package weight exceeds the maximum for the packaging type therefore FedEx Envelope was rated as FedEx Pak

Automation INET
Tracking ID 797485684571
Service Type FedEx Priority Overnight
Package Type FedEx Pak
Zone 02
Packages 1
Rated Weight 10 lbs 0.5 kgs
Delivered Sep 07 2011 11:19
Svc Area A2
Signed by G SHULMEYER
FedEx Use 000000000/0001486/_

Sender
Dennis Capella
Aqua
762 W Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
Allen Mason
Carroll Engineering Corporation
949 EASTON RD
WARRINGTON PA 18976 US

Transportation Charge 21.30
Discount 11.29
Fuel Surcharge 1.55
Total Charge USD \$11.56

Picked up Sep 06 2011

Payor Shipper

Cust Ref 3031 426930

Ref.#2

Ref.#3, 2031

Fuel Surcharge FedEx has applied a fuel surcharge of 15.50 / to this shipment
Distance Based Pricing Zone 6

Automation INET
Tracking ID 797486547342
Service Type FedEx 2Day
Package Type Customer Packaging
Zone 06
Packages 1
Rated Weight 50 lbs 2.3 kgs
Declared Value USD 5.00
Delivered Sep 08 2011 12:41
Svc Area A2
Signed by T TURNER
FedEx Use 000000000/0006068/_

Sender
Thomas Gittelman
Aqua
762 W Lancaster Ave
BRYN MAWR PA 19010 US

Recipient
Ted Kilpatrick
NTMWD
505 E BROWN ST
WYLIE TX 75098 US

Transportation Charge 28.20
Additional Handling Charge Package 8.00
Declared Value Charge 0.00
Fuel Surcharge 2.27
Discount 13.54
Total Charge USD \$24.93

Picked up Sep 06 2011

Payor Shipper

Cust Ref 33 9001 186101 M92358 ✓

Ref.#2

Ref.#3, 11 211

Fuel Surcharge FedEx has applied a fuel surcharge of 15.50 / to this shipment
Distance Based Pricing Zone 5

Automation INET
Tracking ID 797487226011
Service Type FedEx Standard Overnight
Package Type FedEx Envelope
Zone 05
Packages 1
Rated Weight N/A
Delivered Sep 07 2011 11:08
Svc Area A2
Signed by E ALLEN
FedEx Use 000000000/0000233/_

Sender
Kelly Ann Burns
Aqua
762 West Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
Bruce May/Jennifer Gillis
Holland & Knight
315 S CALHOUN ST
TALLAHASSEE FL 32301 US

Transportation Charge 24.35
Discount 12.91
Fuel Surcharge 1.77
Total Charge USD \$13.21

\$13.21

Invoice Number	Invoice Date	Account Number	Page
7 612 18056	Aug 30 2011	1093 1032 8	4 of 11

FedEx Express Shipment Detail By Payor Type (Original)

Picked up Aug 19 2011

Cust Ref 15 2320 105030 ✓

Ref.#2 15900300661

Payor Shipper

Ref.#3

Fuel Surcharge FedEx has applied a fuel surcharge of 15.00 / to this shipment
Distance Based Pricing Zone 2
Package Delivered to Recipient Address Release Authorized

Automation INET
Tracking ID 795100467108
Service Type FedEx Priority Overnight
Package Type FedEx Envelope
Zone 02
Packages 1
Rated Weight N/A
Delivered Aug 22 2011 08 50
Svc Area A2
Signed by see above
FedEx Use 000000000/0000186/02

Sender
Patricia Burroughs
Aqua
762 W Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
Paul Catania
Rel Tek LLC
1314 OXMEAD RD
BURLINGTON NJ 08016 US

Transportation Charge 17.85
Fuel Surcharge 1.67
Residential Delivery 2.75
Discount 9.46
Total Charge USD \$12.81

Picked up Aug 19 2011

Cust Ref 15 2320 105030 ✓

Ref.#2

Payor Shipper

Ref.#3 14 14000 675831

Fuel Surcharge FedEx has applied a fuel surcharge of 15.00 / to this shipment
Distance Based Pricing Zone 2

Automation INET
Tracking ID 795100607860
Service Type FedEx Priority Overnight
Package Type FedEx Pak
Zone 02
Packages 1
Rated Weight 10 lbs 0.5 kgs
Delivered Aug 22 2011 09 28
Svc Area AM
Signed by S TIGUE
FedEx Use 000000000/0001486/_

Sender
Dennis Capella
Aqua
762 W Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
Douglas A Hein Business Mana
Coolbaugh Township
5550 Memorial Boulevard
TOBYHANNA PA 18466 US

Transportation Charge 21.30
Fuel Surcharge 1.78
DAS Extended Comm 1.85
Discount 11.29
Total Charge USD \$13.64

Picked up Aug 24 2011

Cust Ref 33 9001 186101 M92358 ✓

Ref.#2

Payor Shipper

Ref.#3 11 311

Fuel Surcharge FedEx has applied a fuel surcharge of 15.00 / to this shipment
Distance Based Pricing Zone 5

Automation INET
Tracking ID 795113501241
Service Type FedEx 2Day
Package Type FedEx Envelope
Zone 05
Packages 1
Rated Weight N/A
Delivered Aug 26 2011 13 29
Svc Area A2
Signed by E ALLEN
FedEx Use 000000000/0001111/_

Sender
Kelly Ann Burns
Aqua
762 West Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
Bruce May
Holland & Knight
315 S CALHOUN ST
TALLAHASSEE FL 32301 US

Transportation Charge 13.70
Discount 6.58
Fuel Surcharge 1.07
Total Charge USD \$8.19

Picked up Aug 24 2011

Cust Ref 15 300 775831 ✓

Ref.#2

Payor Shipper

Ref.#3 15 000

Fuel Surcharge FedEx has applied a fuel surcharge of 15.00 / to this shipment
Distance Based Pricing Zone 2

Automation INET
Tracking ID 797447290119
Service Type FedEx Standard Overnight
Package Type FedEx Envelope
Zone 02
Packages 1
Rated Weight N/A
Delivered Aug 25 2011 09 07

Sender
Sandra Super
Aqua
762 West Lancaster Avenue
BRYN MAWR PA 19010 US

Recipient
DMR REPORTING
PA DEPT OF ENVIRONMENTAL PROTE
2 EAST MAIN STREET
NORRISTOWN PA 19401 US

Transportation Charge 15.50

Continued on next page

Docket No. 100330-W5

Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington Counties, Florida by Aqua Utilities Florida, Inc. (Utility)

Date Issued: August 15, 2011

Notice is hereby given that the Florida Public Service Commission will hold customer service hearings in the above-referenced docket to consider the Utility's application for an increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington counties, Florida. The purpose of the customer service hearings is to allow customers the opportunity to comment on the Utility's proposed final rates of service. CUSTOMERS WHO WISH TO PRESENT TESTIMONY ARE URGED TO APPEAR PROMPTLY AT EACH SCHEDULED HEARING TIME BECAUSE THE SERVICE HEARING MAY BE ADJOURNED EARLY IF NO WITNESSES ARE PRESENT TO TESTIFY.

Date and Time: August 31, 2011 at 10 a.m.
Place: Highlands County
Administration Building
Board Chambers (Room B104)
600 South Commerce Avenue
Sebring, Florida 33870

PURPOSE AND PROCEDURE

At the hearing, customers will be given an opportunity to present testimony and other evidence concerning the Utility's proposed rates, quality of service, and any and all issues in the case relating to the proposed changes in rates and charges. AGAIN, CUSTOMERS WHO WISH TO PRESENT TESTIMONY ARE URGED TO APPEAR PROMPTLY AT EACH SCHEDULED HEARING TIME BECAUSE THE SERVICE HEARING MAY BE ADJOURNED EARLY IF NO WITNESSES ARE PRESENT TO TESTIFY. All witnesses shall be subject to cross-examination at the conclusion of their testimony.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the hearing at 1.800.955.8770 (Voice) or 1.800.955.8771 (TDD), Florida Relay Service.

EMERGENCY CANCELLATION OF HEARINGS

If settlement of the case or a named storm or other disaster requires cancellation(s) of the hearing(s), Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation(s) of the hearing(s) will also be provided on the Commission's website (<http://www.psc.state.fl.us/>) under the Hot Topics link found on the home page. Cancellation(s) can also be confirmed by calling the Office of the General Counsel at 850.413.6199.

#4366 8/15/11

Highlands Today and The Tampa Tribune

Published Daily

Sebring, Highlands County, Florida

State of Florida }
County of Highlands } SS.

Before the undersigned authority personally appeared C. Pugh, who on oath says that she is the Advertising Billing Analyst of Highlands Today & The Tampa Tribune, daily newspapers published at Sebring in Highlands County, Florida, that the attached copy of advertisement being a

Legal Ads IN THE Highlands Today

In the matter of Legal Notices

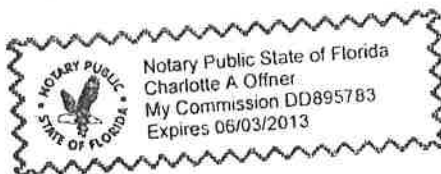
was published in said newspaper in the issues of

08/15/2011

Affiant further says that the said Highlands Today & The Tampa Tribune are newspapers published at Sebring in said Highlands County, Florida, and that the said newspapers have heretofore been continuously published in said Highlands County, Florida, each day and have been entered as second class mail matter at the post office in Sebring, in said Highlands County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, this advertisement for publication in the said newspaper.

Sworn to and subscribed by me, this 15 day
of Aug, A.D. 2011

Personally Known ☒ or Produced Identification ☐
Type of Identification Produced _____



The Gainesville Sun

CLASSIFIED ADVERTISING

2700 SW 13th Street, Gainesville, FL 32608
352-372-4222 fax 352-338-3131

CLASSIFIED ADVERTISING RECEIPT

GNV LEGAL ACCOUNT
KEN BLAKE
2700 SW 13TH STREET

Gainesville, FL 32608

Account: 661188
Phone: (352)374-5017
P.O. #: AquaAmeric
Ad Taken By: G046
Receipt printed: 08/23/2011

Order Number	Class Number	Start Run	End Run	Run Times	Lines	Description
A000711033	0001	08-26-11	08-26-11	2	95	Before the Florida Public Service Commission Notice of Commission Customer Service Hearings Docket No. 100330-WS Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Bea

Payment Detail	Pay Date	Type	Card or Check #	Card	Exp	Amount
Current Payment	08/23/2011	CARD	xxxxxxxxxxxx1565	VI	03/12	\$ 221.20
Order Price						\$ 221.20
Total Payments						\$ 221.20
Balance						\$ 0.00

The Gainesville Sun
Classified: (352) 372-4222 or 1-800-622-5327 Credit: (352) 867-4010
<http://www.gainesvillesun.com>

*For rose hearings
news paper ad*

The Gainesville Sun's Copy

GNV LEGAL ACCOUNT
KEN BLAKE
2700 SW 13TH STREET

Gainesville, FL 32608


Account: 661188
Phone: (352)374-5017
P.O. #: AquaAmeric
Ad Taken By: G046
Receipt printed: 08/23/2011

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Payment Detail	Pay Date	Type	Card or Check #	Card	Exp	Amount
Current Payment	08/23/2011	CARD	xxxxxxxxxxxx1565	VI	03/12	\$ 221.20
Order Price						\$ 221.20
Total Payments						\$ 221.20

Toner, Gretchen M.


From: reservations@email-usairways.com
Sent: Monday, August 22, 2011 5:35 PM
To: Toner, Gretchen M.
Subject: Your US Airways flight



Your reservation

[Book travel](#)
[Travel tools](#)
[Dividend Miles](#)
[Specials](#)
[US Airways Vacations](#)

Confirmation code: **A0ZR90**

Date issued: Monday, August 22, 2011


 [New baggage policy](#)





Scan at any US Airways kiosk to check in.


Passengers


Passenger name	Frequent flyer # (Airline)	Ticket number	Special needs
Gretchen Marie Toner		03724424912235	




Earn US Airways Dividend Miles on every rental.


Trip details  [Download to Outlook](#)

Depart: Philadelphia, PA (PHL)  Orlando, FL (MCO)

Flight #/ Carrier **Depart** **Arrive** **Travel time** **Meal** **Aircraft** **Cabin** **Seats**

1585  11:34 AM PHL 02:00 PM MCO 2h 26m None A320 Coach 14F


Date: Wednesday, August 31, 2011
Status: Active

Return: Orlando, FL (MCO)  Philadelphia, PA (PHL)

Flight #/ Carrier **Depart** **Arrive** **Travel time** **Meal** **Aircraft** **Cabin** **Seats**

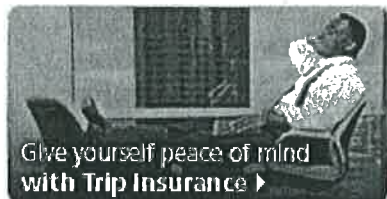
Date: Friday, September 02, 2011
Status: Active

9/29/2011

1250  12:00 PM MCO 02:26 PM PHL 2h 26m Unknown A321 Coach 20B

 US Airways

 **Wi-Fi on board (\$)**
Provided by Gogo™ Inflight Internet



Total travel cost (1 passengers)

1 Adult	\$238.14 USD
Taxes + fees	\$39.26 USD

Fare total	\$277.40 USD	Non-refundable
-------------------	---------------------	----------------

Total	\$277.40 USD
--------------	---------------------

↳ Charged to Gretchen M. Toner
*****1565 (Visa)



Estimated Dividend Miles earned per member: 1,722 miles

Helpful links

[Manage your reservation](#)

[Join Dividend Miles](#)

[Airport information](#)

[Baggage policies](#)

[TSA regulations](#)

[Seated in an exit row? Read about checking in.](#)



Terms & conditions

- Ticket is non-transferable.
- Ticket is non-refundable.
- Unused tickets must be cancelled on the date of departure to retain value.
- Any change to this reservation, including flights, dates, or cities, is subject to a fee per passenger (according to the rules of the original fare). The new itinerary will be priced at the lowest available published fare at the time of change, which may result in a fare increase.
- Ticket expires one year from original date of issue. Unflown value expires one year from original date of issue.
- [Read more](#) about all US Airways taxes and fees.
- You have 24 hours to cancel your reservation without penalty. [Read how.](#)
- [Checked baggage fees may apply.](#)
- Air transportation on US Airways is subject to the US Airways Contract of Carriage. [View this document](#) in PDF format.
- Security regulations may require us to disclose to government agencies the data you provide to us in connection with this reservation.

Advertising Receipt

Palatka Daily News

P.O. Box 777
Palatka, FL 32178-0777
Phone: (386) 312-5200
Fax: (386) 312-5209

Gretchen Toner
Aqua America, Inc
762 West Lancaster Avenue
BRYN MAWR, PA 19010

Cust#: 05101572-000
Ad#: 05515290
Phone: (610)645-1175
Date: 08/25/11

Ad taker: vic **Salesperson:** **Classification:** 0360

Description	Start	Stop	Ins.	Cost/Day	Surcharges	Total
01 Palatka Daily News Affidavit	08/26/11	08/26/11	1	148.50		148.50
						2.50

Payment Reference:

Before the Florida Public Service Commission
Notice of Commission
Customer Service Hearings

Docket No. 100330-WS

Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington Counties, Florida by Aqua Utilities Florida, Inc. (Utility)

Date Issued: August 26, 2011

Notice is hereby given that the Florida Public Service Commission will hold customer service hearings in the above-referenced docket to consider the Utility's application for an increase in

Total: 151.00
Tax: 0.00
Net: 151.00
Prepaid: 151.00

Total Due 0.00

*FL rate hearings
newspaper ad*

Page	:	1 of 3	09/30/2011 08:21:11	Ad Number	:	34424369
Order Number	:	34175463		Ad Key	:	
PO Number	:			Salesperson	:	35 - Lynda Speights
Customer	:	33856738 Aqua America, Inc.		Publication	:	The News Herald
Contact	:	Gretchen		Section	:	Classified 2006
Address1	:	762 West Lancaster Avenue		Sub Section	:	Classified 2006
Address2	:			Category	:	1100 Legal Advertising
City St Zip	:	Bryn Mawr PA 19010		Dates Run	:	09/01/2011-09/01/2011
Phone	:	(610) 645-1175		Days	:	1
Fax	:			Size	:	1 x 15.37, 144 lines
Credit Card	:			Words	:	397
Printed By	:	Legals		Ad Rate	:	Legals Rate
Entered By	:	Lynda Speights		Ad Price	:	186.44
				Amount Paid	:	186.44
				Amount Due	:	-0.00
Keywords	:	35338 PUBLIC NOTICE	Before the Florida Public S			
Notes	:					
Zones	:					

**35338
PUBLIC NOTICE**

Before the Florida
Public Service Com-
mission Notice of Com-
mission Customer
Service Hearings

Docket No. 100330-WS

Application for Increase
in water and waste-
water rates in Alachua,
Brevard, DeSoto,
Hardee, Highlands,
Lake, Lee, Marion, Or-
ange, Palm Beach,
Pasco, Polk, Putnam,
Seminole, Sumter,
Volusia and Washing-
ton Counties, Florida
by Aqua Utilities Flori-
da, Inc. (Utility)

Date Issued:
September 1, 2011

Notice is hereby given
that the Florida Public
Service Commission
will hold customer
service hearings in the
above-referenced
docket to consider the
Utility's application for
an increase in water
and wastewater rates in
Alachua, Brevard,
DeSoto, Hardee, High-
lands, Lake, Lee, Mar-
ion, Orange, Palm
Beach, Pasco, Polk,
Putnam, Seminole,
Sumter, Volusia and
Washington counties,
Florida. The purpose of
the customer service
hearings is to allow
customers the opportu-
nity to comment on the
Utility's proposed final
rates or service. CUS-
TOMERS WHO WISH
TO PRESENT TESTI-
MONY ARE URGED TO



*Florida rate hearing
legal ad*

Toner, Gretchen M.

From: reservations@email-usairways.com
Sent: Tuesday, August 30, 2011 1:52 PM
To: Toner, Gretchen M.
Subject: US Airways checked baggage confirmation

 **U.S. AIRWAYS**

Your receipt

[Book travel](#)

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[Specials](#)

[US Airways Vacations](#)

Baggage


Here's a receipt for this portion of your trip. If you're traveling roundtrip, we'll prompt you to pay for bags when you check in for your return flight.

Confirmation code: A0ZR90

Depart: Philadelphia, PA (PHL) ➔ Orlando, FL (MCO)

Date: Wednesday, August 31, 2011

FL rate case hearing

Flight #/Carrier	Depart	Arrive	Travel time	Meal	Aircraft	Cabin	Seats
1585 	11:34 AM PHL	02:00 PM MCO	2h 26m	Unknown	A320	Coach	14F

 US Airways

Total baggage fees

1st bag charge (1 x \$25) \$25.00

Total \$25.00 USD

↳ Charged to Gretchen M. Toner *****1565 (Visa)

Terms & conditions

Baggage charges are non-refundable.

Baggage fees apply to travel on US Airways and US Airways Express flights.

Once you complete your purchase, you will have to pay for any additional checked bags at the airport.

There is an additional \$2 fee for curbside check-in at the airport.

For more information, please read our [baggage policies](#).

If US Airways cancels your flight or you are denied boarding on an oversold flight, and if therefore you are unable to use the baggage fee for which you have already paid, US Airways will refund the unused baggage fee. If you have any questions about the refund of your unused baggage fee, please contact a US Airways customer service agent at the airport or call our Reservations Center at 800-428-4322.

8/30/2011

ZA ZA
CUBAN COFFEE
CAFE

*** COPY ***

ORDER # 01278

12oz AuLAITE 2.10

TAKE-OUT

SUBTOTAL	\$	2.10
TAX 1	\$	0.14
TAX INCLUDED	\$	0.14
TOTAL	\$	2.24

AMOUNT: \$ 2.24

VISACHARGE 4
ACCOUNT# :XXXXXXXXXXXX1565
EXP. DATE :03/12

AUTH# :053920

SIGN: _____

GRETCHEN M TONER

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

0293 S^A# 1 STATION 1 SEP.02,2011
#019 Rodriguez Gi 09:25

THANK YOU !
COME AGAIN.

FL rate hearing

RR 598109120
GRETCHEN
TONER

#02

VEHICLE: 01398 / 5085493
11VE5X LIC: FL R620AD

CDP: 57379 -AQUA AMERICA INC

RES: F21500729F7 / TMDD / B
COMPLETED BY: 0948 / FLORL16
RENTED: ORLANDO INTL AIRPORT
RENTAL: 08/31/11 15:14
RETURN: 09/02/11 08:41
RETURNED: ORLANDO INTL AP

PLAN IN: TMDD RATE CLASS: B
PLAN OUT: TMDD

MILES IN: 18769 TR-X MILES
MILES OUT: 18726 MILES ALLOWED
MILES DRIVEN: 43 MILES CHARGED

DAYS	2 @ \$	28.96 / DAY	\$	57.92
SUBTOTAL 1			\$	57.92
DISCOUNT -	R 5 %		\$	2.90
SUBTOTAL 2			T\$	55.02
CONCESSION FEE RECOVERY			T\$	9.79
VEHICLE LICENSING COST RECOVERY			T\$.77
ADDITIONAL CHARGES*			T\$	25.98
LDW	DECLINED			
LIS	DECLINED			
PAI, PEC	DECLINED			
FUEL & SVC \$.332/MI	\$ 9.29/GL	T\$	14.28	
FLA SURCHG*		T\$	9.06	
ENERGY SURCHARGE		T\$	1.03	
TAX 6.500% ON	115.93	\$	7.55	
NET DUE		\$	123.48	
PAID BY	VISA XXXXXXXXXXXX1565			

* ADDITIONAL CHARGES
NEVERLOST \$12.99 DY/90.93 WK

HOW WAS YOUR EXPERIENCE?
WE'D LIKE YOUR FEEDBACK.

- 1) Call 1-800-278-1595, or
Visit WWW.HERTZSURVEY.COM
- 2) Enter Access Code: 01324
- 3) Take Brief 4 Question Survey

QUESTION?
Visit WWW.HERTZ.COM or
Call 1-800-654-4173

THANK YOU FOR RENTING FROM

Areas USA
Ruby Tuesday
Orlando Int'l Airport
CHECK: 6599
TABLE: 402/1
SERVER: 1112 Mikey
DATE: 02SEP'11 10:51AM
CARD TYPE: VISA
ACCT #: XXXXXXXXXXXX1565
EXP DATE: XX/XX
AUTH CODE: 038807
RESEARCH: 124514611419
GRETCHEN M TONER

HMSHOST
CHILI'S
ORLANDO INT'L AIRPORT
CHECK: 4152
TABLE: 123/1
SERVER: 4110 Donna
DATE: AUG31'11 3:03PM
CARD TYPE: VISA A0
ACCT #: XXXXXXXXXXXX1565
EXP DATE: XX/XX
AUTH CODE: 069355

TOTAL: 12.98

TIP: 3.00

TOTAL: 15.98

X

SUBTOTAL: 17.02

GRATUITY: 4.00

TOTAL: 21.02

SIGNATURE: _____

I AGREE TO PAY THE ABOVE AMOUNT
IN ACCORDANCE WITH THE CARD
ISSUER'S AGREEMENT.
THANK YOU!

SIGNED COPY TO MERCHANT

FL rate hearing

FL rate hearing

Receipt

913607090215112011

PreFlight
PreFlight Philadelphia

FeeComputer Number: : 7

Entry Time: 8/31/2011 9:41 AM

Exit Time: 9/2/2011 3:11 PM

Duration: 2d 5h 30m

Op: 1

Receipt #: 000000000009524

Non-resetable tr #: 9729

Tran: 9136

Ticket Number: 56972

Regular Outdoor \$ 34.50

AAA Outdoor \$1 Off x1 \$ -3.00

Total:

Visa \$ 31.50

Last 4 Digits: 1565

Thank You!

Approval 094965
CHANGE DUE

0.00

Acct. XXXXXXXXXXXX1565

Visa

-1.89

TOTAL

1.89

Subtotal
Tax

1.75
0.14

Small Coffee

1.75

Check 288
Brittney S.
Guests 1

8/31/2011
12:06 AM

Le Bus
Philadelphia

FL note
was used

FL note
heading

Toner, Gretchen M.

From: reservations@email-usairways.com
Sent: Friday, September 02, 2011 6:46 AM
To: Toner, Gretchen M.
Subject: US Airways checked baggage confirmation

 **U.S. AIRWAYS**

Your receipt

[Book travel](#)

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[Specials](#)

[US Airways Vacations](#)


Baggage

Here's a receipt for this portion of your trip. If you're traveling roundtrip, we'll prompt you to pay for bags when you check in for your return flight.

Confirmation code: A0ZR90

Depart: Orlando, FL (MCO)  Philadelphia, PA (PHL)

Date: Friday, September 02, 2011

Flight #/Carrier	Depart	Arrive	Travel time	Meal	Aircraft	Cabin	Seats
1250 	12:00 PM MCO	02:26 PM PHL	2h 26m	Unknown	A321	Coach	20B

 US Airways


Wi-Fi on board (\$)
Provided by Gogo™ Inflight Internet

Total baggage fees

1st bag charge (1 x \$25)

Total

\$25.00

\$25.00 USD

↳ Charged to Gretchen M Toner *****1565 (Visa)



Terms & conditions

- Baggage charges are non-refundable.
Baggage fees apply to travel on US Airways and US Airways Express flights.
Once you complete your purchase, you will have to pay for any additional checked bags at the airport.
There is an additional \$2 fee for curbside check-in at the airport.
For more information, please read our [baggage policies](#).
If US Airways cancels your flight or you are denied boarding on an oversold flight, and if therefore you are unable to use the baggage fee for which you have already paid, US Airways will refund the unused baggage fee. If you have any questions about the refund of your unused baggage fee, please contact a US Airways customer service agent at the airport or call our Reservations Center at 800-428-4322.

9/29/2011

From:



TownePlace Suites by Marriott
Orlando East
Ucf

11801 High Tech Ave | Orlando, FL 32817
phone 407.243.6100

Gretchen Toner
1327 Richards Alley
Wilmington DE 19806
Aqua America

room: 219
room type: UHOZ
number of guests: 1 clerk: SNF
rate: \$107.10

arrive: 31Aug11 time: 04:16PM depart: 02Sep11 time: 08:03AM folio number: 56916

Date	Description	Charges	Credits
31Aug11	rm chg stdo t1 transient	107.10	
31Aug11	occupancy sales tax	6.96	
31Aug11	state occupancy tax	6.43	
01Sep11	rm chg stdo t1 transient	107.10	
01Sep11	occupancy sales tax	6.96	
01Sep11	state occupancy tax	6.43	
02Sep11	Visa		240.98

card #: VXXXXXXXXXXXX1565/XXXX
amount: 240.98 auth: 092634 signature on file
this card was electronically swiped on 31aug11

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.

Chulvata
Customer
hearing

The Ledger

theledger.com

300 West Lime St., Lakeland FL 33815

Classified Advertising: (863) 802-7355

Fax Number: (863) 802-7814

East Polk bureau: 455 Sixth St. NW, Winter Haven FL 33881

Four Corners bureau: 9 S. C St., Haines City FL 33844

AQUA AMERICA INC
GRETCHEN TONER
762 WEST LANCASTER AVE

Bryn Mawr, PA 19010

Account: L266836

Phone: (610)645-1175

P.O. #:

Ad Taken By: L060

Receipt printed: 09/30/2011

Order Number	Class Number	Start Run	End Run	Run Times	Lines	Description
L060G0DUPZ	0001	09-22-11	09-22-11	2	87	Before the Florida Public Service Commission Notice of Commission Customer Service Hearings Docket No. 100330-WS Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Bea

Payment Detail	Pay Date	Type	Card or Check #	Card	Exp	Amount
Current Payment	09/19/2011	CARD	xxxxxxxxxxxx1565	VI	03/12	\$ 401.57
Order Price						\$ 401.57
Total Payments						\$ 401.57
Balance						\$ 0.00

FL rate case hearing ad.

STAPLES



INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

INVOICE

Staples Advantage

Federal ID #: 04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

RECEIVED

AUG 19 2010

ACCOUNTS PAYABLE

\$1740.03 AUF

Remittance Page of Summary Invoice

Customer Service inquiries # 800-225-1884 Invoice Payment Inquiries 888-753-4107
Make checks payable to Staples Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

0013102 0005528 0000002

TO ENSURE PROPER CREDIT, TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT

Customer Service inquiries # 800-225-1884

Invoice Payment Inquiries 888-753-4107

STAPLES

Please send payment to:

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59
PLEASE ENTER AMOUNT PAID		\$6860.59

Staples Advantage
Dept NY
PO Box 415256
Boston, MA 02241-5256

NYC80161354870006860596

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

INVOICE SUMMARY

Staples Advantage

Federal ID #:04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
1378-675819			0097058072-000-001	3140187084	26.09	1.56	.00	27.65
2320-675819			0097202620-000-001	3140187086	83.79	5.03	.00	88.82
600-675819 PX B11 UHL			0097296876-000-001	3140187088	19.81	1.19	.00	21.00
11-411-675819 PSC ALL UTIL			0097340690-000-001	3140187090	9.30	.50	.00	9.80
2320-675819			0097388466-000-001	3140187092	33.76	2.03	.00	35.79
SUBTOTAL					172.75	10.37	.00	183.12
CUSTOMER SERVICE 204-675819			7064450315-000-001	3140187093	148.16	8.89	.00	157.05
CUSTOMER SERVICE 204-675819			7064450315-001-001	3140187095	1.90CR	11CR	.00	2.01CR
CUSTOMER SERVICE 204-675819			7064450315-001-002	3140187097	10.54CR	.63CR	.00	11.17CR
CUSTOMER SERVICE 204-675819			7064450524-000-001	3140187099	311.96	18.72	.00	330.68
CUSTOMER SERVICE 204-675819			7064451946-000-001	3140187100	37.19	2.23	.00	39.42
CUSTOMER SERVICE 204-675819			7064451946-000-002	3140187102	63.71	3.82	.00	67.53
CUSTOMER SERVICE 204-675819			7064451946-002-001	3140187104	12.99CR	.78CR	.00	13.77CR
SUBTOTAL CUSTOMER SERVICE					535.59	32.14	.00	567.73
JIM MEYER			0096732409-000-001	3140187106	157.50	9.45	.00	166.95
SUBTOTAL JIM MEYER 11-600-675819					157.50	9.45	.00	166.95
11-410 675819			7064328462-000-001	3140187107	77.42	3.55	.00	80.97
11 410 675819			7064669071-000-001	3140187108	190.48	11.43	.00	201.91
SUBTOTAL 11 410 675819					267.90	14.98	.00	282.88
11 312 675819 PSC ALL UTILITI			7064136889-000-001	3140187110	80.99	4.86	.00	85.85

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

Page: 1



INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	ORDER NUMBER	INVOICE	NET	TAX MISC/FREIGHT	TOTAL
SUBTOTAL 11-312-675819 PSC ALL UTILITIES				80.99	4.86 .00	85.85
11-311-675819 PSC ALL UTILITI		7064776872-000-001	3140187112	81.26	4.98 .00	86.14
11-311-675819 PSC ALL UTILITI		7064776872-000-003	3140187114	88.99	4.20 .00	74.19
SUBTOTAL 11-311-675819 PSC ALL UTILITIES				151.25	9.08 .00	160.33
11-600-675819		7064433732-000-001	3140187116	73.41	3.93 .00	77.34
SUBTOTAL 11-600-675819				73.41	3.93 .00	77.34
11600675819		7064226277-000-001	3140187117	90.10	5.41 .00	95.51
SUBTOTAL 11600675819				90.10	5.41 .00	95.51
1250-675819		7064300457-000-001	3140187118	84.27	5.06 .00	89.43
1250-675819		7064615457-000-001	3140187120	53.61	2.77 .00	56.38
SUBTOTAL 1250-675819				137.98	7.83 .00	145.81
1420-675819		7064182593-000-001	3140187122	68.39	4.10 .00	72.49
SUBTOTAL 1420-675819				68.39	4.10 .00	72.49
15-1120-675819		7064280923-000-001	3140187124	74.08	4.44 .00	78.52
15-1120-675819		7064429151-000-001	3140187126	53.23	3.19 .00	56.42
SUBTOTAL 15-1120-675819				127.31	7.63 .00	134.94
18-200-675819		7064417562-000-001	3140187128	140.35	8.42 .00	148.77
18-200-675819		7064491070-000-001	3140187130	60.76	3.65 .00	64.41
18-200-675819		7064491070-000-002	3140187131	14.03	.84 .00	14.87
SUBTOTAL 18-200-675819				215.14	12.91 .00	228.05
2820-675819		7064448302-000-001	3140187133	50.19	3.01 .00	53.20
SUBTOTAL 2820-675819				50.19	3.01 .00	53.20
2920675819	241103	0097041713-000-001	3140187135	51.19	3.07 .00	54.25
SUBTOTAL 2920675819				51.18	3.07 .00	54.25
300-675819	071910	7064467425-000-001	3140187136	117.74	6.61 .00	124.35
SUBTOTAL 300-675819				117.74	6.61 .00	124.35
3031-675819	239275	0097250968-000-001	3140187138	290.80	17.44 .00	308.04
3031-675819	239275	0097369744-000-001	3140187140	159.77	9.59 .00	169.36

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Make checks payable to Staples Advantage, Dept NY PO Box 415256; Boston MA 02241-5256

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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
SUBTOTAL 3031 675819					450.37	27.03	.00	477.40
320 675819	071410		7064373293-000-001	3140187141	87.08	4.31	.00	91.39
320 675819	072910		7064646894-000-001	3140187143	129.75	7.78	.00	137.54
SUBTOTAL 320 675819					216.83	12.10	.00	228.93
33 9001 186101 M92105			0097287153-000-001	3140187145	570.00	34.20	.00	604.20
33 9001 186101 M92105			7064547599-000-001	3140187147	1071.54	64.29	.00	1135.83
33 9001 186101 M92105			7064547599-000-003	3140187149	570.00	34.20	.00	604.20
33 9001 186101 M92105			7064547599-001-001	3140187151	506.16CR	30.37CR	.00	536.53CR
33 9001 186101 M92105			7064547599-002-001	3140187152	63.84CR	3.83CR	.00	67.67CR
SUBTOTAL 33 9001 186101 M92105					1641.54	98.49	.00	1740.03
330 675819	063010		7063985615-001-001	3140187154	106.59CR	6.40CR	.00	112.99CR
SUBTOTAL 330 675819					106.59CR	6.40CR	.00	112.99CR
410 675819			7064190806-000-001	3140187156	123.39	7.40	.00	130.78
SUBTOTAL 410 675819					123.39	7.40	.00	130.79
4120	620802		7064442035-000-001	3140187158	134.46	8.07	.00	142.53
4120	675819		7064772450-000-001	3140187160	162.19	9.73	.00	171.92
SUBTOTAL 4120					296.65	17.80	.00	314.45
4120 675819			7064311407-000-001	3140187162	75.35	4.52	.00	79.87
4120 675819			7064311407-000-002	3140187164	8.99	.42	.00	7.41
SUBTOTAL 4120 675819					82.34	4.94	.00	87.28
4120 675819			7064566747-000-001	3140187166	75.13	4.51	.00	79.64
SUBTOTAL 4120 675819					75.13	4.51	.00	79.64
4420 675819			7064402851-000-001	3140187169	143.67	7.62	.00	151.28
SUBTOTAL 4420-675819					143.67	7.62	.00	151.29
5140 675819			7064260117-000-001	3140187170	59.98	3.60	.00	63.58
5140 675819			7064615266-000-001	3140187171	187.20	11.23	.00	198.43
SUBTOTAL 5140-675819					247.18	14.83	.00	262.01
5140 675831			7064237862-000-001	3140187173	105.12	6.31	.00	111.43
SUBTOTAL 5140-675831					105.12	6.31	.00	111.43
7810 675819			7064726976-000-001	3140187175	903.33	54.20	.00	957.53

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INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Advantage

Federal ID #:04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX-MISC/FREIGHT	TOTAL
SUBTOTAL 7810 675819					903.33	54.20 .00	957.53
TOTAL					6476.38	384.21 .00	6860.59

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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INVOICE DATE	CUSTOMER	SUMMARY INVOICE
7/31/10	NYC 1000186	8016135487
PLEASE PAY BY	TERMS	AMOUNT DUE
8/30/10	Net 30 Days	6,860.59

INVOICE SUMMARY

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AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Advantage, Dept NY PO Box 415256, Boston MA 02241-5256



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INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

INVOICE

Staples Business Advantage

Federal ID #: 04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1006225

Remittance Page of Summary Invoice

Handwritten:
AUF Rate Case
✓ \$955.40
~~_____~~
~~_____~~
✓ \$226.63

Customer Service inquiries # 800-225-1884 Invoice Payment Inquiries 888-753-4107
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

0006794-0007304-0000002

TO ENSURE PROPER CREDIT, TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT

Customer Service inquiries # 800-225-1884 Invoice Payment Inquiries 888-753-4107



Please send payment to:

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59
PLEASE ENTER AMOUNT PAID		

Staples Business Advantage
Dept NY
PO Box 415256
Boston, MA 02241-5256

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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
94000-675819			0097416847-000-001	3141584683	82.03	4.92	.00	86.95
2320-675819			0097447888-000-001	3141584684	9.92	.60	.00	10.52
4600-675819			0097494052-000-001	3141584685	122.21	7.33	.00	129.54
2115-675800			0097530240-000-001	3141584686	79.43	4.77	.00	84.20
151010-675819			0097607831-000-001	3141584687	23.95	1.44	.00	25.39
2320-675819			0097741055-000-001	3141584688	10.75	.65	.00	11.40
151430-105030-15900522819			0097810407-000-001	3141584689	67.58	4.06	.00	71.64
11500-675819			0097854452-000-001	3141584690	43.28	2.60	.00	45.88
SUBTOTAL					439.11	26.37	.00	465.48
11 311 675819 PSC ALL UTILITI			7004905964-000-001	3141584691	65.81	3.95	.00	69.76
SUBTOTAL 11 311 675819 PSC ALL UTILITIES					65.81	3.95	.00	69.76
11-410-675819			7064982754-000-001	3141584692	9.50	.57	.00	10.07
11-410-675819			7064982754-000-002	3141584693	53.93	3.24	.00	57.17
11-410-675819			7065269164-000-001	3141584694	123.19	7.39	.00	130.58
11-410-675819			7065653476-000-001	3141584695	170.37	10.22	.00	180.59
SUBTOTAL 11 410 675819					356.99	21.42	.00	378.41
11-312-675819 PSC ALL UTILITI			7065660906-000-001	3141584696	54.63	1.26	.00	55.89
11-312-675819 PSC ALL UTILITI			7065660906-000-002	3141584697	7.43	.45	.00	7.88
SUBTOTAL 11 312 675819 PSC ALL UTILITIES					62.06	1.71	.00	63.77
11-311-675819 PSC ALL UTILITI			7064776872-000-004	3141584698	21.50	1.29	.00	22.79

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Docket No. 100330-WS
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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX/MISC/FREIGHT	TOTAL
11-311-675819-PSC ALL UTILITIES			7064776872-000-005	3141584699	3.90	.23	54.13
11-311-675819-PSC ALL UTILITIES			7065337296-000-001	3141584700	54.38	3.26	57.64
11-311-675819-PSC ALL UTILITIES			7065421708-000-001	3141584701	82.25	4.94	87.19
SUBTOTAL 11-311-675819 PSC ALL UTILITIES					162.03	9.72	171.75
1130620513			7065695084-000-002	3141584702	229.67	13.78	243.45
SUBTOTAL 1130620513					229.67	13.78	243.45
1240-675819			7065147953-000-001	3141584703	186.12	11.17	197.29
SUBTOTAL 1240-675819					186.12	11.17	197.29
1250-675819			7065487588-000-001	3141584704	53.39	3.20	56.59
SUBTOTAL 1250-675819					53.39	3.20	56.59
1260-675819			7065441194-000-001	3141584705	55.98	3.36	59.34
SUBTOTAL 1260-675819					55.98	3.36	59.34
1270-675819			7065019264-000-001	3141584706	76.50	4.59	81.09
SUBTOTAL 1270-675819					76.50	4.59	81.09
1420-675819			7065092028-000-001	3141584707	69.95	4.20	74.15
1420-675819			7065092028-000-002	3141584708	8.12	.49	8.61
1420-675819			7065092028-001-001	3141584709	69.95CR	4.20CR	74.15CR
1420-675819			7065092028-002-001	3141584710	69.95	4.20	74.15
SUBTOTAL 1420-675819					78.07	4.69	82.76
15-1120-675819			7064986820-000-001	3141584711	51.06	3.06	54.12
15-1120-675819			7065211933-000-001	3141584712	52.11	3.13	55.24
15-1120-675819			7065415840-000-001	3141584713	50.04	3.00	53.04
15-1120-675819			7065554300-000-001	3141584714	144.20	8.65	152.85
SUBTOTAL 15-1120-675819					297.41	17.84	315.25
15-2120-675819			7065719191-000-001	3141584715	186.26	11.18	197.44
SUBTOTAL 15-2120-675819					186.26	11.18	197.44
157830820900			7065101919-000-001	3141584716	157.15	9.43	166.58
SUBTOTAL 157830820900					157.15	9.43	166.58
18-200-675819			7064986590-000-001	3141584717	85.73	5.14	90.87

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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
18-200-675819			7065238304-000-001	3141584718	57.97	3.48	.00	61.45
SUBTOTAL 18-200-675819					143.70	8.62	.00	152.32
200-675819			7065131708-000-001	3141584719	71.00	4.26	.00	75.26
SUBTOTAL 200					71.00	4.26	.00	75.26
203-675819			7065567570-000-001	3141584721	206.93	12.42	.00	219.35
203-675819			7065567570-000-002	3141584722	1.16	.07	.00	1.23
SUBTOTAL 203					208.09	12.49	.00	220.58
2320 675819			7065439635-000-001	3141584723	128.30	7.70	.00	136.00
SUBTOTAL 2320-675819					128.30	7.70	.00	136.00
2615 675819			7065307082-000-001	3141584724	191.82	8.97	.00	200.79
SUBTOTAL 2615 675819					191.82	8.97	.00	200.79
2820 675819			7065019050-000-001	3141584725	57.01	3.42	.00	60.43
SUBTOTAL 2820 675819					57.01	3.42	.00	60.43
2920 675819			7065627597-000-001	3141584726	47.12	2.83	.00	49.95
2920 675819			7065627597-000-002	3141584727	4.71	.28	.00	4.99
SUBTOTAL 2920					51.83	3.11	.00	54.94
300-675819			7065185611-000-001	3141584728	94.75	5.69	.00	100.44
300-675819			7065185407-000-001	3141584729	51.85	3.11	.00	54.96
SUBTOTAL 300 675819					146.60	8.80	.00	155.40
3031-675819			0097705284-000-001	3141584730	6.32	.38	.00	6.70
3031-675819			0097764544-000-001	3141584731	28.50	1.71	.00	30.21
3031-675819	289275		0097582061-000-001	3141584732	31.84	1.91	.00	33.75
SUBTOTAL 3031 675819					66.66	4.00	.00	70.66
3031675819	289275		0097849397-000-001	3141584733	308.66	18.52	.00	327.18
SUBTOTAL 3031675819					308.66	18.52	.00	327.18
305 675819	081610		7065308221-000-001	3141584734	157.20	9.43	.00	166.63
SUBTOTAL 305 675819					157.20	9.43	.00	166.63
320-675819	080510		7065006036-000-001	3141584735	113.85	6.83	.00	120.68

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Docket No. 100330-WS
Rate Case Expense
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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
320 675819	081210		7065231799-000-001	3141584736	121.92	5.68	.00	127.60
SUBTOTAL 320 675819					235.77	12.51	.00	248.28
33 9001 186101 M92105			7064907874-000-001	3141584737	901.32	54.08	.00	955.40
SUBTOTAL 33 9001 186101 M92105					901.32	54.08	.00	955.40
33 9001 186101 M92105			7065259933-000-001	3141584736	123.36	7.40	.00	130.76
33 9001 186101 M92105			7065466812-000-001	3141584739	90.44	5.48	.00	95.92
SUBTOTAL 33 9001 186101 M92105					213.80	12.83	.00	226.63
350675819			7065307966-000-001	3141584740	63.75	3.83	.00	67.58
350675819			7065464516-000-001	3141584741	330.65	19.84	.00	350.49
SUBTOTAL 350675819					394.40	23.67	.00	418.07
3520 675819			7064863676-000-001	3141584742	80.26	3.72	.00	83.98
3520 675819			7065605526-000-001	3141584743	203.88	10.80	.00	214.68
SUBTOTAL 3520 675819					284.14	14.52	.00	298.66
4120 675819			7065602729-000-001	3141584744	93.85	5.63	.00	99.48
SUBTOTAL 4120					93.85	5.63	.00	99.48
4120 620802			7065041394-000-001	3141584745	216.16	12.97	.00	229.13
SUBTOTAL 4120 620802					216.16	12.97	.00	229.13
4120 675819			7065025014-000-001	3141584746	51.28	1.64	.00	52.92
4120 675819			7065672568-000-001	3141584747	84.32	5.06	.00	89.38
SUBTOTAL 4120 675819					135.60	6.70	.00	142.30
4130 675819			7064969013-000-001	3141584748	37.09	2.23	.00	39.32
4130 675819			7064969013-000-002	3141584749	82.60	4.96	.00	87.56
4130 675819			7065456324-000-001	3141584750	123.65	7.42	.00	131.07
SUBTOTAL 4130 675819					243.34	14.61	.00	257.95
4420620820			7065313330-000-001	3141584751	157.16	9.43	.00	166.59
SUBTOTAL 4420620820					157.16	9.43	.00	166.59
4720 620802			7064912440-000-001	3141584752	122.64	7.36	.00	130.00
SUBTOTAL 4720 620802					122.64	7.36	.00	130.00
4720 675819			7064912031-000-001	3141584753	193.26	11.60	.00	204.86

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Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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Docket No. 100330-WS
Rate Case Expense
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STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	MISC/FREIGHT	TOTAL
4720-675819			7064912031-000-002	3141584754	20.80	1.25	.00	22.05
4720-675819			7064912031-000-003	3141584755	5.75	.35	.00	6.10
SUBTOTAL 4720-675819					219.81	13.20	.00	233.01
5140-620802-0000			7065246127-000-001	3141584756	54.85	3.29	.00	58.14
SUBTOTAL 5140-620802-0000					54.85	3.29	.00	58.14
5140-675819			7065246471-000-001	3141584757	13.46	.81	.00	14.27
5140-675819			7065246471-000-002	3141584758	37.21	2.23	.00	39.44
SUBTOTAL 5140-675819					50.67	3.04	.00	53.71
61880			7064913593-000-001	3141584759	58.56	3.51	.00	62.07
616630			7064913593-001-001	3141584760	3.79	.23	.00	4.02
SUBTOTAL 616630					62.35	3.74	.00	66.09
TOTAL					732.28	429.31	.00	1161.59

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0005799-0007304-0000007

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000503 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
8/28/10	NYC 1000186	8016372636
PLEASE PAY BY	TERMS	AMOUNT DUE
9/27/10	Net 30 Days	7,752.59

INVOICE SUMMARY

0007304 IN T 5410
AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

0005793-0007304-0000001



015 09237 67

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

INVOICE

Staples Business Advantage

Federal ID #:04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

RECEIVED
OCT 20 2010
ACCOUNTS PAYABLE

Av F Rate Case
\$172.93

Remittance Page of Summary Invoice

Customer Service inquiries # 800-225-1884 Invoice Payment Inquiries 888-753-4107
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

0008710-0008803-00000002

TO ENSURE PROPER CREDIT, TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT

Customer Service inquiries # 800-225-1884 Invoice Payment Inquiries 888-753-4107



Please send payment to:

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35
PLEASE ENTER AMOUNT PAID		

Staples Business Advantage
Dept NY
PO Box 415256
Boston, MA 02241-5256

NYC80166666470012414351

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

Bill to Account: 1005225

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX MISC/FREIGHT	TOTAL
2115-675800			0097868224-000-001	3143348893	60.21	3.62	83.83
2615-105030	15900104182		0097870326-000-001	3143348894	81.25	4.88	86.13
2115-675800			0098018872-000-001	3143348896	190.42	11.43	201.85
2615-675819			0098140522-000-001	3143348897	155.74	9.34	165.08
2615-105030	15900104182		0098140523-000-001	3143348898	139.00	8.34	147.34
2615-105030	15900104182		0098142003-000-001	3143348900	84.93	3.90	88.83
2615-675819			0098155194-000-001	3143348901	466.34	28.10	494.44
1430-105030	15900522872		0098259780-000-001	3143348903	38.95	2.40	41.35
11-400-675819			0098281861-000-001	3143348904	21.31	1.28	22.59
11-400-675819			0098316569-000-001	3143348905	69.69	4.19	73.88
SUBTOTAL					1290.84	77.48	1368.32
CUSTOMER SERVICE			7064451346-003-001	3143348906	37.18CR	2.23CR	39.42CR
SUBTOTAL CUSTOMER SERVICE					37.19CR	2.23CR	39.43CR
11 410 675819			7065875500-000-001	3143348907	97.29	5.84	103.13
11 410 675819			7066095360-000-001	3143348908	50.08	3.00	53.08
11 410 675819			7066442925-000-001	3143348909	77.10	4.63	81.73
11 410 675819			7066508102-000-001	3143348910	79.43	4.77	84.20
SUBTOTAL 11 410 675819					303.90	18.24	322.14
11 411 675819			7066513866-000-001	3143348911	160.70	9.64	170.34
SUBTOTAL 11 411 675819					160.70	9.64	170.34
11 312 675819 P&C ALL UTIL	TREASURY DEPARTMENT		7066807903-000-001	3143348912	55.40	3.32	58.72

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0008711-0008303-0000003

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000506 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX/MISC/FREIGHT	TOTAL
11.312.675819 PSC ALL UTIL	TREASURY DEPARTMENT		7066607903-001-001	3143348913	55.40CR	3.32CR	58.72CR
SUBTOTAL 11.312.675819 PSC ALL UTIL					.00	.00	.00
11.312.675819 PSC ALL UTILITI			7066778720-000-001	3143348914	64.76	3.89	68.65
SUBTOTAL 11.312.675819 PSC ALL UTILITIES					64.76	3.89	68.65
11.311.675819 PSC ALL UTILITI			7064776872-002-001	3143348915	69.99CR	4.20CR	74.19CR
SUBTOTAL 11.311.675819 PSC ALL UTILITIES					69.99CR	4.20CR	74.19CR
11.312.675819	TREASURY DEPARTMENT		7066675453-000-001	3143348917	59.41	3.56	62.97
SUBTOTAL 11.312.675819					59.41	3.56	62.97
11.600.675819			7066389877-000-001	3143348919	67.49	3.89	71.18
SUBTOTAL 11.600.675819					67.49	3.69	71.18
1130	675819		7065823844-000-001	3143348920	687.27	41.24	728.51
1130	675819		7065823844-000-002	3143348921	39.95	2.40	42.85
1130	675819		7065823844-000-003	3143348922	40.20	2.41	42.61
1130	675819		7065823844-000-004	3143348923	20.10	1.21	21.31
SUBTOTAL 1130					787.52	47.26	834.78
1130 675819			7066026386-000-001	3143348924	525.66	31.54	557.20
1130 675819			7066026386-000-002	3143348926	261.99	15.72	277.71
1130 675819			7066085523-000-001	3143348928	159.99	9.60	169.59
1130 675819			7066085523-000-002	3143348929	69.99	4.20	74.19
SUBTOTAL 1130 675819					1017.63	61.06	1078.69
11600675819			7066440782-000-001	3143348930	81.45	4.27	85.72
SUBTOTAL 11600675819					81.45	4.27	85.72
1220 636800			7066483766-000-001	3143348931	109.07	6.54	115.61
SUBTOTAL 1220 636800					109.07	6.54	115.61
1220 675819			7066754611-000-001	3143348932	143.97	8.64	152.61
SUBTOTAL 1220 675819					143.97	8.64	152.61
1240 675819			0098003749-000-001	3143348933	32.97	1.98	34.95
1240 675819			7065147953-003-001	3143348935	39.30CR	2.36CR	41.66CR
SUBTOTAL 1240 675819					6.33CR	.38CR	6.71CR
1270 675819			7085756815-000-002	3143348937	9.89	.59	10.48

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
 Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0008712-0008303-0000004

Docket No. 100330-WS
 Rate Case Expense
 Exhibit SS-11, Pagee 000507 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX MISC/FREIGHT	TOTAL
1270 675819			7066277277-000-001	3143348938	60.92	3.66	64.58
1270 675819			7066277277-000-002	3143348939	13.32	.80	14.12
1270 675819			7066277277-000-003	3143348940	16.66	1.00	17.66
1270 675819			7066392099-000-001	3143348941	50.18	2.50	52.68
SUBTOTAL 1270 675819					150.97	8.55	159.52
1420 675819			7066028522-000-001	3143348943	101.06	6.06	107.12
1420 675819			7066028522-000-002	3143348944	2.50	.15	2.65
SUBTOTAL 1420 675819					103.56	6.21	109.77
15 7810 675819			7066284986-000-001	3143348946	741.19	44.47	785.66
15 7810 675819			7066284986-001-001	3143348948	31.99CR	1.92CR	33.91CR
15 7810 675819			7066284986-002-001	3143348950	31.99	1.92	33.91
15 7810 675819			7066284986-003-001	3143348951	350.50CR	21.03CR	371.53CR
15 7810 675819			7066284986-004-001	3143348952	350.50	21.03	371.53
SUBTOTAL 15 7810 675819					741.19	44.47	785.66
15-1120-675819			7065850785-000-001	3143348953	90.05	5.40	95.45
15-1120-675819			7066191731-000-001	3143348954	147.60	8.86	156.46
15-1120-675819			7066570008-000-001	3143348956	64.51	3.87	68.38
15-1120-675819			7066752386-000-001	3143348958	56.74	3.40	60.14
SUBTOTAL 15-1120-675819					358.90	21.53	380.43
15-7815-675819			7065876301-000-001	3143348959	105.35	6.32	111.67
SUBTOTAL 15-7815-675819					105.35	6.32	111.67
18-200-675819			7065779364-000-001	3143348960	328.17	19.69	347.86
18-200-675819			7065992031-000-001	3143348962	447.71	26.86	474.57
18-200-675819			7065992031-000-002	3143348964	8.80	.53	9.33
SUBTOTAL 18-200-675819					784.68	47.08	831.76
18-400-675819			7066138418-000-001	3143348965	74.22	4.45	78.67
18-400-675819			7066232366-000-001	3143348966	62.72	3.76	66.48
SUBTOTAL 18-400-675819					136.94	8.21	145.15
2140 675819			7065858151-000-001	3143348967	93.76	5.63	99.39
SUBTOTAL 2140 675819					93.76	5.63	99.39
2320 675819			7066694812-000-001	3143348968	8.85	.53	9.38

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 Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0008713-0008303-0000005

Docket No. 100330-WS
 Rate Case Expense
 Exhibit SS-11, Pagee 000508 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX	ISC/FREIGHT	TOTAL
2820 675819 SUBTOTAL 2820			7066694812-000-002	3143348969	157.84 166.69	9.47 10.00	.00 .00	167.31 176.69
2530-620603 2530-620603 2530-620603 SUBTOTAL 2530-620603			7066714785-000-001 7066714785-000-003 7066714785-000-004	3143348970 3143348972 3143348973	149.88 74.90 13.76 238.54	8.99 4.49 .93 14.31	.00 .00 .00 .00	158.87 79.39 14.59 252.85
2615 675819 SUBTOTAL 2615 675819			7066261080-000-001	3143348974	301.93 301.93	18.12 18.12	.00 .00	320.05 320.05
2820 675819 2820 675819 SUBTOTAL 2820 675819			7066401411-000-001 7066401411-000-002	3143348975 3143348976	204.27 45.45 249.72	12.25 2.73 14.99	.00 .00 .00	216.53 48.18 264.71
2920 675819 SUBTOTAL 2920 675819	241103		0098354516-000-001	3143348977	28.90 28.90	1.73 1.73	.00 .00	30.63 30.63
300 675819 SUBTOTAL 300 675819	091310		7066196849-000-001	3143348978	62.13 62.13	3.73 3.73	.00 .00	65.86 65.86
301 675819 301 675819 SUBTOTAL 301 675819	092710 092710		7066613155-000-001 7066613155-000-002	3143348979 3143348980	130.00 34.67 164.87	7.80 2.09 9.89	.00 .00 .00	137.80 36.96 174.76
3031 675819 3031 675819 3031 675819 SUBTOTAL 3031 675819	239275 239275 239275		0098184747-000-001 0098223043-000-001 0098356877-000-001	3143348981 3143348982 3143348983	485.12 21.41 73.79 580.32	29.11 1.29 4.43 34.82	.00 .00 .00 .00	514.23 22.69 78.22 615.14
3032 675819 SUBTOTAL 3032 675819	239275		0098054343-000-001	3143348985	155.98 135.98	8.16 8.16	.00 .00	144.14 144.14
305 675819 SUBTOTAL 305 675819	092810		7066678014-000-001	3143348986	94.75 94.75	5.69 5.69	.00 .00	100.44 100.44
3131 675819 SUBTOTAL 3131 675819	239275		0098192255-000-001	3143348988	20.49 20.49	1.23 1.23	.00 .00	21.72 21.72
320 675819	100110		7066784256-000-001	3143348989	61.01	2.91	.00	63.92

For billing inquiries call 888-753-4107

For order inquiries call 800-225-1884

Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0008714-0008303-0000006

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000509 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX/MSU/FREIGHT	TOTAL
SUBTOTAL 320 675819					61.01	2.91 .00	63.92
321 675819	091410		7066239278-000-001	3143348990	149.18	8.95 .00	158.11
SUBTOTAL 321 675819					149.16	8.95 .00	158.11
321 675831	090810		7066049201-000-001	3143348991	141.39	8.48 .00	149.87
321 675831	090810		7066049201-000-002	3143348992	3.08	.18 .00	3.26
SUBTOTAL 321 675831					144.47	8.66 .00	153.13
33.9001.186101.M92105	2010 FLORIDA RATE CA		7065868280-000-001	3143348993	157.46	9.45 .00	166.91
33.9001.186101.M92105	2010 FLORIDA RATE CA		7065868280-000-002	3143348994	5.68	.34 .00	6.02
SUBTOTAL 33.9001.186101.M92105					163.14	9.79 .00	172.93
3520 875819			7065818572-000-001	3143348995	106.97	6.42 .00	113.39
3520 875819			7065818572-001-001	3143348996	18.35CR	1.10CR .00	19.45CR
3520 875819			7065818572-002-001	3143348997	18.35	1.10 .00	19.45
3520 875819			7066739451-000-002	3143348998	62.35	3.74 .00	66.09
SUBTOTAL 3520 675819					169.32	10.16 .00	179.48
4120	620802		7065941136-000-001	3143349001	162.12	9.73 .00	171.85
4120	620802		7066476445-000-001	3143349002	142.95	8.58 .00	151.53
SUBTOTAL 4120					305.07	18.31 .00	323.38
4120-675819			7066115005-000-001	3143349003	253.30	15.20 .00	268.50
4120-675819			7066576837-000-001	3143349004	75.82	3.11 .00	78.93
SUBTOTAL 4120-675819					329.12	18.31 .00	347.43
4420-675819			7066028810-000-001	3143349006	134.59	8.08 .00	142.67
SUBTOTAL 4420-675819					134.59	8.08 .00	142.67
4420620802			7066570158-000-001	3143349008	157.16	9.43 .00	166.59
SUBTOTAL 4420620802					157.16	9.43 .00	166.59
5140 875819			7066522792-000-001	3143349010	292.33	17.54 .00	309.87
SUBTOTAL 5140 675819					292.33	17.54 .00	309.87
5140-620802-0000			7066001334-000-001	3143349011	392.90	23.57 .00	416.47
SUBTOTAL 5140-620802-0000					392.90	23.57 .00	416.47
5140-675819			7065890262-000-001	3143349013	417.65	25.06 .00	442.71

For billing inquiries call 888-753-4107. For order inquiries call 800-225-1884
 Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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0008715-0008303-0000007

Docket No. 100330-WS
 Rate Case Expense
 Exhibit SS-11, Pagee 000510 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

AQUA PENNSYLVANIA

INVOICE SUMMARY

Staples Business Advantage

Federal ID #:04-3390816

BUDGET CENTER	PURCHASE ORDER	RELEASE	ORDER NUMBER	INVOICE	NET	TAX MISC/FREIGHT	TOTAL
5140-675819			7065890262-000-002	3143349014	12.82	.77	13.59
5140-675819			7065890262-001-001	3143349016	111.90CR	6.71CR	118.61CR
5140-675819			7065890262-002-001	3143349018	58.10	3.49	61.59
5140-675819			7066601129-000-001	3143349020	196.18	11.77	207.95
5140-675819			7066714573-000-001	3143349022	60.84	3.65	64.49
SUBTOTAL 5140-675819					633.69	38.03	671.72
5140-675831			7065890961-000-001	3143349024	69.31	4.16	73.47
SUBTOTAL 5140-675831					69.31	4.16	73.47
675819 15-1120			7066430703-000-001	3143349026	53.99	3.24	57.23
SUBTOTAL 675819					53.99	3.24	57.23
675819; 11-250			7066018999-000-001	3143349026	95.43	5.73	101.16
SUBTOTAL 675819; 11-250					95.43	5.73	101.16
900 675819			7066604846-000-001	3143349027	71.47	4.29	75.76
SUBTOTAL 900 675819					71.47	4.29	75.76
TOTAL					11715.06	699.29	12414.35

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
 Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

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Docket No. 100330-WS
 Rate Case Expense
 Exhibit SS-11, Pagee 000511 of 000737

STAPLES

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
10/02/10	NYC 1000186	8016666647
PLEASE PAY BY	TERMS	AMOUNT DUE
11/01/10	Net 30 Days	12,414.35

INVOICE SUMMARY

0008303 IN T 5440
AQUA PENNSYLVANIA
COLLEEN MCLEER
762 W LANCASTER AVE
BRYN MAWR, PA 19010

RECEIVED
OCT 20 2010
ACCOUNTS PAYABLE

For billing inquiries call 888-753-4107 For order inquiries call 800-225-1884
Make checks payable to Staples Business Advantage, Dept NY PO Box 415256, Boston MA 02241-5256

0008709-0008303-0000001

Summary of Service Company details which follows

Aqua Service Company Employee Hours & Description of Work

- Devine 6 pages
- Joyce 6 pages
- Burns 6 pages
- Hopper 6 pages
- Bhatti 6 pages
- McVicker 3 pages
- Stahl 1 pages

Monthly Service Company Allocations & Monthly Timesheets

AUF Service Company Hours

Time sheet	DAY	DATE	Hours	Devline Work Description
	Monday	04/12/10		
	Tuesday	04/13/10		
	Wednesday	04/14/10		
	Thursday	04/15/10	4	Download test year data & format to MFR
	Friday	04/16/10	4	Download test year data & format to MFR
	Monday	04/19/10	4	Download test year data & format to MFR
	Tuesday	04/20/10		
	Wednesday	04/21/10	1	Download test year data & format to MFR
	Thursday	04/22/10	4	Download test year data & format to MFR
	Friday	04/23/10	4	Download test year data & format to MFR
TimeSht End	Sunday	04/25/10		
	Monday	04/26/10		
	Tuesday	04/27/10		
	Wednesday	04/28/10		
	Thursday	04/29/10	2	Download test year data & format to MFR
	Friday	04/30/10	4	Download test year data & format to MFR
	Monday	05/03/10		
	Tuesday	05/04/10		
	Wednesday	05/05/10		
	Thursday	05/06/10		
	Friday	05/07/10		
TimeSht End	Sunday	05/09/10		
	Monday	05/10/10		
	Tuesday	05/11/10		
	Wednesday	05/12/10		
	Thursday	05/13/10		
	Friday	05/14/10	4	Prepare filing
	Monday	05/17/10	4	Prepare filing
	Tuesday	05/18/10	6	Prepare filing
	Wednesday	05/19/10	4	Prepare filing
	Thursday	05/20/10	8	Prepare filing
	Friday	05/21/10	8	Prepare filing
TimeSht End	Sunday	05/23/10		
	Monday	05/24/10		
	Tuesday	05/25/10	2	Prepare filing
	Wednesday	05/26/10		
	Thursday	05/27/10	6	Prepare filing
	Friday	05/28/10	4	Prepare filing
	Monday	05/31/10		
	Tuesday	06/01/10		
	Wednesday	06/02/10		
	Thursday	06/03/10	2	Prepare filing
	Friday	06/04/10	2	Prepare filing
TimeSht End	Sunday	06/06/10		
	Monday	06/07/10		
	Tuesday	06/08/10		
	Wednesday	06/09/10		
	Thursday	06/10/10	2	Prepare filing
	Friday	06/11/10		
	Monday	06/14/10		
	Tuesday	06/15/10		
	Wednesday	06/16/10	4	Prepare filing
	Thursday	06/17/10	2	Prepare filing
	Friday	06/18/10		
TimeSht End	Sunday	06/20/10		
	Monday	06/21/10		
	Tuesday	06/22/10		
	Wednesday	06/23/10		
	Thursday	06/24/10		
	Friday	06/25/10		
	Monday	06/28/10		
	Tuesday	06/29/10		
	Wednesday	06/30/10		
	Thursday	07/01/10		
	Friday	07/02/10		
TimeSht End	Sunday	07/04/10		
	Monday	07/05/10		
	Tuesday	07/06/10	2	Prepare & Review filing
	Wednesday	07/07/10	2	Prepare & Review filing
	Thursday	07/08/10	2	Prepare & Review filing
	Friday	07/09/10		

Time sheet	DAY	DATE	Hours	Devine Work Description
	Monday	07/12/10		
	Tuesday	07/13/10		
	Wednesday	07/14/10	2	Prepare & Review filing
	Thursday	07/15/10		
	Friday	07/16/10		
TimeSht End	Sunday	07/18/10		
	Monday	07/19/10	6	Prepare & Review filing
	Tuesday	07/20/10		
	Wednesday	07/21/10		
	Thursday	07/22/10		
	Friday	07/23/10		
	Monday	07/26/10		
	Tuesday	07/27/10		
	Wednesday	07/28/10	6	Prepare & Review filing
	Thursday	07/29/10	6	Prepare & Review filing
	Friday	07/30/10	6	Prepare & Review filing
TimeSht End	Sunday	08/01/10		
	Monday	08/02/10	6	Prepare & Review filing
	Tuesday	08/03/10	6	Prepare & Review filing
	Wednesday	08/04/10	6	Prepare & Review filing
	Thursday	08/05/10		
	Friday	08/06/10		
	Monday	08/09/10		
	Tuesday	08/10/10		
	Wednesday	08/11/10		
	Thursday	08/12/10		
	Friday	08/13/10		
TimeSht End	Sunday	08/15/10		
	Monday	08/16/10	6	Prepare & Review filing
	Tuesday	08/17/10	6	Prepare & Review filing
	Wednesday	08/18/10		
	Thursday	08/19/10		
	Friday	08/20/10		
	Monday	08/23/10	6	Prepare & Review filing
	Tuesday	08/24/10	6	Prepare & Review filing
	Wednesday	08/25/10		
	Thursday	08/26/10		
	Friday	08/27/10		
TimeSht End	Sunday	08/29/10		
	Monday	08/30/10		
	Tuesday	08/31/10		
	Wednesday	09/01/10		
	Thursday	09/02/10		
	Friday	09/03/10		
	Monday	09/06/10		
	Tuesday	09/07/10		
	Wednesday	09/08/10		
	Thursday	09/09/10		
	Friday	09/10/10		
TimeSht End	Sunday	09/12/10		
	Monday	09/13/10		
	Tuesday	09/14/10		
	Wednesday	09/15/10		
	Thursday	09/16/10		
	Friday	09/17/10		
	Monday	09/20/10		
	Tuesday	09/21/10		
	Wednesday	09/22/10		
	Thursday	09/23/10		
	Friday	09/24/10		
TimeSht End	Sunday	09/26/10		
	Monday	09/27/10		
	Tuesday	09/28/10		
	Wednesday	09/29/10		
	Thursday	09/30/10		
	Friday	10/01/10		
	Monday	10/04/10		
	Tuesday	10/05/10		
	Wednesday	10/06/10		
	Thursday	10/07/10		
	Friday	10/08/10		
TimeSht End	Sunday	10/10/10		
	Monday	10/11/10		

Time sheet	DAY	DATE	Hours	Devine Work Description
	Tuesday	10/12/10		
	Wednesday	10/13/10		
	Thursday	10/14/10		
	Friday	10/15/10		
	Monday	10/18/10		
	Tuesday	10/19/10		
	Wednesday	10/20/10		
	Thursday	10/21/10		
	Friday	10/22/10		
TimeSht End	Sunday	10/24/10		
	Monday	10/25/10		
	Tuesday	10/26/10		
	Wednesday	10/27/10		
	Thursday	10/28/10		
	Friday	10/29/10		
	Monday	11/01/10		
	Tuesday	11/02/10		
	Wednesday	11/03/10		
	Thursday	11/04/10		
	Friday	11/05/10		
TimeSht End	Sunday	11/07/10		
	Monday	11/08/10		
	Tuesday	11/09/10		
	Wednesday	11/10/10		
	Thursday	11/11/10		
	Friday	11/12/10		
	Monday	11/15/10		
	Tuesday	11/16/10		
	Wednesday	11/17/10		
	Thursday	11/18/10		
	Friday	11/19/10	2	Update rate case expenses
TimeSht End	Sunday	11/21/10		
	Monday	11/22/10		
	Tuesday	11/23/10		
	Wednesday	11/24/10		
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10	4	Prepare and review discovery
	Tuesday	11/30/10	4	Prepare and review discovery
	Wednesday	12/01/10		
	Thursday	12/02/10		
	Friday	12/03/10		
TimeSht End	Sunday	12/05/10		
	Monday	12/06/10		
	Tuesday	12/07/10		
	Wednesday	12/08/10		
	Thursday	12/09/10		
	Friday	12/10/10	4	Prepare and review discovery
	Monday	12/13/10	4	Prepare and review discovery
	Tuesday	12/14/10		
	Wednesday	12/15/10	2	Prepare and review discovery
	Thursday	12/16/10	2	Prepare and review discovery
	Friday	12/17/10		
TimeSht End	Sunday	12/19/10		
	Monday	12/20/10		
	Tuesday	12/21/10		
	Wednesday	12/22/10		
	Thursday	12/23/10		
	Friday	12/24/10		
	Monday	12/27/10		
	Tuesday	12/28/10		
	Wednesday	12/29/10		
	Thursday	12/30/10		
	Friday	12/31/10		
TimeSht End	Sunday	01/02/11		
	Monday	01/03/11		
	Tuesday	01/04/11		
	Wednesday	01/05/11		
	Thursday	01/06/11		
	Friday	01/07/11		
	Monday	01/10/11		
	Tuesday	01/11/11		
	Wednesday	01/12/11		

Time sheet	DAY	DATE	Hours	Devine Work Description
	Thursday	01/13/11		
	Friday	01/14/11		
TimeSht End	Sunday	01/16/11		
	Monday	01/17/11		
	Tuesday	01/18/11		
	Wednesday	01/19/11		
	Thursday	01/20/11		
	Friday	01/21/11		
	Monday	01/24/11		
	Tuesday	01/25/11		
	Wednesday	01/26/11		
	Thursday	01/27/11	2	Update rate case expenses
	Friday	01/28/11		
TimeSht End	Sunday	01/30/11		
	Monday	01/31/11		
	Tuesday	02/01/11		
	Wednesday	02/02/11		
	Thursday	02/03/11		
	Friday	02/04/11		
	Monday	02/07/11		
	Tuesday	02/08/11		
	Wednesday	02/09/11		
	Thursday	02/10/11		
	Friday	02/11/11		
TimeSht End	Sunday	02/13/11		
	Monday	02/14/11		
	Tuesday	02/15/11		
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11		
	Monday	02/21/11		
	Tuesday	02/22/11		
	Wednesday	02/23/11	4	Prepare and review discovery
	Thursday	02/24/11	4	Prepare and review discovery
	Friday	02/25/11		
TimeSht End	Sunday	02/27/11		
	Monday	02/28/11		
	Tuesday	03/01/11	2	Prepare and review discovery
	Wednesday	03/02/11		
	Thursday	03/03/11		
	Friday	03/04/11		
	Monday	03/07/11		
	Tuesday	03/08/11		
	Wednesday	03/09/11		
	Thursday	03/10/11		
	Friday	03/11/11		
TimeSht End	Sunday	03/13/11		
	Monday	03/14/11		
	Tuesday	03/15/11		
	Wednesday	03/16/11		
	Thursday	03/17/11		
	Friday	03/18/11		
	Monday	03/21/11		
	Tuesday	03/22/11		
	Wednesday	03/23/11		
	Thursday	03/24/11		
	Friday	03/25/11		
TimeSht End	Sunday	03/27/11		
	Monday	03/28/11		
	Tuesday	03/29/11		
	Wednesday	03/30/11		
	Thursday	03/31/11		
	Friday	04/01/11		
	Monday	04/04/11		
	Tuesday	04/05/11		
	Wednesday	04/06/11		
	Thursday	04/07/11		
	Friday	04/08/11	4	Review customer billing data
TimeSht End	Sunday	04/10/11		
	Monday	04/11/11		
	Tuesday	04/12/11		
	Wednesday	04/13/11	4	Review customer billing data
	Thursday	04/14/11	6	Review customer billing data

Time sheet	DAY	DATE	Hours	Devine Work Description
	Friday	04/15/11		
	Monday	04/18/11		
	Tuesday	04/19/11	2	Review customer billing data
	Wednesday	04/20/11		
	Thursday	04/21/11		
	Friday	04/22/11		
TimeSht End	Sunday	04/24/11		
	Monday	04/25/11		
	Tuesday	04/26/11		
	Wednesday	04/27/11	2	Prepare and review discovery
	Thursday	04/28/11		
	Friday	04/29/11		
	Monday	05/02/11		
	Tuesday	05/03/11		
	Wednesday	05/04/11		
	Thursday	05/05/11		
	Friday	05/06/11		
TimeSht End	Sunday	05/08/11		
	Monday	05/09/11		
	Tuesday	05/10/11		
	Wednesday	05/11/11		
	Thursday	05/12/11	2	Review customer billing data
	Friday	05/13/11	4	Review customer billing data
	Monday	05/16/11		
	Tuesday	05/17/11		
	Wednesday	05/18/11		
	Thursday	05/19/11	2	Update rate case expenses
	Friday	05/20/11		
TimeSht End	Sunday	05/22/11		
	Monday	05/23/11	4	Review customer billing data
	Tuesday	05/24/11		
	Wednesday	05/25/11		
	Thursday	05/26/11		
	Friday	05/27/11		
	Monday	05/30/11		
	Tuesday	05/31/11		
	Wednesday	06/01/11		
	Thursday	06/02/11		
	Friday	06/03/11		
TimeSht End	Sunday	06/05/11		
	Monday	06/06/11		
	Tuesday	06/07/11		
	Wednesday	06/08/11		
	Thursday	06/09/11		
	Friday	06/10/11		
	Monday	06/13/11		
	Tuesday	06/14/11		
	Wednesday	06/15/11		
	Thursday	06/16/11		
	Friday	06/17/11		
TimeSht End	Sunday	06/19/11		
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		
	Thursday	06/30/11		
	Friday	07/01/11		
TimeSht End	Sunday	07/03/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
	Thursday	07/14/11		
	Friday	07/15/11		
TimeSht End	Sunday	07/17/11		

Time sheet	DAY	DATE	Hours	Devline Work Description
	Monday	07/18/11		
	Tuesday	07/19/11		
	Wednesday	07/20/11		
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
	Thursday	07/28/11		
	Friday	07/29/11		
TimeSht End	Sunday	07/31/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11		
	Thursday	08/04/11		
	Friday	08/05/11		
	Monday	08/08/11		
	Tuesday	08/09/11		
	Wednesday	08/10/11		
	Thursday	08/11/11		
	Friday	08/12/11		
TimeSht End	Sunday	08/14/11		
	Monday	08/15/11		
	Tuesday	08/16/11		
	Wednesday	08/17/11	2	Prepare and review discovery
	Thursday	08/18/11		
	Friday	08/19/11		
	Monday	08/22/11		
	Tuesday	08/23/11		
	Wednesday	08/24/11	4	Prepare and review discovery
	Thursday	08/25/11		
	Friday	08/26/11		
TimeSht End	Sunday	08/28/11		
	Monday	08/29/11	4	Prepare and review discovery
	Tuesday	08/30/11	4	Prepare and review discovery
	Wednesday	08/31/11		
	Thursday	09/01/11		
	Friday	09/02/11		
	Monday	09/05/11		
	Tuesday	09/06/11		
	Wednesday	09/07/11		
	Thursday	09/08/11		
	Friday	09/09/11		
TimeSht End	Sunday	09/11/11		
	Monday	09/12/11		
	Tuesday	09/13/11		
	Wednesday	09/14/11		
	Thursday	09/15/11		
	Friday	09/16/11		
	Monday	09/19/11		
	Tuesday	09/20/11		
	Wednesday	09/21/11		
	Thursday	09/22/11	2	Update rate case expenses
	Friday	09/23/11		
TimeSht End	Sunday	09/25/11		
	Monday	09/26/11		
	Tuesday	09/27/11		
	Wednesday	09/28/11		
	Thursday	09/29/11		
	Friday	09/30/11		
Total			239	

Bi-Weekly Timsheet	Actual	10/9/2011	6	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	10/23/2011	24	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	11/6/2011	10	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	11/20/2011		
Bi-Weekly Timsheet	Estimated	12/4/2011		
Bi-Weekly Timsheet	Estimated	12/18/2011		
Bi-Weekly Timsheet	Estimated	1/1/2012		
Bi-Weekly Timsheet	Estimated	1/15/2012		
Bi-Weekly Timsheet	Estimated	1/29/2012		
Bi-Weekly Timsheet	Estimated	2/12/2012	10	Review final decision
Total			50	

AUF Service Company Hours

Time sheet	DAY	DATE	Joyce Hrs	Joyce Work Description
	Monday	04/12/10		
	Tuesday	04/13/10		
	Wednesday	04/14/10		
	Thursday	04/15/10		
	Friday	04/16/10		
	Monday	04/19/10		
	Tuesday	04/20/10		
	Wednesday	04/21/10		
TimeSht End	Thursday	04/22/10		
04/25/10	Friday	04/23/10		
	Monday	04/26/10		
	Tuesday	04/27/10		
	Wednesday	04/28/10		
	Thursday	04/29/10		
	Friday	04/30/10		
	Monday	05/03/10		
	Tuesday	05/04/10		
	Wednesday	05/05/10		
TimeSht End	Thursday	05/06/10		
05/09/10	Friday	05/07/10		
	Monday	05/10/10		
	Tuesday	05/11/10		
	Wednesday	05/12/10		
	Thursday	05/13/10		
	Friday	05/14/10		
	Monday	05/17/10		
	Tuesday	05/18/10		
	Wednesday	05/19/10		
TimeSht End	Thursday	05/20/10		
05/23/10	Friday	05/21/10		
	Monday	05/24/10		
	Tuesday	05/25/10		
	Wednesday	05/26/10		
	Thursday	05/27/10		
	Friday	05/28/10		
	Monday	05/31/10		
	Tuesday	06/01/10		
	Wednesday	06/02/10		
TimeSht End	Thursday	06/03/10		
06/06/10	Friday	06/04/10		
	Monday	06/07/10		
	Tuesday	06/08/10		
	Wednesday	06/09/10		
	Thursday	06/10/10		
	Friday	06/11/10		
	Monday	06/14/10		
	Tuesday	06/15/10		
	Wednesday	06/16/10		
TimeSht End	Thursday	06/17/10		
06/20/10	Friday	06/18/10		
	Monday	06/21/10		
	Tuesday	06/22/10		
	Wednesday	06/23/10		
	Thursday	06/24/10		
	Friday	06/25/10		
	Monday	06/28/10		
	Tuesday	06/29/10		
	Wednesday	06/30/10		
TimeSht End	Thursday	07/01/10		
07/04/10	Friday	07/02/10		
	Monday	07/05/10		
	Tuesday	07/06/10		
	Wednesday	07/07/10		
	Thursday	07/08/10		
	Friday	07/09/10		
	Monday	07/12/10		
	Tuesday	07/13/10		
	Wednesday	07/14/10		
TimeSht End	Thursday	07/15/10		
07/18/10	Friday	07/16/10		

Time sheet	DAY	DATE	Joyce Hrs	Joyce Work Description
	Monday	07/19/10		
	Tuesday	07/20/10		
	Wednesday	07/21/10		
	Thursday	07/22/10		
	Friday	07/23/10		
	Monday	07/26/10		
	Tuesday	07/27/10		
	Wednesday	07/28/10	2	Prepare and reiew application
TimeSht End	Thursday	07/29/10	2	Prepare and reiew application
08/01/10	Friday	07/30/10	2	Prepare and reiew application
	Monday	08/02/10	3	Prepare and reiew application
	Tuesday	08/03/10	3	Prepare and reiew application
	Wednesday	08/04/10	3	Prepare and reiew application
	Thursday	08/05/10	3	Prepare and reiew application
	Friday	08/06/10		
	Monday	08/09/10		
	Tuesday	08/10/10		
	Wednesday	08/11/10		
TimeSht End	Thursday	08/12/10	4	Prepare and review application
08/15/10	Friday	08/13/10	4	Prepare and review appllction
	Monday	08/16/10		
	Tuesday	08/17/10		
	Wednesday	08/18/10	6	Prepare and review application
	Thursday	08/19/10	6	Prepare and review application
	Friday	08/20/10		
	Monday	08/23/10		
	Tuesday	08/24/10		
	Wednesday	08/25/10		
TimeSht End	Thursday	08/26/10		
08/29/10	Friday	08/27/10	7	Prepare and review application
	Monday	08/30/10		
	Tuesday	08/31/10	6	Prepare and review application
	Wednesday	09/01/10		
	Thursday	09/02/10		
	Friday	09/03/10		
	Monday	09/06/10		
	Tuesday	09/07/10		
	Wednesday	09/08/10		
TimeSht End	Thursday	09/09/10		
09/12/10	Friday	09/10/10		
	Monday	09/13/10		
	Tuesday	09/14/10		
	Wednesday	09/15/10		
	Thursday	09/16/10		
	Friday	09/17/10	4	Prepare and review discovery
	Monday	09/20/10		
	Tuesday	09/21/10		
	Wednesday	09/22/10		
TimeSht End	Thursday	09/23/10	4	Prepare and review discovery
09/26/10	Friday	09/24/10		
	Monday	09/27/10		
	Tuesday	09/28/10		
	Wednesday	09/29/10		
	Thursday	09/30/10		
	Friday	10/01/10	8	Case management; prepare and review discovery
	Monday	10/04/10		
	Tuesday	10/05/10	2	Prepare and review discovery
	Wednesday	10/06/10		
TimeSht End	Thursday	10/07/10		
10/10/10	Friday	10/08/10		
	Monday	10/11/10		
	Tuesday	10/12/10		
	Wednesday	10/13/10		
	Thursday	10/14/10		
	Friday	10/15/10		
	Monday	10/18/10		
	Tuesday	10/19/10		
	Wednesday	10/20/10		
TimeSht End	Thursday	10/21/10		
10/24/10	Friday	10/22/10		
	Monday	10/25/10		
	Tuesday	10/26/10		

Time sheet	DAY	DATE	Joyce Hrs	Joyce Work Description
	Wednesday	10/27/10		
	Thursday	10/28/10		
	Friday	10/29/10		
	Monday	11/01/10		
	Tuesday	11/02/10		
	Wednesday	11/03/10		
TimeSht End	Thursday	11/04/10		
11/07/10	Friday	11/05/10		
	Monday	11/08/10	4	Prepare interim rate hearing
	Tuesday	11/09/10		
	Wednesday	11/10/10		
	Thursday	11/11/10		
	Friday	11/12/10		
	Monday	11/15/10		
	Tuesday	11/16/10		
	Wednesday	11/17/10		
TimeSht End	Thursday	11/18/10		
11/21/10	Friday	11/19/10		
	Monday	11/22/10		
	Tuesday	11/23/10		
	Wednesday	11/24/10		
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10		
	Tuesday	11/30/10		
	Wednesday	12/01/10		
TimeSht End	Thursday	12/02/10		
12/05/10	Payperiod Ending	12/05/10	16	For the pay period ending 12/5/10 - AUF Rate Case work
	Monday	12/06/10	8	Prepare and review discovery; case management
	Tuesday	12/07/10		
	Wednesday	12/08/10		
	Thursday	12/09/10		
	Friday	12/10/10		
	Monday	12/13/10	4	Prepare and review discovery; case management
	Tuesday	12/14/10	4	Prepare and review discovery; case management
	Wednesday	12/15/10	4	Prepare and review discovery; case management
TimeSht End	Thursday	12/16/10		
12/19/10	Friday	12/17/10		
	Monday	12/20/10	8	Prepare and review discovery; case management
	Tuesday	12/21/10	8	Prepare and review discovery; case management
	Wednesday	12/22/10		
	Thursday	12/23/10		
	Friday	12/24/10		
	Monday	12/27/10		
	Tuesday	12/28/10		
	Wednesday	12/29/10		
TimeSht End	Thursday	12/30/10		
01/02/11	Friday	12/31/10		
	Monday	01/03/11		
	Tuesday	01/04/11		
	Wednesday	01/05/11		
	Thursday	01/06/11		
	Friday	01/07/11		
	Monday	01/10/11		
	Tuesday	01/11/11		
	Wednesday	01/12/11		
TimeSht End	Thursday	01/13/11		
01/16/11	Friday	01/14/11		
	Monday	01/17/11		
	Tuesday	01/18/11		
	Wednesday	01/19/11		
	Thursday	01/20/11		
	Friday	01/21/11		
	Monday	01/24/11		
	Tuesday	01/25/11		
	Wednesday	01/26/11		
TimeSht End	Thursday	01/27/11		
01/30/11	Payperiod Ending	01/30/11	10	For the pay period ending 1/30/11 - AUF Rate Case work
	Monday	01/31/11		
	Tuesday	02/01/11	1	Prepare and review discovery; review case documents
	Wednesday	02/02/11		

Time sheet	DAY	DATE	Joyce Hrs	Joyce Work Description
	Thursday	02/03/11	2	Prepare and review discovery; review case documents
	Friday	02/04/11	2	Prepare and review discovery; review case documents
	Monday	02/07/11		
	Tuesday	02/08/11	2	Review and discuss filed case documents
	Wednesday	02/09/11	2	Review and prepare discovery
TimeSht End	Thursday	02/10/11		
02/13/11	Friday	02/11/11		
	Monday	02/14/11		
	Tuesday	02/15/11		
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11	4	
	Monday	02/21/11	8	Case management; prepare and review discovery
	Tuesday	02/22/11	8	Case management; prepare and review discovery
	Wednesday	02/23/11	8	Case management; prepare and review discovery
TimeSht End	Thursday	02/24/11		
02/27/11	Friday	02/25/11		
	Monday	02/28/11		
	Tuesday	03/01/11		
	Wednesday	03/02/11		
	Thursday	03/03/11	2	Case management; prepare and review discovery
	Friday	03/04/11	2	Case management; prepare and review discovery
	Monday	03/07/11	2	Case management; prepare and review discovery
	Tuesday	03/08/11	2	Case management; prepare and review discovery
	Wednesday	03/09/11	2	Case management; prepare and review discovery
TimeSht End	Thursday	03/10/11		
03/13/11	Friday	03/11/11		
	Monday	03/14/11		
	Tuesday	03/15/11		
	Wednesday	03/16/11		
	Thursday	03/17/11		
	Friday	03/18/11	2	Prepare and review filings to be filed at PSC
	Monday	03/21/11		
	Tuesday	03/22/11		
	Wednesday	03/23/11	2	Prepare and review filings to be filed at PSC
TimeSht End	Thursday	03/24/11	2	Prepare and review filings to be filed at PSC; prepare and review discovery
03/27/11	Friday	03/25/11		
	Monday	03/28/11		
	Tuesday	03/29/11		
	Wednesday	03/30/11		
	Thursday	03/31/11		
	Friday	04/01/11		
	Monday	04/04/11		
	Tuesday	04/05/11	5	Review OPC filing re: areas of preliminary concern; discuss deposition issues; prepare and manage discovery
	Wednesday	04/06/11	6	Review OPC filing re: areas of preliminary concern; discuss deposition issues; prepare and manage discovery
TimeSht End	Thursday	04/07/11	5	Review OPC filing re: areas of preliminary concern; discuss deposition issues; prepare and manage discovery
04/10/11	Friday	04/08/11		
	Monday	04/11/11	5	Review documents filed with PSC; review and prepare discovery; draft responsive documents
	Tuesday	04/12/11	8	Review documents filed with PSC; review and prepare discovery; draft responsive documents
	Wednesday	04/13/11	2	Case management; prepare and review discovery
	Thursday	04/14/11	4	Draft responsive documents; review and prepare discovery
	Friday	04/15/11		
	Monday	04/18/11	4	Case management; review and prepare discovery
	Tuesday	04/19/11	4	Case management; review and prepare discovery
	Wednesday	04/20/11		
TimeSht End	Thursday	04/21/11	4	Prepare and review PSC responsive pleading; case management; review and prepare discovery
04/24/11	Friday	04/22/11	4	Prepare and review PSC responsive pleading; case management; review and prepare discovery
	Monday	04/25/11	8	Prepare and review PSC responsive pleading; case management; review and prepare discovery
	Tuesday	04/26/11	8	Prepare and review PSC responsive pleading; case management; review and prepare discovery
	Wednesday	04/27/11		
	Thursday	04/28/11		
	Friday	04/29/11		
	Monday	05/02/11		
	Tuesday	05/03/11	4	Case management including discovery
	Wednesday	05/04/11		
TimeSht End	Thursday	05/05/11		
05/08/11	Friday	05/06/11		
	Monday	05/09/11		
	Tuesday	05/10/11		
	Wednesday	05/11/11		
	Thursday	05/12/11		
	Friday	05/13/11		

Time sheet	DAY	DATE	Joyce Hrs	Joyce Work Description
	Monday	05/16/11	8	Preparation for agenda conference; case management including discovery
	Tuesday	05/17/11	8	Preparation for agenda conference; case management including discovery
	Wednesday	05/18/11	8	Preparation for agenda conference; case management including discovery
TimeSht End	Thursday	05/19/11	4	Preparation for agenda conference; case management including discovery
05/22/11	Friday	05/20/11	4	Preparation for agenda conference; case management including discovery
	Monday	05/23/11	8	Preparation for agenda conference; case management including discovery
	Tuesday	05/24/11	8	Preparation for agenda conference; case management including discovery
	Wednesday	05/25/11	4	Case management; follow up from agenda
	Thursday	05/26/11	2	Case management; follow up from agenda
	Friday	05/27/11	2	Case management; follow up from agenda
	Monday	05/30/11		
	Tuesday	05/31/11		
	Wednesday	06/01/11		
TimeSht End	Thursday	06/02/11		
06/05/11	Friday	06/03/11		
	Monday	06/06/11		
	Tuesday	06/07/11		
	Wednesday	06/08/11		
	Thursday	06/09/11		
	Friday	06/10/11		
	Monday	06/13/11		
	Tuesday	06/14/11		
	Wednesday	06/15/11		
TimeSht End	Thursday	06/16/11		
06/19/11	Friday	06/17/11		
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		
TimeSht End	Thursday	06/30/11		
07/03/11	Friday	07/01/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
TimeSht End	Thursday	07/14/11		
07/17/11	Friday	07/15/11		
	Monday	07/18/11		
	Tuesday	07/19/11		
	Wednesday	07/20/11		
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
TimeSht End	Thursday	07/28/11		
07/31/11	Friday	07/29/11		
	Monday	08/01/11	2	Prepare for litigated case; testimony and exhibits
	Tuesday	08/02/11		
	Wednesday	08/03/11	3	Prepare for litigated case; testimony and exhibits
	Thursday	08/04/11	2	Prepare for litigated case; testimony and exhibits
	Friday	08/05/11		
	Monday	08/08/11	2	Prepare for litigated case; testimony and exhibits
	Tuesday	08/09/11	2	Prepare for litigated case; testimony and exhibits
	Wednesday	08/10/11	2	Prepare for litigated case; testimony and exhibits
TimeSht End	Thursday	08/11/11		
08/14/11	Friday	08/12/11		
	Monday	08/15/11		
	Tuesday	08/16/11	8	Prepare for litigated case; testimony and exhibits
	Wednesday	08/17/11		
	Thursday	08/18/11		
	Friday	08/19/11		
	Monday	08/22/11	2	Prepare for litigated case; testimony and exhibits
	Tuesday	08/23/11	2	Prepare for litigated case; testimony and exhibits

<i>Time sheet</i>	<i>DAY</i>	<i>DATE</i>	<i>Joyce Hrs</i>	<i>Joyce Work Description</i>
	Wednesday	08/24/11	2	Prepare for litigated case; testimony and exhibitis
TimeSht End	Thursday	08/25/11	2	Prepare for litigated case; testimony and exhibitis
08/28/11	Friday	08/26/11	2	Prepare for litigated case; testimony and exhibitis
	Monday	08/29/11		
	Tuesday	08/30/11		
	Wednesday	08/31/11		
	Thursday	09/01/11		
	Friday	09/02/11		
	Monday	09/05/11		
	Tuesday	09/06/11		
	Wednesday	09/07/11	8	Case management; prepare and review discovery
TimeSht End	Thursday	09/08/11	4	Case management; prepare and review discovery
09/11/11	Friday	09/09/11		
	Monday	09/12/11		
	Tuesday	09/13/11		
	Wednesday	09/14/11		
	Thursday	09/15/11		
	Friday	09/16/11		
	Monday	09/19/11	8	Prepare and review discovery
	Tuesday	09/20/11		
	Wednesday	09/21/11		
TimeSht End	Thursday	09/22/11		
09/25/11	Friday	09/23/11	4	Prepare and review discovery
		Total	370	

AUF Service Company Hours

Time sheet	DAY	DATE	Burns	Burns Work Description
	Monday	04/12/10		
	Tuesday	04/13/10		
	Wednesday	04/14/10		
	Thursday	04/15/10		
	Friday	04/16/10		
	Monday	04/19/10		
	Tuesday	04/20/10		
	Wednesday	04/21/10		
TimeSht End	Thursday	04/22/10		
04/25/10	Friday	04/23/10		
	Monday	04/26/10		
	Tuesday	04/27/10		
	Wednesday	04/28/10		
	Thursday	04/29/10		
	Friday	04/30/10		
	Monday	05/03/10		
	Tuesday	05/04/10		
	Wednesday	05/05/10		
TimeSht End	Thursday	05/06/10		
05/09/10	Friday	05/07/10		
	Monday	05/10/10		
	Tuesday	05/11/10		
	Wednesday	05/12/10		
	Thursday	05/13/10		
	Friday	05/14/10		
	Monday	05/17/10		
	Tuesday	05/18/10		
	Wednesday	05/19/10		
TimeSht End	Thursday	05/20/10		
05/23/10	Friday	05/21/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Monday	05/24/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Tuesday	05/25/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	05/26/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Thursday	05/27/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Friday	05/28/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Monday	05/31/10		
	Tuesday	06/01/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	06/02/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
TimeSht End	Thursday	06/03/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
06/06/10	Friday	06/04/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Monday	06/07/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Tuesday	06/08/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	06/09/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Thursday	06/10/10		
	Friday	06/11/10		
	Monday	06/14/10		
	Tuesday	06/15/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	06/16/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
TimeSht End	Thursday	06/17/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
06/20/10	Friday	06/18/10		
	Monday	06/21/10		
	Tuesday	06/22/10		
	Wednesday	06/23/10		
	Thursday	06/24/10		
	Friday	06/25/10		
	Monday	06/28/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Tuesday	06/29/10	6	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	06/30/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
TimeSht End	Thursday	07/01/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
07/04/10	Friday	07/02/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Monday	07/05/10		
	Tuesday	07/06/10		
	Wednesday	07/07/10		
	Thursday	07/08/10		
	Friday	07/09/10		
	Monday	07/12/10	1	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Tuesday	07/13/10	1.5	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Wednesday	07/14/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
TimeSht End	Thursday	07/15/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
07/18/10	Friday	07/16/10	4	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1
	Monday	07/19/10	8	Pull Mgmt Fee data for TY/caluculate adjustments for Labor/Benefits/Compile data for MFR Appendix 1

Time sheet	DAY	DATE	Burns	Burns Work Description
	Tuesday	07/20/10		
	Wednesday	07/21/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Thursday	07/22/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Friday	07/23/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Monday	07/26/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Tuesday	07/27/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Wednesday	07/28/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
TimeSht End	Thursday	07/29/10	4	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
08/01/10	Friday	07/30/10	4	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Monday	08/02/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Tuesday	08/03/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Wednesday	08/04/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Thursday	08/05/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Friday	08/06/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Monday	08/09/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Tuesday	08/10/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Wednesday	08/11/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
TimeSht End	Thursday	08/12/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
08/15/10	Friday	08/13/10	8	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Monday	08/16/10		
	Tuesday	08/17/10		
	Wednesday	08/18/10	6	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Thursday	08/19/10	4	Production/copying of MFR filing/Mgmt Fee analysis/Labor Benefits adjustments
	Friday	08/20/10		
	Monday	08/23/10		
	Tuesday	08/24/10	8	Production/copying of MFR filing
	Wednesday	08/25/10	7	Production/copying of MFR filing
TimeSht End	Thursday	08/26/10	8	Production/copying of MFR filing
08/29/10	Friday	08/27/10	8	Production/copying of MFR filing
	Monday	08/30/10	1	Production/copying of MFR filing
	Tuesday	08/31/10	8	Production/copying of MFR filing
	Wednesday	09/01/10	3	Production/copying of MFR filing - Internal staff and witnesses
	Thursday	09/02/10	3	Production/copying of MFR filing - Internal staff and witnesses
	Friday	09/03/10	4	Production/copying of MFR filing - Internal staff and witnesses
	Monday	09/06/10		
	Tuesday	09/07/10		
	Wednesday	09/08/10		
TimeSht End	Thursday	09/09/10		
09/12/10	Friday	09/10/10		
	Monday	09/13/10		
	Tuesday	09/14/10	1	OPC Production of Documents and Interrogatories - Set 1
	Wednesday	09/15/10		
	Thursday	09/16/10		
	Friday	09/17/10		
	Monday	09/20/10	2	OPC Production of Documents and Interrogatories - Set 1
	Tuesday	09/21/10	7	OPC Production of Documents and Interrogatories - Set 1
	Wednesday	09/22/10	4	OPC Production of Documents and Interrogatories - Set 1
TimeSht End	Thursday	09/23/10	4	OPC Production of Documents and Interrogatories - Set 1
09/26/10	Friday	09/24/10	4	OPC Production of Documents and Interrogatories - Set 1
	Monday	09/27/10	4	OPC Production of Documents and Interrogatories - Set 1
	Tuesday	09/28/10	8	OPC Production of Documents and Interrogatories - Set 1
	Wednesday	09/29/10	8	OPC Production of Documents and Interrogatories - Set 1
	Thursday	09/30/10	6	OPC Production of Documents and Interrogatories - Set 1
	Friday	10/01/10	4	OPC Production of Documents and Interrogatories - Set 1
	Monday	10/04/10		
	Tuesday	10/05/10	4	
	Wednesday	10/06/10		
TimeSht End	Thursday	10/07/10	4	
10/10/10	Friday	10/08/10	4	
	Monday	10/11/10	8	
	Tuesday	10/12/10	1	
	Wednesday	10/13/10		
	Thursday	10/14/10		
	Friday	10/15/10		
	Monday	10/18/10	4	
	Tuesday	10/19/10		
	Wednesday	10/20/10		
TimeSht End	Thursday	10/21/10		
10/24/10	Friday	10/22/10		
	Monday	10/25/10		
	Tuesday	10/26/10		
	Wednesday	10/27/10		
	Thursday	10/28/10		

Time sheet	DAY	DATE	Burns	Burns Work Description
	Friday	10/29/10		
	Monday	11/01/10		
	Tuesday	11/02/10	2	
	Wednesday	11/03/10		
TimeSht End	Thursday	11/04/10		
11/07/10	Friday	11/05/10		
	Monday	11/08/10		
	Tuesday	11/09/10	1	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Set 2
	Wednesday	11/10/10	8	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Set 2
	Thursday	11/11/10	4	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Set 2
	Friday	11/12/10	8	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Set 2
	Monday	11/15/10		
	Tuesday	11/16/10		
	Wednesday	11/17/10		
TimeSht End	Thursday	11/18/10		
11/21/10	Friday	11/19/10		
	Monday	11/22/10		
	Tuesday	11/23/10		
	Wednesday	11/24/10		
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10	2	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Sets 2 & 4
	Tuesday	11/30/10	8	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Sets 2 & 4
	Wednesday	12/01/10	8	OPC Production of Documents and Interrogatories - Set 2/ Staff Data Request - Set 4
TimeSht End	Thursday	12/02/10		
12/05/10	Friday	12/03/10		
	Monday	12/06/10	4	Research various data requests for respondents
	Tuesday	12/07/10		
	Wednesday	12/08/10		
	Thursday	12/09/10	4	Research various data requests for respondents
	Friday	12/10/10	6	Research various data requests for respondents
	Monday	12/13/10	5	Research various data requests for respondents
	Tuesday	12/14/10		
	Wednesday	12/15/10		
TimeSht End	Thursday	12/16/10		
12/19/10	Friday	12/17/10		
	Monday	12/20/10	8	Research various data requests for respondents
	Tuesday	12/21/10		
	Wednesday	12/22/10	8	Research various data requests for respondents
	Thursday	12/23/10		
	Friday	12/24/10		
	Monday	12/27/10		
	Tuesday	12/28/10	5	Research various data requests for respondents
	Wednesday	12/29/10	4	Research various data requests for respondents
TimeSht End	Thursday	12/30/10		
01/02/11	Friday	12/31/10		
	Monday	01/03/11	2	Research various data requests for respondents
	Tuesday	01/04/11	2	Research various data requests for respondents
	Wednesday	01/05/11	2	Research various data requests for respondents
	Thursday	01/06/11	2	Research various data requests for respondents
	Friday	01/07/11		
	Monday	01/10/11	2	Research various data requests for respondents
	Tuesday	01/11/11	2	Research various data requests for respondents
	Wednesday	01/12/11		
TimeSht End	Thursday	01/13/11		
01/16/11	Friday	01/14/11		
	Monday	01/17/11	2	Staff Data Requests - Set 15
	Tuesday	01/18/11		
	Wednesday	01/19/11	8	Staff Data Requests - Set 15
	Thursday	01/20/11	4	Staff Data Requests - Set 15
	Friday	01/21/11		
	Monday	01/24/11	4	Staff Data Requests - Set 15
	Tuesday	01/25/11		
	Wednesday	01/26/11		
TimeSht End	Thursday	01/27/11		
01/30/11	Friday	01/28/11		
	Monday	01/31/11	8	Staff Data Requests - Set 15
	Tuesday	02/01/11	8	Research various data requests for respondents
	Wednesday	02/02/11	8	Research various data requests for respondents
	Thursday	02/03/11	8	Research various data requests for respondents
	Friday	02/04/11	2	Research various data requests for respondents
	Monday	02/07/11		
	Tuesday	02/08/11	2	Research various data requests for respondents

Time sheet	DAY	DATE	Burns	Burns Work Description
	Wednesday	02/09/11	4	Research various data requests for respondents
TimeSht End	Thursday	02/10/11	4	Research various data requests for respondents
02/13/11	Friday	02/11/11		
	Monday	02/14/11		
	Tuesday	02/15/11		
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11		
	Monday	02/21/11		
	Tuesday	02/22/11		
	Wednesday	02/23/11		
TimeSht End	Thursday	02/24/11		
02/27/11	Friday	02/25/11		
	Monday	02/28/11		
	Tuesday	03/01/11	4	OPC Production of Documents and Interrogatories - Set 3
	Wednesday	03/02/11	2	OPC Production of Documents and Interrogatories - Set 3
	Thursday	03/03/11	2	OPC Production of Documents and Interrogatories - Set 3
	Friday	03/04/11	2	OPC Production of Documents and Interrogatories - Set 3
	Monday	03/07/11		
	Tuesday	03/08/11		
	Wednesday	03/09/11	2	OPC Production of Documents and Interrogatories - Set 3
TimeSht End	Thursday	03/10/11		
03/13/11	Friday	03/11/11		
	Monday	03/14/11		
	Tuesday	03/15/11	4	OPC Production of Documents and Interrogatories - Set 3
	Wednesday	03/16/11		
	Thursday	03/17/11		
	Friday	03/18/11		
	Monday	03/21/11		
	Tuesday	03/22/11		
	Wednesday	03/23/11		
TimeSht End	Thursday	03/24/11		
03/27/11	Friday	03/25/11		
	Monday	03/28/11		
	Tuesday	03/29/11		
	Wednesday	03/30/11		
	Thursday	03/31/11		
	Friday	04/01/11		
	Monday	04/04/11		
	Tuesday	04/05/11		
	Wednesday	04/06/11		
TimeSht End	Thursday	04/07/11		
04/10/11	Friday	04/08/11		
	Monday	04/11/11		
	Tuesday	04/12/11		
	Wednesday	04/13/11		
	Thursday	04/14/11		
	Friday	04/15/11		
	Monday	04/18/11		
	Tuesday	04/19/11	2	OPC Interrogatory Set 4
	Wednesday	04/20/11		
TimeSht End	Thursday	04/21/11		
04/24/11	Friday	04/22/11		
	Monday	04/25/11	4	OPC Interrogatory Set 4
	Tuesday	04/26/11		
	Wednesday	04/27/11		
	Thursday	04/28/11		
	Friday	04/29/11		
	Monday	05/02/11	0.5	OPC Interrogatory Set 4
	Tuesday	05/03/11		
	Wednesday	05/04/11		
TimeSht End	Thursday	05/05/11		
05/08/11	Friday	05/06/11		
	Monday	05/09/11		
	Tuesday	05/10/11		
	Wednesday	05/11/11		
	Thursday	05/12/11		
	Friday	05/13/11		
	Monday	05/16/11		
	Tuesday	05/17/11		
	Wednesday	05/18/11		
TimeSht End	Thursday	05/19/11	2	Case Management & Administrative
05/22/11	Friday	05/20/11		

Time sheet	DAY	DATE	Burns	Burns Work Description
	Monday	05/23/11		
	Tuesday	05/24/11		
	Wednesday	05/25/11		
	Thursday	05/26/11		
	Friday	05/27/11		
	Monday	05/30/11		
	Tuesday	05/31/11		
	Wednesday	06/01/11		
TimeSht End	Thursday	06/02/11		
06/05/11	Friday	06/03/11		
	Monday	06/06/11	8	Case Management & Administrative
	Tuesday	06/07/11	6	Case Management & Administrative
	Wednesday	06/08/11	6	Case Management & Administrative
	Thursday	06/09/11	8	Case Management & Administrative
	Friday	06/10/11	8	Case Management & Administrative
	Monday	06/13/11	4	Case Management & Administrative
	Tuesday	06/14/11	4	Case Management & Administrative
	Wednesday	06/15/11		
TimeSht End	Thursday	06/16/11	2	Case Management & Administrative
06/19/11	Friday	06/17/11	4	Case Management & Administrative
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		
TimeSht End	Thursday	06/30/11		
07/03/11	Friday	07/01/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
TimeSht End	Thursday	07/14/11		
07/17/11	Friday	07/15/11		
	Monday	07/18/11		
	Tuesday	07/19/11		
	Wednesday	07/20/11		
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
TimeSht End	Thursday	07/28/11		
07/31/11	Friday	07/29/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11		
	Thursday	08/04/11		
	Friday	08/05/11		
	Monday	08/08/11		
	Tuesday	08/09/11		
	Wednesday	08/10/11		
TimeSht End	Thursday	08/11/11		
08/14/11	Friday	08/12/11		
	Monday	08/15/11		
	Tuesday	08/16/11		
	Wednesday	08/17/11		
	Thursday	08/18/11		
	Friday	08/19/11		
	Monday	08/22/11	2.5	OPC Production of Documents & Interrogatories - Sets 6 & 7
	Tuesday	08/23/11		
	Wednesday	08/24/11		
TimeSht End	Thursday	08/25/11	4	OPC Production of Documents & Interrogatories - Sets 6 & 7
08/28/11	Friday	08/26/11	8	OPC Production of Documents & Interrogatories - Sets 6 & 7
	Monday	08/29/11	2	OPC Production of Documents & Interrogatories - Sets 6, 7 & 8
	Tuesday	08/30/11		
	Wednesday	08/31/11		

<i>Time sheet</i>	<i>DAY</i>	<i>DATE</i>	<i>Burns</i>	<i>Burns Work Description</i>
	Thursday	09/01/11	4	OPC Production of Documents & Interrogatories - Sets 6, 7 & 8
	Friday	09/02/11	4	OPC Production of Documents & Interrogatories - Sets 6, 7 & 8
	Monday	09/05/11		
	Tuesday	09/06/11	2	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Wednesday	09/07/11	8	OPC Production of Documents & Interrogatories - Sets 7 & 8
TimeSht End	Thursday	09/08/11	8	OPC Production of Documents & Interrogatories - Sets 7 & 8
09/11/11	Friday	09/09/11	4	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Monday	09/12/11	4	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Tuesday	09/13/11	4	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Wednesday	09/14/11	8	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Thursday	09/15/11	8	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Friday	09/16/11	8	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Monday	09/19/11	4	OPC Production of Documents & Interrogatories - Sets 7 & 8
	Tuesday	09/20/11	4	OPC Production of Documents & Interrogatories - Set 8
	Wednesday	09/21/11	4	OPC Production of Documents & Interrogatories - Set 8
TimeSht End	Thursday	09/22/11	8	OPC Production of Documents & Interrogatories - Set 8
09/25/11	Friday	09/23/11	6	OPC Production of Documents & Interrogatories - Set 8
Total			743.5	

Bi-Weekly Timsheet	Actual	10/9/2011	16	Respond to Interrogatories and requests
Bi-Weekly Timsheet	Estimated	10/23/2011	20	Respond to Interrogatories and requests
Bi-Weekly Timsheet	Estimated	11/6/2011	14	Respond to Interrogatories and requests
Bi-Weekly Timsheet	Estimated	11/20/2011		
Bi-Weekly Timsheet	Estimated	12/4/2011		
Bi-Weekly Timsheet	Estimated	12/18/2011		
Bi-Weekly Timsheet	Estimated	1/1/2012		
Bi-Weekly Timsheet	Estimated	1/15/2012		
Bi-Weekly Timsheet	Estimated	1/29/2012	10	Prepare for hearing
Bi-Weekly Timsheet	Estimated	2/12/2012	16	Review final decision
Total			76	

AUF Service Company Hours

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Monday	04/12/10		
	Tuesday	04/13/10		
	Wednesday	04/14/10		
	Thursday	04/15/10		
	Friday	04/16/10		
	Monday	04/19/10		
	Tuesday	04/20/10		
	Wednesday	04/21/10		
	Thursday	04/22/10		
	Friday	04/23/10		
TimeSht End	Sunday	04/25/10		
	Monday	04/26/10		
	Tuesday	04/27/10		
	Wednesday	04/28/10		
	Thursday	04/29/10		
	Friday	04/30/10		
	Monday	05/03/10		
	Tuesday	05/04/10		
	Wednesday	05/05/10		
	Thursday	05/06/10		
	Friday	05/07/10		
TimeSht End	Sunday	05/09/10		
	Monday	05/10/10		
	Tuesday	05/11/10		
	Wednesday	05/12/10		
	Thursday	05/13/10		
	Friday	05/14/10		
	Monday	05/17/10	1	Meet to prepare filing
	Tuesday	05/18/10		
	Wednesday	05/19/10		
	Thursday	05/20/10		
	Friday	05/21/10		
TimeSht End	Sunday	05/23/10		
	Monday	05/24/10		
	Tuesday	05/25/10		
	Wednesday	05/26/10		
	Thursday	05/27/10		
	Friday	05/28/10		
	Monday	05/31/10		
	Tuesday	06/01/10		
	Wednesday	06/02/10		
	Thursday	06/03/10		
	Friday	06/04/10		
TimeSht End	Sunday	06/06/10		
	Monday	06/07/10		
	Tuesday	06/08/10		
	Wednesday	06/09/10		
	Thursday	06/10/10		
	Friday	06/11/10		
	Monday	06/14/10		
	Tuesday	06/15/10		
	Wednesday	06/16/10		
	Thursday	06/17/10		
	Friday	06/18/10		
TimeSht End	Sunday	06/20/10		
	Monday	06/21/10		
	Tuesday	06/22/10		
	Wednesday	06/23/10		
	Thursday	06/24/10		
	Friday	06/25/10		
	Monday	06/28/10		
	Tuesday	06/29/10		
	Wednesday	06/30/10		
	Thursday	07/01/10		
	Friday	07/02/10		
TimeSht End	Sunday	07/04/10		
	Monday	07/05/10		
	Tuesday	07/06/10		
	Wednesday	07/07/10		
	Thursday	07/08/10		
	Friday	07/09/10		

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Monday	07/12/10	1	Meet to prepare filing
	Tuesday	07/13/10		
	Wednesday	07/14/10		
	Thursday	07/15/10		
	Friday	07/16/10		
TimeSht End	Sunday	07/18/10		
	Monday	07/19/10		
	Tuesday	07/20/10		
	Wednesday	07/21/10		
	Thursday	07/22/10		
	Friday	07/23/10		
	Monday	07/26/10		
	Tuesday	07/27/10		
	Wednesday	07/28/10		
	Thursday	07/29/10		
	Friday	07/30/10		
TimeSht End	Sunday	08/01/10		
	Monday	08/02/10	1	Meet to prepare filing
	Tuesday	08/03/10		
	Wednesday	08/04/10		
	Thursday	08/05/10		
	Friday	08/06/10		
	Monday	08/09/10		
	Tuesday	08/10/10		
	Wednesday	08/11/10		
	Thursday	08/12/10		
	Friday	08/13/10		
TimeSht End	Sunday	08/15/10		
	Monday	08/16/10		
	Tuesday	08/17/10		
	Wednesday	08/18/10		
	Thursday	08/19/10		
	Friday	08/20/10		
	Monday	08/23/10		
	Tuesday	08/24/10		
	Wednesday	08/25/10		
	Thursday	08/26/10		
	Friday	08/27/10		
TimeSht End	Sunday	08/29/10		
	Monday	08/30/10		
	Tuesday	08/31/10		
	Wednesday	09/01/10		
	Thursday	09/02/10		
	Friday	09/03/10		
	Monday	09/06/10		
	Tuesday	09/07/10		
	Wednesday	09/08/10		
	Thursday	09/09/10		
	Friday	09/10/10		
TimeSht End	Sunday	09/12/10		
	Monday	09/13/10	2	Case management including preparing and reviewing discovery
	Tuesday	09/14/10	2	Case management including preparing and reviewing discovery
	Wednesday	09/15/10		
	Thursday	09/16/10	2	Case management including preparing and reviewing discovery
	Friday	09/17/10		
	Monday	09/20/10	1	Case management including preparing and reviewing discovery
	Tuesday	09/21/10	2	Case management including preparing and reviewing discovery
	Wednesday	09/22/10		
	Thursday	09/23/10	2	Case management including preparing and reviewing discovery
	Friday	09/24/10		
TimeSht End	Sunday	09/26/10		
	Monday	09/27/10	1	Case management including preparing and reviewing discovery
	Tuesday	09/28/10		
	Wednesday	09/29/10		
	Thursday	09/30/10	3	Case management including preparing and reviewing discovery
	Friday	10/01/10	8	Case management including preparing and reviewing discovery
	Monday	10/04/10	4	Case management including preparing and reviewing discovery
	Tuesday	10/05/10	8	Case management including preparing and reviewing discovery
	Wednesday	10/06/10	8	Case management including preparing and reviewing discovery
	Thursday	10/07/10	4	Case management including preparing and reviewing discovery
	Friday	10/08/10	8	Case management including preparing and reviewing discovery
TimeSht End	Sunday	10/10/10		
	Monday	10/11/10	8	Case management including preparing and reviewing discovery

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Tuesday	10/12/10		
	Wednesday	10/13/10	4	Case management including preparing and reviewing discovery
	Thursday	10/14/10		
	Friday	10/15/10	6	Case management including preparing and reviewing discovery
	Monday	10/18/10		
	Tuesday	10/19/10		
	Wednesday	10/20/10	2	Case management including preparing and reviewing discovery
	Thursday	10/21/10	4	Case management including preparing and reviewing discovery
	Friday	10/22/10		
TimeSht End	Sunday	10/24/10		
	Monday	10/25/10	2	Case management including preparing and reviewing discovery
	Tuesday	10/26/10		Case management including preparing and reviewing discovery
	Wednesday	10/27/10	4	Case management including preparing and reviewing discovery
	Thursday	10/28/10		
	Friday	10/29/10		
	Monday	11/01/10	2	Case management including preparing and reviewing discovery
	Tuesday	11/02/10		
	Wednesday	11/03/10	1	Case management including preparing and reviewing discovery
	Thursday	11/04/10	4	Case management including preparing and reviewing discovery
	Friday	11/05/10	4	Case management including preparing and reviewing discovery
TimeSht End	Sunday	11/07/10		
	Monday	11/08/10	6	Case management including preparing and reviewing discovery
	Tuesday	11/09/10	4	Case management including preparing and reviewing discovery
	Wednesday	11/10/10	2	Case management including preparing and reviewing discovery
	Thursday	11/11/10		
	Friday	11/12/10	2	Case management including preparing and reviewing discovery
	Monday	11/15/10	2	Case management including preparing and reviewing discovery
	Tuesday	11/16/10		
	Wednesday	11/17/10		
	Thursday	11/18/10		
	Friday	11/19/10		
TimeSht End	Sunday	11/21/10		
	Monday	11/22/10	4	Case management including preparing and reviewing discovery
	Tuesday	11/23/10	4	Case management including preparing and reviewing discovery
	Wednesday	11/24/10	4	Case management including preparing and reviewing discovery
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10	6	Case management including preparing and reviewing discovery
	Tuesday	11/30/10	3	Case management including preparing and reviewing discovery
	Wednesday	12/01/10	4	Case management including preparing and reviewing discovery
	Thursday	12/02/10		
	Friday	12/03/10		
TimeSht End	Sunday	12/05/10		
	Monday	12/06/10		
	Tuesday	12/07/10		
	Wednesday	12/08/10		
	Thursday	12/09/10		
	Friday	12/10/10		
	Monday	12/13/10		
	Tuesday	12/14/10		
	Wednesday	12/15/10		
	Thursday	12/16/10		
	Friday	12/17/10		
TimeSht End	Sunday	12/19/10		
	Monday	12/20/10		
	Tuesday	12/21/10		
	Wednesday	12/22/10		
	Thursday	12/23/10		
	Friday	12/24/10		
	Monday	12/27/10		
	Tuesday	12/28/10		
	Wednesday	12/29/10		
	Thursday	12/30/10		
	Friday	12/31/10		
TimeSht End	Sunday	01/02/11		
	Monday	01/03/11	2	Case management including preparing and reviewing discovery
	Tuesday	01/04/11	2	Case management including preparing and reviewing discovery
	Wednesday	01/05/11		
	Thursday	01/06/11		
	Friday	01/07/11	2	Case management including preparing and reviewing discovery
	Monday	01/10/11	3	Case management including preparing and reviewing discovery
	Tuesday	01/11/11	3	Case management including preparing and reviewing discovery
	Wednesday	01/12/11	2	Case management including preparing and reviewing discovery

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Thursday	01/13/11	2	Case management including preparing and reviewing discovery
	Friday	01/14/11		
TimeSht End	Sunday	01/16/11		
	Monday	01/17/11	2	Case management including preparing and reviewing discovery
	Tuesday	01/18/11		
	Wednesday	01/19/11		
	Thursday	01/20/11	2	Case management including preparing and reviewing discovery
	Friday	01/21/11		
	Monday	01/24/11	2	Case management including preparing and reviewing discovery
	Tuesday	01/25/11		
	Wednesday	01/26/11		
	Thursday	01/27/11		
	Friday	01/28/11		
TimeSht End	Sunday	01/30/11		
	Monday	01/31/11		
	Tuesday	02/01/11		
	Wednesday	02/02/11		
	Thursday	02/03/11		
	Friday	02/04/11		
	Monday	02/07/11		
	Tuesday	02/08/11	4	Case management including preparing and reviewing discovery
	Wednesday	02/09/11	1	Case management including preparing and reviewing discovery
	Thursday	02/10/11		
	Friday	02/11/11		
TimeSht End	Sunday	02/13/11		
	Monday	02/14/11		
	Tuesday	02/15/11	2	Case management including preparing and reviewing discovery
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11		
	Monday	02/21/11		
	Tuesday	02/22/11	1	Case management including preparing and reviewing discovery
	Wednesday	02/23/11		
	Thursday	02/24/11		
	Friday	02/25/11		
TimeSht End	Sunday	02/27/11		
	Monday	02/28/11		
	Tuesday	03/01/11		
	Wednesday	03/02/11		
	Thursday	03/03/11		
	Friday	03/04/11		
	Monday	03/07/11	1	Case management including preparing and reviewing discovery
	Tuesday	03/08/11	1	Case management including preparing and reviewing discovery
	Wednesday	03/09/11		
	Thursday	03/10/11	2	Case management including preparing and reviewing discovery
	Friday	03/11/11		
TimeSht End	Sunday	03/13/11		
	Monday	03/14/11	2	Case management including preparing and reviewing discovery
	Tuesday	03/15/11	1	Case management including preparing and reviewing discovery
	Wednesday	03/16/11		
	Thursday	03/17/11		
	Friday	03/18/11		
	Monday	03/21/11	3	Case management including preparing and reviewing discovery
	Tuesday	03/22/11	1	Case management including preparing and reviewing discovery
	Wednesday	03/23/11		
	Thursday	03/24/11	4	Case management including preparing and reviewing discovery
	Friday	03/25/11		
TimeSht End	Sunday	03/27/11		
	Monday	03/28/11	6	Case management including preparing and reviewing discovery
	Tuesday	03/29/11	6	Case management including preparing and reviewing discovery
	Wednesday	03/30/11	4	Case management including preparing and reviewing discovery
	Thursday	03/31/11	2	Case management including preparing and reviewing discovery
	Friday	04/01/11	4	Case management including preparing and reviewing discovery
	Monday	04/04/11	2	Case management including preparing and reviewing discovery
	Tuesday	04/05/11	2	Case management including preparing and reviewing discovery
	Wednesday	04/06/11		
	Thursday	04/07/11	2	Case management including preparing and reviewing discovery
	Friday	04/08/11		
TimeSht End	Sunday	04/10/11		
	Monday	04/11/11		
	Tuesday	04/12/11	2	Case management including preparing and reviewing discovery
	Wednesday	04/13/11		
	Thursday	04/14/11	8	Case management including preparing and reviewing discovery

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Friday	04/15/11	4	Case management including preparing and reviewing discovery
	Monday	04/18/11	7	Case management including preparing and reviewing discovery
	Tuesday	04/19/11	8	Case management including preparing and reviewing discovery
	Wednesday	04/20/11	4	Case management including preparing and reviewing discovery
	Thursday	04/21/11	4	Case management including preparing and reviewing discovery
	Friday	04/22/11		
TimeSht End	Sunday	04/24/11		
	Monday	04/25/11	4	Case management including preparing and reviewing discovery
	Tuesday	04/26/11	5	Case management including preparing and reviewing discovery
	Wednesday	04/27/11	6	Case management including preparing and reviewing discovery
	Thursday	04/28/11	8	Case management including preparing and reviewing discovery
	Friday	04/29/11		
	Monday	05/02/11	6	Case management including preparing and reviewing discovery
	Tuesday	05/03/11	6	Case management including preparing and reviewing discovery
	Wednesday	05/04/11	4	Case management including preparing and reviewing discovery
	Thursday	05/05/11	4	Case management including preparing and reviewing discovery
	Friday	05/06/11		
TimeSht End	Sunday	05/08/11		
	Monday	05/09/11	4	Case management including preparing and reviewing discovery
	Tuesday	05/10/11	8	Case management including preparing and reviewing discovery
	Wednesday	05/11/11	8	Case management including preparing and reviewing discovery
	Thursday	05/12/11	8	Case management including preparing and reviewing discovery
	Friday	05/13/11	8	Case management including preparing and reviewing discovery
	Monday	05/16/11	8	Case management including preparing and reviewing discovery
	Tuesday	05/17/11		
	Wednesday	05/18/11	6	Case management including preparing and reviewing discovery
	Thursday	05/19/11	4	Case management including preparing and reviewing discovery
	Friday	05/20/11	8	Case management including preparing and reviewing discovery
TimeSht End	Sunday	05/22/11		
	Monday	05/23/11	8	Prepare for Hearing
	Tuesday	05/24/11	8	Attend Hearing
	Wednesday	05/25/11	8	Case management including preparing and reviewing discovery
	Thursday	05/26/11	7	Case management including preparing and reviewing discovery
	Friday	05/27/11		
	Monday	05/30/11		
	Tuesday	05/31/11	4	Case management including preparing and reviewing discovery
	Wednesday	06/01/11	4	Case management including preparing and reviewing discovery
	Thursday	06/02/11	2	Case management including preparing and reviewing discovery
	Friday	06/03/11		
TimeSht End	Sunday	06/05/11		
	Monday	06/06/11	4	Case management including preparing and reviewing discovery
	Tuesday	06/07/11		
	Wednesday	06/08/11		
	Thursday	06/09/11	2	Case management including preparing and reviewing discovery
	Friday	06/10/11		
	Monday	06/13/11		
	Tuesday	06/14/11	2	Case management including preparing and reviewing discovery
	Wednesday	06/15/11		
	Thursday	06/16/11	3	Case management including preparing and reviewing discovery
	Friday	06/17/11		
TimeSht End	Sunday	06/19/11		
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11	2	Case management including preparing and reviewing discovery
	Thursday	06/23/11	3	Case management including preparing and reviewing discovery
	Friday	06/24/11	4	Case management including preparing and reviewing discovery
	Monday	06/27/11	2	Case management including preparing and reviewing discovery
	Tuesday	06/28/11	2	Case management including preparing and reviewing discovery
	Wednesday	06/29/11	2	Case management including preparing and reviewing discovery
	Thursday	06/30/11		
	Friday	07/01/11		
TimeSht End	Sunday	07/03/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
	Thursday	07/14/11		
	Friday	07/15/11		
TimeSht End	Sunday	07/17/11		

Time sheet	DAY	DATE	Hours	Hopper Work Description
	Monday	07/18/11	1	Case management including preparing and reviewing discovery
	Tuesday	07/19/11	2	Case management including preparing and reviewing discovery
	Wednesday	07/20/11		
	Thursday	07/21/11	1	Case management including preparing and reviewing discovery
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
	Thursday	07/28/11	2	Case management including preparing and reviewing discovery
	Friday	07/29/11		
TimeSht End	Sunday	07/31/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11	6	Case management including preparing and reviewing discovery
	Thursday	08/04/11	8	Case management including preparing and reviewing discovery
	Friday	08/05/11	5	Case management including preparing and reviewing discovery
	Monday	08/08/11		
	Tuesday	08/09/11		
	Wednesday	08/10/11	6	Case management including preparing and reviewing discovery
	Thursday	08/11/11	4	Case management including preparing and reviewing discovery
	Friday	08/12/11		
TimeSht End	Sunday	08/14/11		
	Monday	08/15/11	4	Case management including preparing and reviewing discovery
	Tuesday	08/16/11	6	Case management including preparing and reviewing discovery
	Wednesday	08/17/11	6	Case management including preparing and reviewing discovery
	Thursday	08/18/11	6	Case management including preparing and reviewing discovery
	Friday	08/19/11		
	Monday	08/22/11	8	Case management including preparing and reviewing discovery
	Tuesday	08/23/11	2	Case management including preparing and reviewing discovery
	Wednesday	08/24/11	4	Case management including preparing and reviewing discovery
	Thursday	08/25/11	8	Case management including preparing and reviewing discovery
	Friday	08/26/11	8	Case management including preparing and reviewing discovery
TimeSht End	Sunday	08/28/11		
	Monday	08/29/11	4	Case management including preparing and reviewing discovery
	Tuesday	08/30/11	4	Case management including preparing and reviewing discovery
	Wednesday	08/31/11		
	Thursday	09/01/11		
	Friday	09/02/11		
	Monday	09/05/11		
	Tuesday	09/06/11	8	Case management including preparing and reviewing discovery
	Wednesday	09/07/11	8	Case management including preparing and reviewing discovery
	Thursday	09/08/11	4	Case management including preparing and reviewing discovery
	Friday	09/09/11	8	Case management including preparing and reviewing discovery
TimeSht End	Sunday	09/11/11		
	Monday	09/12/11	8	Case management including preparing and reviewing discovery
	Tuesday	09/13/11	8	Case management including preparing and reviewing discovery
	Wednesday	09/14/11	8	Case management including preparing and reviewing discovery
	Thursday	09/15/11	8	Case management including preparing and reviewing discovery
	Friday	09/16/11	8	Case management including preparing and reviewing discovery
	Monday	09/19/11	4	Case management including preparing and reviewing discovery
	Tuesday	09/20/11	4	Case management including preparing and reviewing discovery
	Wednesday	09/21/11	4	Case management including preparing and reviewing discovery
	Thursday	09/22/11	8	Case management including preparing and reviewing discovery
	Friday	09/23/11	5	Case management including preparing and reviewing discovery
TimeSht End	Sunday	09/25/11		
	Monday	09/26/11		
	Tuesday	09/27/11		
	Wednesday	09/28/11		
	Thursday	09/29/11		
	Friday	09/30/11		
Total			610	

Bi-Weekly Timsheet	Actual	10/9/2011	0	
Bi-Weekly Timsheet	Estimated	10/23/2011	16	Case management including preparing and reviewing discovery
Bi-Weekly Timsheet	Estimated	11/6/2011	16	Case management including preparing and reviewing discovery
Bi-Weekly Timsheet	Estimated	11/20/2011	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	12/4/2011	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	12/18/2011	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	1/1/2012	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	1/15/2012	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	1/29/2012	16	Case management prepare for hearing
Bi-Weekly Timsheet	Estimated	2/12/2012	16	Case management and review decision
Total			144	

AUF Service Company Hours

Time sheet	DAY	DATE	Hours	Bhatti Work Description
	Monday	04/12/10		
	Tuesday	04/13/10		
	Wednesday	04/14/10		
	Thursday	04/15/10		
	Friday	04/16/10		
	Monday	04/19/10		
	Tuesday	04/20/10		
	Wednesday	04/21/10		
	Thursday	04/22/10		
	Friday	04/23/10		
TimeSht End	Sunday	04/25/10		
	Monday	04/26/10		
	Tuesday	04/27/10		
	Wednesday	04/28/10		
	Thursday	04/29/10		
	Friday	04/30/10		
	Monday	05/03/10		
	Tuesday	05/04/10		
	Wednesday	05/05/10		
	Thursday	05/06/10		
	Friday	05/07/10		
TimeSht End	Sunday	05/09/10		
	Monday	05/10/10		
	Tuesday	05/11/10		
	Wednesday	05/12/10		
	Thursday	05/13/10	4	MFR work-gathering data
	Friday	05/14/10		
	Monday	05/17/10		
	Tuesday	05/18/10		
	Wednesday	05/19/10		
	Thursday	05/20/10		
	Friday	05/21/10		
TimeSht End	Sunday	05/23/10		
	Monday	05/24/10		
	Tuesday	05/25/10		
	Wednesday	05/26/10		
	Thursday	05/27/10		
	Friday	05/28/10		
	Monday	05/31/10		
	Tuesday	06/01/10		
	Wednesday	06/02/10		
	Thursday	06/03/10		
	Friday	06/04/10		
TimeSht End	Sunday	06/06/10		
	Monday	06/07/10		
	Tuesday	06/08/10		
	Wednesday	06/09/10		
	Thursday	06/10/10		
	Friday	06/11/10		
	Monday	06/14/10		
	Tuesday	06/15/10		
	Wednesday	06/16/10		
	Thursday	06/17/10		
	Friday	06/18/10		
TimeSht End	Sunday	06/20/10		
	Monday	06/21/10		
	Tuesday	06/22/10		
	Wednesday	06/23/10		
	Thursday	06/24/10		
	Friday	06/25/10		
	Monday	06/28/10		
	Tuesday	06/29/10		
	Wednesday	06/30/10		
	Thursday	07/01/10		
	Friday	07/02/10		
TimeSht End	Sunday	07/04/10		
	Monday	07/05/10		
	Tuesday	07/06/10		
	Wednesday	07/07/10	3	MFR work-customer counts
	Thursday	07/08/10	2	MFR work-customer counts
	Friday	07/09/10	5	MFR work-customer counts

Time sheet	DAY	DATE	Hours	Bhatti Work Description
	Monday	07/12/10	6	MFR work-customer counts
	Tuesday	07/13/10	1	AUF Meeting
	Wednesday	07/14/10	4	MFR work-customer counts
	Thursday	07/15/10		
	Friday	07/16/10		
TimeSht End	Sunday	07/18/10		
	Monday	07/19/10		
	Tuesday	07/20/10		
	Wednesday	07/21/10		
	Thursday	07/22/10		
	Friday	07/23/10		
	Monday	07/26/10		
	Tuesday	07/27/10		
	Wednesday	07/28/10	7	MFR work-Billing Reconciliation
	Thursday	07/29/10	8	MFR work-Billing Reconciliation
	Friday	07/30/10	8	MFR work-Billing Reconciliation
TimeSht End	Sunday	08/01/10		
	Monday	08/02/10		
	Tuesday	08/03/10		
	Wednesday	08/04/10		
	Thursday	08/05/10		
	Friday	08/06/10		
	Monday	08/09/10		
	Tuesday	08/10/10	6	MFR work-Used and Useful
	Wednesday	08/11/10	6	MFR work-Used and Useful
	Thursday	08/12/10	8	MFR work-Used and Useful
	Friday	08/13/10	8	MFR work-Used and Useful
TimeSht End	Sunday	08/15/10		
	Monday	08/16/10	8	MFR work-Used and Useful
	Tuesday	08/17/10	8	MFR work-Used and Useful
	Wednesday	08/18/10	8	MFR work-Used and Useful
	Thursday	08/19/10	8	MFR work-Used and Useful
	Friday	08/20/10		
	Monday	08/23/10		
	Tuesday	08/24/10		
	Wednesday	08/25/10		
	Thursday	08/26/10	8	MFR work-Used and Useful
	Friday	08/27/10	8	MFR work-Used and Useful
TimeSht End	Sunday	08/29/10		
	Monday	08/30/10	8	MFR work-F schedules
	Tuesday	08/31/10	2	MFR work-F schedules
	Wednesday	09/01/10	4	MFR work-F schedules
	Thursday	09/02/10	2	MFR work-F schedules
	Friday	09/03/10		
	Monday	09/06/10		
	Tuesday	09/07/10		
	Wednesday	09/08/10		
	Thursday	09/09/10		
	Friday	09/10/10		
TimeSht End	Sunday	09/12/10		
	Monday	09/13/10		
	Tuesday	09/14/10		
	Wednesday	09/15/10		
	Thursday	09/16/10	7	Discovery-OPC Set 1
	Friday	09/17/10	4	Discovery-OPC Set 1
	Monday	09/20/10	6	Discovery-OPC Set 1
	Tuesday	09/21/10	6	Discovery-OPC Set 1
	Wednesday	09/22/10	8	Discovery-OPC Set 1
	Thursday	09/23/10	8	Discovery-OPC Set 1
	Friday	09/24/10	8	Discovery-OPC Set 1
TimeSht End	Sunday	09/26/10		
	Monday	09/27/10	6	Discovery-OPC Set 1
	Tuesday	09/28/10	4	Discovery-OPC Set 1
	Wednesday	09/29/10	6	Discovery-OPC Set 1
	Thursday	09/30/10	7	Discovery-OPC Set 1
	Friday	10/01/10	7	Discovery-OPC Set 1
	Monday	10/04/10	3	Discovery-OPC Set 1
	Tuesday	10/05/10	6	Discovery-OPC Set 2
	Wednesday	10/06/10	2	Discovery-OPC Set 2
	Thursday	10/07/10	4	Discovery-OPC Set 2
	Friday	10/08/10	6	Discovery-OPC Set 2
TimeSht End	Sunday	10/10/10		
	Monday	10/11/10		

Time sheet	DAY	DATE	Hours	Bhatti Work Description
	Tuesday	10/12/10		
	Wednesday	10/13/10		
	Thursday	10/14/10		
	Friday	10/15/10		
	Monday	10/18/10		
	Tuesday	10/19/10		
	Wednesday	10/20/10		
	Thursday	10/21/10		
	Friday	10/22/10	4	Discovery-OPC Set 2
TimeSht End	Sunday	10/24/10	2	Discovery-OPC Set 2
	Monday	10/25/10	1	AUF Meeting
	Tuesday	10/26/10		
	Wednesday	10/27/10		
	Thursday	10/28/10		
	Friday	10/29/10		
	Monday	11/01/10		
	Tuesday	11/02/10	1	AUF Meeting
	Wednesday	11/03/10		
	Thursday	11/04/10		
	Friday	11/05/10		
TimeSht End	Sunday	11/07/10		
	Monday	11/08/10		
	Tuesday	11/09/10		
	Wednesday	11/10/10		
	Thursday	11/11/10		
	Friday	11/12/10		
	Monday	11/15/10	2	Discovery-OPC Set 2
	Tuesday	11/16/10	8	Discovery-OPC Set 2
	Wednesday	11/17/10		
	Thursday	11/18/10	8	Discovery-OPC Set 2
	Friday	11/19/10	8	Discovery-OPC Set 2
TimeSht End	Sunday	11/21/10		
	Monday	11/22/10	4	Discovery-OPC Set 2
	Tuesday	11/23/10	8	Discovery-OPC Set 2
	Wednesday	11/24/10	8	Discovery-OPC Set 2
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10	6	Discovery-OPC Set 2
	Tuesday	11/30/10	7	Discovery-Staff Set 6
	Wednesday	12/01/10	6	Discovery-Staff Set 6
	Thursday	12/02/10	8	Discovery-Staff Set 6
	Friday	12/03/10	8	Discovery-Staff Set 6
TimeSht End	Sunday	12/05/10		
	Monday	12/06/10	8	Discovery-Staff Set 7
	Tuesday	12/07/10	6	Discovery-Staff Set 7
	Wednesday	12/08/10	1	Discovery-Staff Set 7
	Thursday	12/09/10	6	Discovery-Staff Set 7
	Friday	12/10/10	4	Preparing FL Affiliate Analysis
	Monday	12/13/10	8	Preparing FL Affiliate Analysis
	Tuesday	12/14/10	7	Preparing FL Affiliate Analysis
	Wednesday	12/15/10	8	Preparing FL Affiliate Analysis
	Thursday	12/16/10	4	Preparing FL Affiliate Analysis
	Friday	12/17/10	8	Preparing FL Affiliate Analysis
TimeSht End	Sunday	12/19/10		
	Monday	12/20/10	8	Preparing FL Affiliate Analysis
	Tuesday	12/21/10		
	Wednesday	12/22/10	2	Preparing FL Affiliate Analysis
	Thursday	12/23/10	2	Preparing FL Affiliate Analysis
	Friday	12/24/10		
	Monday	12/27/10	8	Preparing FL Affiliate Analysis
	Tuesday	12/28/10	6	Preparing FL Affiliate Analysis
	Wednesday	12/29/10	5	Preparing FL Affiliate Analysis
	Thursday	12/30/10	6	Preparing FL Affiliate Analysis
	Friday	12/31/10		
TimeSht End	Sunday	01/02/11		
	Monday	01/03/11	4	Preparing FL Affiliate Analysis
	Tuesday	01/04/11		
	Wednesday	01/05/11		
	Thursday	01/06/11		
	Friday	01/07/11		
	Monday	01/10/11		
	Tuesday	01/11/11		
	Wednesday	01/12/11		

Time sheet	DAY	DATE	Hours	Bhatti Work Description
	Thursday	01/13/11		
	Friday	01/14/11		
TimeSht End	Sunday	01/16/11		
	Monday	01/17/11	1	AUF Meeting
	Tuesday	01/18/11		
	Wednesday	01/19/11		
	Thursday	01/20/11		
	Friday	01/21/11		
	Monday	01/24/11	1	Discovery-Staff Set 15
	Tuesday	01/25/11	1	AUF Meeting
	Wednesday	01/26/11	3	Discovery-Staff Set 15
	Thursday	01/27/11	4	Discovery-Staff Set 15
	Friday	01/28/11	2	Discovery-Staff Set 15
TimeSht End	Sunday	01/30/11		
	Monday	01/31/11	1	AUF Meeting
	Tuesday	02/01/11		
	Wednesday	02/02/11		
	Thursday	02/03/11		
	Friday	02/04/11		
	Monday	02/07/11		
	Tuesday	02/08/11	1	AUF Meeting
	Wednesday	02/09/11		
	Thursday	02/10/11		
	Friday	02/11/11		
TimeSht End	Sunday	02/13/11		
	Monday	02/14/11		
	Tuesday	02/15/11	1	AUF Meeting
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11		
	Monday	02/21/11		
	Tuesday	02/22/11		
	Wednesday	02/23/11		
	Thursday	02/24/11		
	Friday	02/25/11		
TimeSht End	Sunday	02/27/11		
	Monday	02/28/11		
	Tuesday	03/01/11	1	AUF Meeting
	Wednesday	03/02/11	2	Discovery-Staff Set 15
	Thursday	03/03/11		
	Friday	03/04/11		
	Monday	03/07/11		
	Tuesday	03/08/11		
	Wednesday	03/09/11		
	Thursday	03/10/11		
	Friday	03/11/11		
TimeSht End	Sunday	03/13/11		
	Monday	03/14/11	4	Discovery-OPC Set 3
	Tuesday	03/15/11	4	Discovery-OPC Set 3
	Wednesday	03/16/11	2	Discovery-OPC Set 3
	Thursday	03/17/11	5	Discovery-OPC Set 3
	Friday	03/18/11		
	Monday	03/21/11	1	AUF Meeting
	Tuesday	03/22/11	3	Discovery-OPC Set 3
	Wednesday	03/23/11		
	Thursday	03/24/11		
	Friday	03/25/11		
TimeSht End	Sunday	03/27/11		
	Monday	03/28/11	5	Discovery-OPC Set 3
	Tuesday	03/29/11	4	Discovery-OPC Set 3
	Wednesday	03/30/11		
	Thursday	03/31/11		
	Friday	04/01/11		
	Monday	04/04/11		
	Tuesday	04/05/11	1	AUF Meeting
	Wednesday	04/06/11		
	Thursday	04/07/11		
	Friday	04/08/11		
TimeSht End	Sunday	04/10/11		
	Monday	04/11/11		
	Tuesday	04/12/11	1	AUF Meeting
	Wednesday	04/13/11		
	Thursday	04/14/11		

Time sheet	DAY	DATE	Hours	Bhatti Work Description
	Friday	04/15/11		
	Monday	04/18/11		
	Tuesday	04/19/11		
	Wednesday	04/20/11		
	Thursday	04/21/11		
	Friday	04/22/11		
TimeSht End	Sunday	04/24/11		
	Monday	04/25/11	2	Discovery-OPC Set 4
	Tuesday	04/26/11	1	AUF Meeting
	Wednesday	04/27/11		
	Thursday	04/28/11		
	Friday	04/29/11		
	Monday	05/02/11		
	Tuesday	05/03/11		
	Wednesday	05/04/11		
	Thursday	05/05/11		
	Friday	05/06/11		
TimeSht End	Sunday	05/08/11		
	Monday	05/09/11		
	Tuesday	05/10/11	1	AUF Meeting
	Wednesday	05/11/11		
	Thursday	05/12/11		
	Friday	05/13/11		
	Monday	05/16/11		
	Tuesday	05/17/11		
	Wednesday	05/18/11		
	Thursday	05/19/11		
	Friday	05/20/11		
TimeSht End	Sunday	05/22/11		
	Monday	05/23/11	2	AUF Meeting
	Tuesday	05/24/11	4	Hearing
	Wednesday	05/25/11		
	Thursday	05/26/11		
	Friday	05/27/11		
	Monday	05/30/11		
	Tuesday	05/31/11	1	AUF Meeting
	Wednesday	06/01/11		
	Thursday	06/02/11		
	Friday	06/03/11		
TimeSht End	Sunday	06/05/11		
	Monday	06/06/11		
	Tuesday	06/07/11	0.5	AUF Meeting
	Wednesday	06/08/11		
	Thursday	06/09/11		
	Friday	06/10/11		
	Monday	06/13/11		
	Tuesday	06/14/11	0.5	AUF Meeting
	Wednesday	06/15/11		
	Thursday	06/16/11		
	Friday	06/17/11		
TimeSht End	Sunday	06/19/11		
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		
	Thursday	06/30/11		
	Friday	07/01/11		
TimeSht End	Sunday	07/03/11		
	Monday	07/04/11		
	Tuesday	07/05/11	1	AUF Meeting
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
	Thursday	07/14/11		
	Friday	07/15/11		
TimeSht End	Sunday	07/17/11		

Time sheet DAY DATE Hours Bhatti Work Description

	Monday	07/18/11		
	Tuesday	07/19/11	1	AUF Meeting
	Wednesday	07/20/11	2	FL Affiliate Analysis
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
	Thursday	07/28/11		
	Friday	07/29/11		
TimeSht End	Sunday	07/31/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11		
	Thursday	08/04/11		
	Friday	08/05/11		
	Monday	08/08/11		
	Tuesday	08/09/11	1	AUF Meeting
	Wednesday	08/10/11		
	Thursday	08/11/11		
	Friday	08/12/11		
TimeSht End	Sunday	08/14/11		
	Monday	08/15/11		
	Tuesday	08/16/11		
	Wednesday	08/17/11		
	Thursday	08/18/11		
	Friday	08/19/11		
	Monday	08/22/11		
	Tuesday	08/23/11	6	Discovery-OPC Set 7
	Wednesday	08/24/11	8	Discovery-OPC Set 7
	Thursday	08/25/11	8	Discovery-OPC Set 7
	Friday	08/26/11		
TimeSht End	Sunday	08/28/11		
	Monday	08/29/11		
	Tuesday	08/30/11		
	Wednesday	08/31/11	4	Discovery-OPC Set 7
	Thursday	09/01/11		
	Friday	09/02/11	2	Discovery-OPC Set 7
	Monday	09/05/11		
	Tuesday	09/06/11	8	Discovery-OPC Set 7
	Wednesday	09/07/11	8	Discovery-OPC Set 7
	Thursday	09/08/11	8	Discovery-OPC Set 7
	Friday	09/09/11	8	Discovery-OPC Set 7
TimeSht End	Sunday	09/11/11		
	Monday	09/12/11	8	Discovery-OPC Set 7
	Tuesday	09/13/11	8	Discovery-OPC Set 7
	Wednesday	09/14/11	8	Discovery-OPC Set 7
	Thursday	09/15/11	6	Discovery-OPC Set 7
	Friday	09/16/11	8	Discovery-OPC Set 7
	Monday	09/19/11	8	Discovery-OPC Set 7
	Tuesday	09/20/11	4	Discovery-OPC Set 9
	Wednesday	09/21/11	1	Discovery-OPC Set 9
	Thursday	09/22/11		
	Friday	09/23/11	4	Discovery-OPC Set 9
TimeSht End	Sunday	09/25/11		
	Monday	09/26/11		
	Tuesday	09/27/11		
	Wednesday	09/28/11		
	Thursday	09/29/11		
	Friday	09/30/11		
Total			608	

Bi-Weekly Tin	Actual	10/9/2011	49	Prepare and review discovery
Bi-Weekly Tin	Estimated	10/23/2011	8	Prepare and review discovery
Bi-Weekly Tin	Estimated	11/6/2011	8	Prepare and review discovery
Bi-Weekly Tin	Estimated	11/20/2011	8	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	12/4/2011	3	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	12/18/2011	2	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	1/1/2012	2	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	1/15/2012	2	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	1/29/2012	2	Prepare and review discovery and hearings
Bi-Weekly Tin	Estimated	2/12/2012	16	Review final decision
Total			100	

AUF Service Company Hours

Time sheet	DAY	DATE	Hours	Stahl Work Description
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		
	Thursday	06/30/11		
	Friday	07/01/11		
TimeSht End	Sunday	07/03/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
	Thursday	07/14/11		
	Friday	07/15/11		
TimeSht End	Sunday	07/17/11		
	Monday	07/18/11		
	Tuesday	07/19/11		
	Wednesday	07/20/11		
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
	Thursday	07/28/11		
	Friday	07/29/11		
TimeSht End	Sunday	07/31/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11		
	Thursday	08/04/11		
	Friday	08/05/11	4	Legal Research & Administrative
	Monday	08/08/11	6	Legal Research & Administrative
	Tuesday	08/09/11		
	Wednesday	08/10/11		
	Thursday	08/11/11		
	Friday	08/12/11		
TimeSht End	Sunday	08/14/11		
Total			10	

AUF Service Company Hours

<i>Time sheet</i>	<i>DAY</i>	<i>DATE</i>	<i>Hours</i>	<i>McVicker Work Description</i>
	Monday	09/27/10		
	Tuesday	09/28/10		
	Wednesday	09/29/10		
	Thursday	09/30/10		
	Friday	10/01/10		
	Monday	10/04/10		
	Tuesday	10/05/10		
	Wednesday	10/06/10		
	Thursday	10/07/10		
	Friday	10/08/10		
TimeSht End	Sunday	10/10/10		
	Monday	10/11/10		
	Tuesday	10/12/10		
	Wednesday	10/13/10		
	Thursday	10/14/10		
	Friday	10/15/10		
	Monday	10/18/10		
	Tuesday	10/19/10		
	Wednesday	10/20/10		
	Thursday	10/21/10		
	Friday	10/22/10		
TimeSht End	Sunday	10/24/10		
	Monday	10/25/10		
	Tuesday	10/26/10		
	Wednesday	10/27/10		
	Thursday	10/28/10		
	Friday	10/29/10		
	Monday	11/01/10		
	Tuesday	11/02/10		
	Wednesday	11/03/10		
	Thursday	11/04/10		
	Friday	11/05/10		
TimeSht End	Sunday	11/07/10		
	Monday	11/08/10		
	Tuesday	11/09/10		
	Wednesday	11/10/10		
	Thursday	11/11/10		
	Friday	11/12/10		
	Monday	11/15/10		
	Tuesday	11/16/10		
	Wednesday	11/17/10		
	Thursday	11/18/10		
	Friday	11/19/10		
TimeSht End	Sunday	11/21/10		
	Monday	11/22/10		
	Tuesday	11/23/10		
	Wednesday	11/24/10		
	Thursday	11/25/10		
	Friday	11/26/10		
	Monday	11/29/10		
	Tuesday	11/30/10		
	Wednesday	12/01/10		
	Thursday	12/02/10		
	Friday	12/03/10		
TimeSht End	Sunday	12/05/10		
	Monday	12/06/10		
	Tuesday	12/07/10		
	Wednesday	12/08/10		
	Thursday	12/09/10		
	Friday	12/10/10		
	Monday	12/13/10		
	Tuesday	12/14/10		
	Wednesday	12/15/10		
	Thursday	12/16/10		
	Friday	12/17/10		
TimeSht End	Sunday	12/19/10		
	Monday	12/20/10		
	Tuesday	12/21/10		
	Wednesday	12/22/10		
	Thursday	12/23/10		
	Friday	12/24/10		

<i>Time sheet</i>	<i>DAY</i>	<i>DATE</i>	<i>Hours</i>	<i>McVicker Work Description</i>
	Monday	12/27/10		
	Tuesday	12/28/10		
	Wednesday	12/29/10		
	Thursday	12/30/10		
	Friday	12/31/10		
TimeSht End	Sunday	01/02/11		
	Monday	01/03/11		
	Tuesday	01/04/11		
	Wednesday	01/05/11		
	Thursday	01/06/11		
	Friday	01/07/11		
	Monday	01/10/11		
	Tuesday	01/11/11		
	Wednesday	01/12/11		
	Thursday	01/13/11		
	Friday	01/14/11		
TimeSht End	Sunday	01/16/11		
	Monday	01/17/11		
	Tuesday	01/18/11		
	Wednesday	01/19/11		
	Thursday	01/20/11		
	Friday	01/21/11		
	Monday	01/24/11		
	Tuesday	01/25/11		
	Wednesday	01/26/11		
	Thursday	01/27/11		
	Friday	01/28/11		
TimeSht End	Sunday	01/30/11		
	Monday	01/31/11		
	Tuesday	02/01/11		
	Wednesday	02/02/11		
	Thursday	02/03/11		
	Friday	02/04/11		
	Monday	02/07/11		
	Tuesday	02/08/11		
	Wednesday	02/09/11		
	Thursday	02/10/11		
	Friday	02/11/11		
TimeSht End	Sunday	02/13/11		
	Monday	02/14/11		
	Tuesday	02/15/11		
	Wednesday	02/16/11		
	Thursday	02/17/11		
	Friday	02/18/11		
	Monday	02/21/11		
	Tuesday	02/22/11		
	Wednesday	02/23/11		
	Thursday	02/24/11		
	Friday	02/25/11		
TimeSht End	Sunday	02/27/11		
	Monday	02/28/11		
	Tuesday	03/01/11		
	Wednesday	03/02/11		
	Thursday	03/03/11		
	Friday	03/04/11		
	Monday	03/07/11		
	Tuesday	03/08/11		
	Wednesday	03/09/11		
	Thursday	03/10/11		
	Friday	03/11/11		
TimeSht End	Sunday	03/13/11		
	Monday	03/14/11		
	Tuesday	03/15/11		
	Wednesday	03/16/11		
	Thursday	03/17/11		
	Friday	03/18/11		
	Monday	03/21/11		
	Tuesday	03/22/11		
	Wednesday	03/23/11		
	Thursday	03/24/11		
	Friday	03/25/11		
TimeSht End	Sunday	03/27/11		
	Monday	03/28/11		

Time sheet	DAY	DATE	Hours	McVicker Work Description
	Tuesday	03/29/11		
	Wednesday	03/30/11		
	Thursday	03/31/11		
	Friday	04/01/11		
	Monday	04/04/11		
	Tuesday	04/05/11		
	Wednesday	04/06/11		
	Thursday	04/07/11		
	Friday	04/08/11		
TimeSht End	Sunday	04/10/11		
	Monday	04/11/11		
	Tuesday	04/12/11		
	Wednesday	04/13/11		
	Thursday	04/14/11		
	Friday	04/15/11		
	Monday	04/18/11		
	Tuesday	04/19/11		
	Wednesday	04/20/11		
	Thursday	04/21/11		
	Friday	04/22/11		
TimeSht End	Sunday	04/24/11		
	Monday	04/25/11		
	Tuesday	04/26/11		
	Wednesday	04/27/11		
	Thursday	04/28/11		
	Friday	04/29/11		
	Monday	05/02/11		
	Tuesday	05/03/11		
	Wednesday	05/04/11		
	Thursday	05/05/11		
	Friday	05/06/11		
TimeSht End	Sunday	05/08/11		
	Monday	05/09/11		
	Tuesday	05/10/11		
	Wednesday	05/11/11		
	Thursday	05/12/11		
	Friday	05/13/11		
	Monday	05/16/11		
	Tuesday	05/17/11		
	Wednesday	05/18/11		
	Thursday	05/19/11		
	Friday	05/20/11		
TimeSht End	Sunday	05/22/11		
	Monday	05/23/11		
	Tuesday	05/24/11	4	Watched the AUF customer hearings
	Wednesday	05/25/11		
	Thursday	05/26/11		
	Friday	05/27/11		
	Monday	05/30/11		
	Tuesday	05/31/11		
	Wednesday	06/01/11		
	Thursday	06/02/11		
	Friday	06/03/11		
TimeSht End	Sunday	06/05/11		
	Monday	06/06/11		
	Tuesday	06/07/11		
	Wednesday	06/08/11		
	Thursday	06/09/11		
	Friday	06/10/11		
	Monday	06/13/11		
	Tuesday	06/14/11		
	Wednesday	06/15/11		
	Thursday	06/16/11		
	Friday	06/17/11		
TimeSht End	Sunday	06/19/11		
	Monday	06/20/11		
	Tuesday	06/21/11		
	Wednesday	06/22/11		
	Thursday	06/23/11		
	Friday	06/24/11		
	Monday	06/27/11		
	Tuesday	06/28/11		
	Wednesday	06/29/11		

Time sheet	DAY	DATE	Hours	McVicker Work Description
	Thursday	06/30/11		
	Friday	07/01/11		
TimeSht End	Sunday	07/03/11		
	Monday	07/04/11		
	Tuesday	07/05/11		
	Wednesday	07/06/11		
	Thursday	07/07/11		
	Friday	07/08/11		
	Monday	07/11/11		
	Tuesday	07/12/11		
	Wednesday	07/13/11		
	Thursday	07/14/11		
	Friday	07/15/11		
TimeSht End	Sunday	07/17/11		
	Monday	07/18/11		
	Tuesday	07/19/11		
	Wednesday	07/20/11		
	Thursday	07/21/11		
	Friday	07/22/11		
	Monday	07/25/11		
	Tuesday	07/26/11		
	Wednesday	07/27/11		
	Thursday	07/28/11		
	Friday	07/29/11		
TimeSht End	Sunday	07/31/11		
	Monday	08/01/11		
	Tuesday	08/02/11		
	Wednesday	08/03/11		
	Thursday	08/04/11		
	Friday	08/05/11		
	Monday	08/08/11	5	Worked on OPC Set 6 & YES tracking sheet
	Tuesday	08/09/11		
	Wednesday	08/10/11	1	Worked on OPC Set 6 & YES tracking sheet
	Thursday	08/11/11		
	Friday	08/12/11		
TimeSht End	Sunday	08/14/11		
	Monday	08/15/11	1.5	AUF Discovery Meeting
	Tuesday	08/16/11	1	Worked on OPC Set 6 & YES tracking sheet
	Wednesday	08/17/11		
	Thursday	08/18/11		
	Friday	08/19/11		
	Monday	08/22/11	4.5	Worked on OPC Set 7 tracking sheet
	Tuesday	08/23/11	1	Worked on OPC Set 7 tracking sheet
	Wednesday	08/24/11		
	Thursday	08/25/11		
	Friday	08/26/11		
TimeSht End	Sunday	08/28/11		
	Monday	08/29/11	2	Worked on OPC Set 8 tracking sheet
	Tuesday	08/30/11	4	Worked on OPC Set 8 tracking sheet
	Wednesday	08/31/11	3	Worked on OPC Set 8 tracking sheet
	Thursday	09/01/11		
	Friday	09/02/11	2	AUF Discovery Meeting
	Monday	09/05/11		
	Tuesday	09/06/11	4	Worked on OPC Set 9 tracking sheet
	Wednesday	09/07/11	1	Worked on OPC Set 9 tracking sheet
	Thursday	09/08/11		
	Friday	09/09/11		
TimeSht End	Sunday	09/11/11		
	Monday	09/12/11		
	Tuesday	09/13/11	1	Worked on OPC tracking sheet
	Wednesday	09/14/11		
	Thursday	09/15/11		
	Friday	09/16/11		
	Monday	09/19/11	1	Worked on OPC tracking sheet
	Tuesday	09/20/11	2	AUF Discovery Meeting
	Wednesday	09/21/11		
	Thursday	09/22/11		
	Friday	09/23/11		
TimeSht End	Sunday	09/25/11		
	Monday	09/26/11		
	Tuesday	09/27/11		
	Wednesday	09/28/11		
	Thursday	09/29/11		

<i>Time sheet</i>	<i>DAY</i>	<i>DATE</i>	<i>Hours</i>	<i>McVicker Work Description</i>
	Friday	09/30/11		
Total			38	
Bi-Weekly Timsheet	Actual	10/9/2011	4	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	10/23/2011	4	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	11/6/2011	4	Prepare and review discovery
Bi-Weekly Timsheet	Estimated	11/20/2011	4	Prepare and review discovery and hearings
Bi-Weekly Timsheet	Estimated	12/4/2011		
Bi-Weekly Timsheet	Estimated	12/18/2011		
Bi-Weekly Timsheet	Estimated	1/1/2012		
Bi-Weekly Timsheet	Estimated	1/15/2012		
Bi-Weekly Timsheet	Estimated	1/29/2012		
Bi-Weekly Timsheet	Estimated	2/12/2012	14	Review final decision
Total			30	

Service Company Billable Allocation

Page 1 of 3
2:29:24 PM
5/3/2010

Company 33 - AU *
Billing Period: 4/1/2010 - 4/30/2010

Activity:	Activity	Employee Name	Hours	Amount
WWTP improvements	33638920982	MARK BUBEL		
WWTP improvements Total:				
Replace Hydro tank	33643408054	MARK BUBEL		
Replace Hydro tank Total:				
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	DIANE COOK		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN FOX		
ACCOUNTING	AC	PEGGY MOBLEY		
ACCOUNTING	AC	ALEXANDER STAHL		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	DIANE BRADLEY		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION Total:				
CIS Modifications 2009	CISMODS09	MARK JOHNS		
CIS Modifications 2009 Total:				
COMMUNICATIONS	CM	GRETCHEN TONER		
COMMUNICATIONS Total:				
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL		
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY		
ENVIRONMENTAL COMPLIANCE SRVCS Total:				
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES		



FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO
FIS IMPROVEMENTS 2009 Total:		
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
FL-FLEET ADMINISTRATION Total:		
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES Total:		
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS
INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER
INFORMATION SYSTEM SERVICES Total:		
LEGAL SERVICES	LG	LISA PIOTROWSKI
LEGAL SERVICES	LG	MARIA GORDIANY
LEGAL SERVICES Total:		
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK
LAWSON VERSION 9 UPGRADE SOFT Total:		
EXP, 2009 Sarasota Rate Case	M92016	BRIAN DEVINE
EXP, 2009 Sarasota Rate Case	M92016	KELLY ANN BURNS
EXP, 2009 Sarasota Rate Case Total:		
EXP, 2010 FL Rate Case	M92105	BRIAN DEVINE
EXP, 2010 FL Rate Case Total:		
OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER
OFFICER SERVICES Total:		



21.00	944.28
21.00	944.28



Power Plant Phase 3 Hard Cost	POWERPH3H	SANDYA KAUSHIK
Power Plant Phase 3 Hard Cost Total:		
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY
Power Plant Phase 3 Soft Cost Total:		
PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO
PURCHASING SERVICES Total:		
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES Total:		
Service Link Related 2009	SVCLINK09	DONALD SUTTER
Service Link Related 2009 Total:		
		NICHOLAS DEBENEDICTIS
Total:		
	1,418,337.90	Grand Total

2010

*14 Excused with pay
**15 Death/Jury/Military

Employee signature
 


Approved by
 


Service Company Billable Allocation

Page 1 of 4
8:44:24 AM
5/27/2010

Company 33 - AU *
Billing Period: 5/1/2010 - 5/31/2010

Activity:	Activity	Employee Name	Hours	Amount
WWTP improvements	33638920982	MARK BUBEL		
WWTP Improvements Total:				
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	DIANE COOK		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	JENNIFER SCHLACK		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN FOX		
ACCOUNTING	AC	ALEXANDER STAHL		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	DIANE BRADLEY		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning Total:				
CIS Modifications 2009	CISMODS09	MARK JOHNS		
CIS Modifications 2009 Total:				
COMMUNICATIONS	CM	GRETCHEN TONER		
COMMUNICATIONS Total:				
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL		
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY		
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY		

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO

FIS IMPROVEMENTS 2009 Total:

FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
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FL-FLEET ADMINISTRATION Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	JESSICA FULLERTON

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	ERIC PETERS
INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
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LEGAL SERVICES Total:

EXP, 2009 Sarasota Rate Case	M92016	BRIAN DEVINE
EXP, 2009 Sarasota Rate Case	M92016	KELLY ANN BURNS
EXP, 2009 Sarasota Rate Case	M92016	KIMBERLY JOYCE

EXP, 2009 Sarasota Rate Case Total:

EXP, 2010 FL Rate Case	M92105	BRIAN DEVINE	40.00 ✓	1,798.64
EXP, 2010 FL Rate Case	M92105	KELLY ANN BURNS	8.00 ✓	303.24
EXP, 2010 FL Rate Case	M92105	MARY HOPPER	1.00 ✓	88.83
EXP, 2010 FL Rate Case	M92105	NAMEER BHATTI	4.00 ✓	155.58

EXP, 2010 FL Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL

53.00	2,346.29
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OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER
OFFICER SERVICES Total:		
Power Plant Phase 3 Hard Cost	POWERPH3H	SANDYA KAUSHIK
Power Plant Phase 3 Hard Cost Total:		
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY
Power Plant Phase 3 Soft Cost Total:		
PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	KAREN CAMPOPIANO
PURCHASING SERVICES Total:		
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES Total:		
Service Link Related 2009	SVCLINK09	DONALD SUTTER
Service Link Related 2009 Total:		
Tele - Unified Communications	UNIFIEDCM	JOSEPH MCBRIDE
Tele - Unified Communications Total:		
		JENNIFER SCHLACK
Total:		
	1,461,484.93	Grand Total

*14 Excused with pay
**15 Death/Jury/Military

5/20/16

Date

Date _____

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)										
311		733		Month	Day	Year	Nameer Bhatti		Service Co (11)										
				May	23	2010													
Daily Hours																			
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
	2														Regular	1	2 1111 100ALLUTIL	601810	AC Accounting
4	4			2			6	4	5	8	8				Regular	1	41 1115 15PASTATE		AC Accounting
2			2												Regular	1	4 1132 32INSTATE		AC Accounting
			1												Regular	1	1 1125 25NJSTATE		AC Accounting
		5		3											Regular	1	8 1131 31TXSTATE		AC Accounting
	2														Regular	1	2 1134 34VASTATE		AC Accounting
		3													Regular	1	3 1137 37MOSTATE		AC Accounting
			1												Regular	1	1 1123 23OHSTATE		AC Accounting
2															Regular	1	2 1124 24ILSTATE		AC Accounting
							2	4							Regular	1	6 1133 33FLSTATE		AC Accounting
				1											Regular	1	1 1126 26MESTATE		AC Accounting
			4												Regular	1	4 1133 33FLSTATE		AC Accounting M 92105 AUF
									3						Regular	1	3 1139 New York Admin		AC Accounting
				2											Regular	1	2 1138 38SCSTATE		AC Accounting
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80			

*14 Excused with pay
**15 Death/Jury/Military

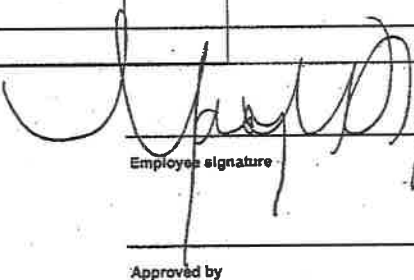
Nameer Bhatti 5/19/10
Employee signature Date

Approved by Date

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)	
Month	Day	Year								
311	674	May	23	2010	Mary McFall Hopper		Service Co (11)			

Daily Hours														Date	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	(for time off)						
			6							6	8				Regular	1	20	1111 100ALLUTIL		AC Accounting
8	8	8	2	8			7	4	8	2					Regular	1	55	1115 15PASTATE		AC Accounting
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1133 33FLSTATE		AC Accounting
							1								Regular	1	1	1133 33FLSTATE		M92103- FLA RPTB CASE
															Regular	1	0	1134 34VASTATE		
															Regular	1	0	1125 25NJSTATE		AC Accounting
															Regular	1	0	1125 25NJSTATE		
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1139 39NYSTATE		AC Accounting
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
							4								Personal/Bday	16	4			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

Employee signature:  Date: 5/19/10

Approved by: _____ Date: _____

*14 Excused with pay
~15 Death/Jury/Military

Approved by

Date _____

Service Company Billable Allocation

Page 1 of 4
9:39:08 AM
6/25/2010

Company 33 - AU *
Billing Period: 6/1/2010 - 6/30/2010

Activity:	Activity	Employee Name	Hours	Amount
Replace Hydro tank	33643408054	MARK BUBEL		
Replace Hydro tank Total:				
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	LISA MOSHER		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	DIANE COOK		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	JENNIFER SCHLACK		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	TIMOTHY SMELTZER		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN FOX		
ACCOUNTING	AC	ALEXANDER STAHL		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	ERIN FEENEY		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	MATTHEW SMELTZER		
ACCOUNTING	AC	DIANE BRADLEY		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION	AD	FREDERICK MARTINO		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning	BANR42PLA	GABRIEL TRIBUANI		
Banner 4.2 Planning	BANR42PLA	SHARON EICHENLAUB		
Banner 4.2 Planning Total:				
CIS Modifications 2009	CISMODS09	MARK JOHNS		

CIS Modifications 2009 Total:

COMMUNICATIONS	CM	GRETCHEN TONER
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COMMUNICATIONS Total:

ENGINEERING	EN	MARK BUBEL
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ENGINEERING Total:

ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO

FIS IMPROVEMENTS 2009 Total:

FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
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FL-FLEET ADMINISTRATION Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	JESSICA FULLERTON

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
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LEGAL SERVICES Total:

LAWSON VERSION 9 UPGRADE	LWSNVER9S	ERIN FEENEY
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LAWSON VERSION 9 UPGRADE SOFT Total:

EXP, 2009 Sarasota Rate Case	M92016	BRIAN DEVINE
EXP, 2009 Sarasota Rate Case	M92016	KIMBERLY JOYCE

EXP, 2009 Sarasota Rate Case Total:

EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS

EXP. 2010 FL Rate Case Total:

104.00	4,111.70
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OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

Power Plant Phase 3 Hard Cost	POWERPH3H	SANDYA KAUSHIK
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Power Plant Phase 3 Hard Cost Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO

SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER
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Service Link Related 2009 Total:

Tele - Unified Communications	UNIFIEDCM	JOSEPH MCBRIDE
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Tele - Unified Communications Total:

1,424,219.12	Grand Total
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*14 Excused with pay
*15 Death/Jury/Military

Employee Timesheet

311
203

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)	
2000		203		Month	Day	Year	Devine, Brian		Service Co (11)	
June		20		2010						

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
				4			2					4			Regular	1	10	1131 31TXSTATE	601810	M91834 Exp. 2009 Texas Rate Case Exp
			2												Regular	1	2	1115 15PASTATE	601810	M91968 - 2009 PA Rate Case
			2						4	2					Regular	1	8	1133 33FLSTATE	601810	M92105 - 2010 AUF Rate Case
			2					2							Regular	1	4	1125 25NJSTATE	601810	M92036 - NJ Rate Case
			2	4			6	6	4	6	4				Regular	1	32	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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															Regular	1	0			
															Regular	1	0			

*14 Excused with pay
**15 Death/Jury/Military

B. Devine 6/17/10
Employee signature Date
K. Devine 6/17/10
Approved by Date

*14 Excused with pay
**15 Death/Jury Military

Employee signature _____

Date _____

Approved by _____

Date _____

*14 Excused with pay
 **15 Death/Jury/Military

Employee Timesheet

Service Company Billable Allocation

Page 1 of 4
1:58:13 PM
8/5/2010

Company 33 - AU *
Billing Period: 7/1/2010 - 7/31/2010

Activity:	Activity	Employee Name	Hours	Amount
WWTP improvements	33638920982	MARK BUBEL		
WWTP improvements Total:				
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	LISA MOSHER		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	DIANE COOK		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	TIMOTHY SMELTZER		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN FOX		
ACCOUNTING	AC	PEGGY MOBLEY		
ACCOUNTING	AC	ALEXANDER STAHL		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	MATTHEW SMELTZER		
ACCOUNTING	AC	DIANE BRADLEY		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	BRIAN DINGERDISSEN		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION	AD	FREDERICK MARTINO		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning	BANR42PLA	DIANE BRADLEY		
Banner 4.2 Planning	BANR42PLA	GABRIEL TRIBUANI		
Banner 4.2 Planning	BANR42PLA	SHARON EICHENLAUB		

Banner 4.2 Planning Total:

CIS Modifications 2009	CISMODS09	MARK JOHNS
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CIS Modifications 2009 Total:

COMMUNICATIONS	CM	GRETCHEN TONER
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COMMUNICATIONS Total:

ENGINEERING	EN	MARK BUBEL
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ENGINEERING Total:

ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO

FIS IMPROVEMENTS 2009 Total:

FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
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FL-FLEET ADMINISTRATION Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	JESSICA FULLERTON
HUMAN RESOURCE SERVICES	HR	MARY RODDY

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	ERIC PETERS
INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
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LEGAL SERVICES Total:

EXP, 2009 Sarasota Rate Case	M92016	KIMBERLY JOYCE
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EXP, 2009 Sarasota Rate Case Total:

EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS
EXP. 2010 FL Rate Case	M92105	MARY HOPPER
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI

8.00 ✓	359.75
36.50 ✓	1,383.62
1.00 ✓	88.83
21.00 ✓	824.61

EXP. 2010 FL Rate Case Total:

66.50	2,656.81
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OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	CHRISTOPHE FRANKLIN
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO

SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER
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Service Link Related 2009 Total:

Tele - Unified Communications	UNIFIEDCM	JOSEPH MCBRIDE
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Tele - Unified Communications Total:

1,350,183.21	Grand Total
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Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)										
311		632		Month	Day	Year	Kelly Ann Burns		Service Co (11)										
				July	4	2010													
Daily Hours																			
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
8			8				4	2	4	4	4				Regular	1	34	1111 100ALLUTIL	AC Accounting
															Regular	1	0	1135 35NCSTATE	
							4	6	4	4	4				Regular	1	22	1133 33FLSTATE	m92105
8															Regular	1	8	1115 15PASTATE	AC 22
															Regular	1	0	1132 32INSTATE	
															Regular	1	0	1133 33FLSTATE	
		8													Regular	1	8	1125 25NJSTATE	m92140
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
				8										06/25/10	Vacation	3	8		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military

Kelly Ann Burns 6/30/10
Employee signature Date
K. Burns 7/1/10
Approved by Date

 Employee signature

 Date

 Approved by

 Date

Employee Timesheet

*14 Excused with pay
*15 Death/Jury/Military

Employee signature _____

Approved by _____

Exhibit SS-11, Pagee 000575 of 000737

*14 Excused with pay
**15 Death/Jury/Military

Employee signature _____

Date _____

Approved by _____

Date _____

*14 Excused with pay
*15 Death/Jury/Military

Employee signature _____

Date

Approved by _____

Gate

Service Company Billable Allocation

Company 33 - AU *
Billing Period: 8/1/2010 - 8/31/2010

Page 1 of 4
10:38:20 AM
9/1/2010

Activity:	Activity	Employee Name	Hours	Amount
WWTP improvements	33638920982	MARK BUBEL		
WWTP improvements Total:				
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	LISA MOSHER		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	DIANE COOK		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	JOHN SCARDUZIO		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	TIMOTHY SMELTZER		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN KRESZSWICK		
ACCOUNTING	AC	PEGGY MOBLEY		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	MATTHEW SMELTZER		
ACCOUNTING	AC	ANN MARGARET RUSSO		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING	AC	ALISON MCVICKER		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	BRIAN DINGERDISSEN		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION	AD	FREDERICK MARTINO		
AD-ADMINISTRATION	AD	EMILY HERMAN		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning	BANR42PLA	DIANE BRADLEY		
Banner 4.2 Planning	BANR42PLA	GABRIEL TRIBUJANI		
Banner 4.2 Planning	BANR42PLA	SHARON EICHENLAUB		
Banner 4.2 Planning Total:				

CIS Modifications 2009	CISMODS09	MARK JOHNS
CIS Modifications 2009 Total:		
COMMUNICATIONS	CM	GRETCHEN TONER
COMMUNICATIONS Total:		
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY
ENVIRONMENTAL COMPLIANCE SRVCS Total:		
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO
FIS IMPROVEMENTS 2009 Total:		
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
FL-FLEET ADMINISTRATION Total:		
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	JESSICA FULLERTON
HUMAN RESOURCE SERVICES	HR	MARY RODDY
HUMAN RESOURCE SERVICES Total:		
INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER
INFORMATION SYSTEM SERVICES Total:		
LEGAL SERVICES	LG	LISA PIOTROWSKI
LEGAL SERVICES Total:		
EXP, 2009 Sarasota Rate Case	M92016	BRIAN DEVINE
EXP, 2009 Sarasota Rate Case	M92016	KIMBERLY JOYCE
EXP, 2009 Sarasota Rate Case Total:		
EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS
EXP. 2010 FL Rate Case	M92105	MARY HOPPER
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI
EXP. 2010 FL Rate Case Total:		

66.00 ✓	2,967.75
185.00 ✓	7,012.67
1.00 ✓	88.83
45.00 ✓	4,154.73
99.00 ✓	3,887.44
396.00	18,111.42

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER
---------------------------	-----------	---------------

Service Link Related 2009 Total:

2,126,325.07	Grand Total
--------------	--------------------


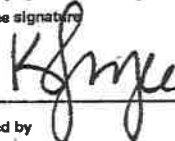
*14 Excused with pay
--15 Death/Jury/Military

Employee Timesheet

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
Month	Day	Year				
2030	203	August	15	2010	Devine, Brian	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
6	6	6													Regular	1	18	1133 33FLSTATE	601810	M92105 AUF Rate Case
2	2	2	8	8						2	2				Regular	1	26	1111 100ALLUTIL	601810	AC Accounting
										6	6				Regular	1	12	1135 35NCSTATE	601810	M92126 NC Cons
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
							8	8	8						Vacation	3	24			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

 8/12/10
 Employee signature Date
 8/12/10
 Approved by Date

*14 Excused with pay
*15 Death/Jury/Military

Approved by _____ Date _____

*14 Excused with pay
**15 Death/Jury/Military

Employee signature _____

Date _____

Approved by _____

Date _____

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 00

*14 Excused with pay
~15 Death/Jury/Military

Employee signature Molly J. Breen Date 7/29/10

Approved by K. Frye Date 7/29/10

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	632	August	29	2010	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	8														Regular	1	8	1111 100ALLUTIL		AC Accounting
															Regular	1	0	1135 35NCSTATE		
															Regular	1	0	1133 33FLSTATE		
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1132 32INSTATE		
		6	4					8	7	8	8				Regular	1	41	1133 33FLSTATE		m92105
8		2							1						Regular	1	11	1125 25NJSTATE		m92140
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
			4	8			8							19th,20th,23rd	Vacation	3	20			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excluded with pay
**15 Death/Jury/Military

Kelly Ann Burns 8/25/10
Employee signature Date

Approved by Date

Exhibit SS-11, Pagee 000586 of 000737

*14 Excused with pay
**15 Death/Jury/Military

Employee signature _____

Date _____

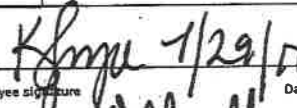
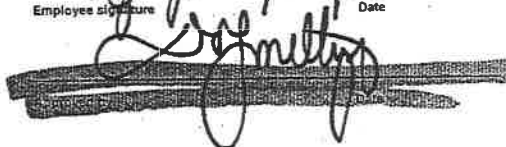
Approved by

Date _____

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
30131	680	July	31	2010	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
8	8	8	8	8											Regular	1	40	1111 100ALLUTIL	601810	AC Accounting	
															Regular	1	0	1188 LWW	601810		
							2	2		2	2	2			Regular	1	10	1124 24ILSTATE		M-92013	
															Regular	1	0	1140 NYWS Admin			
															Regular	1	0	1134 34VASTATE			
							2	2		2	2	2			Regular	1	10	1132 32INSTATE		M-91936	
										2	2	2			Regular	1	6	1133 33FLSTATE		M-92105	
							2	2		2	2	2			Regular	1	10	1115 15PASTATE		AC ACCT	
															Regular	1	0	1115 15PASTATE			
															Regular	1	0	1133 33FLSTATE			
							2	2							Regular	1	4	1137 37MOSTATE		AC Accounting	
															Regular	1	0	1135 35NCSTATE			
															Regular	1	0	1125 25NJSTATE			
															Regular	1	0	1123 23OHSTATE			
															Overtime	5	0				
															Holiday	2	0				
															Vacation	3	0				
															Sick	4	0				
															Ex. Pd	14	0				
															Ex. Pd	15	0				
															Personal/Bday	16	0				
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80				✓

*14 Excused with pay
**15 Death/Jury/Military


 Employee signature _____ Date 7/29/10


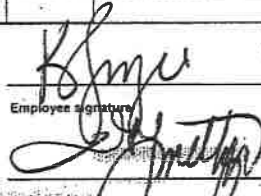
Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)										
304 311		660		Month	Day	Year	Kimberly Joyce		Service Co (11)										
				August	14	2010													
Daily Hours																			
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
				8											Regular	1	8 1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0 1188 LWW	601810	
2	2	2	2				8	8	4	4					Regular	1	32 1124 24ILSTATE		M-92013
															Regular	1	0 1140 NYWS Admin		
															Regular	1	0 1134 34VASTATE		
															Regular	1	0 1132 32INSTATE		
3	3	3	3							4	4				Regular	1	20 1133 33FLSTATE		M-92105 AC Accounting
1	3	3	3						4						Regular	1	14 1115 15PASTATE		
															Regular	1	0 1115 15PASTATE		
											4				Regular	1	4 1133 33FLSTATE		M-92016
2															Regular	1	2 1137 37MOSTATE		AC Accounting
															Regular	1	0 1135 35NCSTATE		
															Regular	1	0 1125 25NJSTATE		
															Regular	1	0 1123 23OHSTATE		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80			


*14 Excused with pay
**15 Death/Jury/Military

Employee signature: Kimberly Joyce Date: 8/12/10
Approved by: [Signature] Date: 8/24

Exhibit SS-11, Page# 000589 of 000737

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)											
Month		Day		Year			Name		(Co Number)											
August		28		2010			Kimberly Joyce		Service Co (11)											
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
4				8											Regular	1	12	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
3	2						6	6	8	8					Regular	1	33	1124 24ILSTATE		M-92013
															Regular	1	0	1140 NYWS Admin		
															Regular	1	0	1134 34VASTATE		
	3														Regular	1	3	1132 32INSTATE		M-91936
		6	6								7				Regular	1	19	1133 33FLSTATE		M-92105
	2														Regular	1	2	1115 15PASTATE		AC Accting
	1														Regular	1	1	1115 15PASTATE		AC Accting
																		1114 100AQUA RESOURCES		AC Accounting
															Regular	1	0	1133 33FLSTATE		
		2	2												Regular	1	4	1137 37MOSTATE		AC Accounting
															Regular	1	0	1135 35NCSTATE		
1							2	2			1				Regular	1	6	1114 100AQUA RESOURCES		AC Accting
															Regular	1	0	1123 23OHSTATE		
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

Employee signature:  Date: 8/27/10

Approved by:  Date: 11/12/10

*14 Excused with pay
**15 Death/Jury/Military

Employee signature: *Kimberly Joyce* Date: 8/27/10
Approved by: *[Signature]* Date: 11/12/10

*14 Excused with pay
**15 Death/Jury/Military

Name: Naameen Bhatt Date: 7/28/10

Employee signature: K. J. J. J. J. Date: 7/29/10

Approved by: K. J. J. J. J. Date: 7/29/10

Norman Burt 8/12/2010

Employee signature Date

K. Burt 8/12/10

Approved by Date

*14 Excused with pay
-15 Death/Jury/Military

*14 Excused with pay
**15 Death/Jury/Military

Employee signature

Date _____

Approved by _____

Date _____

AWSS N General Ledger Journal Entry

Page 9 1000 lines

Entity	33	Source Code	JE
Year	2010	Desc Default	J
Period	8	Reference	
System Code	GL	Post Date	8/31/2010
Entity	N	Auto Reverse	N
Description	Corp Service Allocation August 2010		

Reset 'Add' Button

Clear Form

Result GL40.2	Journal header added - continue
Result GL40.1	Upload to GL40.1 Completed without Errors

Journal Number: 10

Send	1	row at a time				Balancing Totals	0.00	0.00
To Company	Accounting Unit	Base Account	Sub Account	Activity	Account Category	Amount	Units	Journal Entry Line Description
	9001	105030		33900119107		683.92		Corp capital charges
	9001	634810				(55,135.10)		Corp capital charges
	9001	634900				55,135.10		Corp services Mgmt Fees
	9001	634810				(23,135.32)		Corporate Services Capital
	9001	105030		33638920982		322.54		Corp capital charges
	9001	105030		33900118257		1,629.53		Corp capital charges
	9001	105030		33900119813		452.39		Corp capital charges
	9001	105030		33900120660		277.70		Corp capital charges
	9001	105030		33900118489		470.83		Corp capital charges
	2016	186101		M92016		1,186.99		Corp capital charges
	9001	186101		M92105		18,111.42		Corp capital charges

Prepared by:  09/01/10

Approved by:  9/1/10

②

Service Company Billable Allocation

Page 1 of 4
6:41:53 PM
10/4/2010

Company 33 - AU *
Billing Period: 9/1/2010 - 9/30/2010

Activity:	Activity	Employee Name	Hours	Amount
WWTP improvements	33638920982	MARK BUBEL		
WWTP Improvements Total:				
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	LISA MOSHER		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	JOHN SCARDUZIO		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN KRESZSWICK		
ACCOUNTING	AC	PEGGY MOBLEY		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	ANN MARGARET RUSSO		
ACCOUNTING	AC	DIANE BRADLEY		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING	AC	ALISON MCVICKER		
ACCOUNTING	AC	ALISON MCVICKER		
ACCOUNTING	AC	KIM SMITH		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	BRIAN DINGERDISSEN		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION	AD	FREDERICK MARTINO		
AD-ADMINISTRATION	AD	EMILY HERMAN		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning	BANR42PLA	DIANE BRADLEY		
Banner 4.2 Planning	BANR42PLA	GABRIEL TRIBUANI		
Banner 4.2 Planning	BANR42PLA	SHARON EICHENLAUB		
Banner 4.2 Planning Total:				

CIS Modifications 2009	CISMODS09	MARK JOHNS
CIS Modifications 2009 Total:		
COMMUNICATIONS	CM	GRETCHEN TONER
COMMUNICATIONS Total:		
ENGINEERING	EN	MARK BUBEL
ENGINEERING Total:		
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY
ENVIRONMENTAL COMPLIANCE SRVCS Total:		
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO
FIS IMPROVEMENTS 2009 Total:		
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
FL-FLEET ADMINISTRATION Total:		
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	MARY RODDY
HUMAN RESOURCE SERVICES Total:		
INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER
INFORMATION SYSTEM SERVICES Total:		
LEGAL SERVICES	LG	LISA PIOTROWSKI
LEGAL SERVICES Total:		
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS
EXP. 2010 FL Rate Case	M92105	MARY HOPPER
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI

41.00 ✓	1,554.16
11.00 ✓	983.66
14.00 ✓	1,266.38
63.00 ✓	2,497.22

EXP. 2010 FL Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER
---------------------------	-----------	---------------


Service Link Related 2009 Total:

		NICHOLAS DEBENEDICTIS
--	--	-----------------------


Total:

1,406,990.77 Grand Total

*14 Excused with pay
*15 Death/Jury/Military


 Employee signature

9/9/10
 Date


 Approved by

9/10
 Date

Exhibit SS-11 Page 000598 of 000737

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)										
Month		Day		Year															
301 311		680		September 11 2010			Kimberly Joyce		Service Co (11)										
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
											8				Regular	1	8 1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0 1188 LWW	601810	
															Regular	1	0 1124 24ILSTATE		
															Regular	1	0 1140 NYWS Admin		
															Regular	1	0 1134 34VASTATE		
		8	8	8				8							Regular	1	32 1132 32INSTATE		M-91936
6															Regular	1	6 1133 33FLSTATE		M-92105
									8	8					Regular	1	16 1115 15PASTATE		AC-ACCT.
															Regular	1	0 1115 15PASTATE		
															Regular	1	0 1133 33FLSTATE		
2															Regular	1	2 1137 37MOSTATE		AC Accounting
															Regular	1	0 1135 35NCSTATE		
															Regular	1	0 1125 25NJSTATE		
															Regular	1	0 1123 23OHSTATE		
															Overtime	5	0		
								8							Holiday	2	8		
8															Vacation	3	8		
															Sick	4	0		
															*Ex. Pd	14	0		
															*Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80			

Employee signature
K. Joyce 9/10/10
Date

Approved by
J. Smith
Date

M-91936
M-92105
~~AC-ACCT.~~

Employee signature Kimberly Joyce Date 9/10/10
Approved by [Signature] Date _____

*14 Excused with pay
**15 Death/Jury/Voluntary

Name: Butt Date: 9/8/2008
 Employee signature: _____ Date: _____
 Approved by: K. Lopez Date: 9/10

*14 Excused with pay
**15 Death/Jury/Military

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)										
311		632		Month	Day	Year	Kelly Ann Burns		Service Co (11)										
September		26		2010															
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
5	7	8	8				6		4	4	4				Regular	1	46	1111 100ALLUTIL	AC Accounting
															Regular	1	0	1135 35NCSTATE	
	1						2	7	4	4	4				Regular	1	22	1133 33FLSTATE	m92105
															Regular	1	0	1115 15PASTATE	
															Regular	1	0	1132 32INSTATE	
															Regular	1	0	1133 33FLSTATE	m92105
3							1								Regular	1	4	1125 25NJSTATE	m92500
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
														09/17/10	Vacation	3	8		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

Kelly Ann Burns

Employee signature

9/22/10

Date

K. Burns

Approved by

9/22/10

Date

*14 Excused with pay
**15 Death/Jury/Military

Kelly Ann Burns 9/22/10
Employee signature Date
K. Burns 9/22/10
Approved by Date

*14 Excused with pay,
*15 Death/Jury/Military

Name: Nemee Bhutb Date: 9/22/2018
 Employee signature: [Signature] Date: 9/22/2018
 Approved by: [Signature] Date: 9/22/2018

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311	680	September	25	2010	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
							6		8	4	8					Regular	1	26	1111 100ALLUTIL	601810	AC Accounting
8	8															Regular	1	16	1188 LWW	601810	AC Accounting
							2									Regular	1	2	1188 LWW		M-92229
																Regular	1	0	1140 NYWS Admin		
																Regular	1	0	1134 34VASTATE		
			8	8												Regular	1	16	1132 32INSTATE		M-91936
					2			8								Regular	1	0	1133 33FLSTATE		AC Accounting
																Regular	1	10	1115 15PASTATE		
																Regular	1	0	1115 15PASTATE		
					4					4						Regular	1	8	1133 33FLSTATE		M-92105
																Regular	1	0	1137 37MOSTATE		AC Accounting
					2											Regular	1	2	1114 100AQUA RESOURCES		AC Accounting
																Regular	1	0	1125 25NJSTATE		
																Regular	1	0	1123 23OHSTATE		
																Overtime	5	0			
																Holiday	2	0			
																Vacation	3	0			
																Sick	4	0			
																*Ex. Pd	14	0			
																**Ex. Pd	15	0			
																Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0			Total Hrs		60			


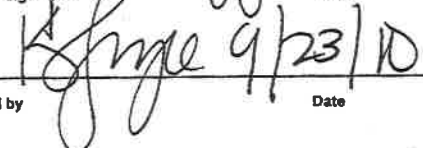
*14 Excluded with pay
**15 Death/Jury/Military

Employee signature: *K. Joyce* Date: 9/23/10
[Signature] Date: 10/19/10
Approved by: *[Signature]* Date:

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)		
Month		Day		Year							
311		674		September 26		2010		Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
											8				Regular	1	8 1111 100ALLUTIL		AC Accounting
6	4	8	5	8			5	3	8	5					Regular	1	52 1115 15PASTATE		AC Accounting
															Regular	1	0 1134 34VASTATE		AC Accounting
2	2		2				1	2		2					Regular	1	11 1133 33FLSTATE		M92105 - 2010 AUK Rate G
	2							3		1					Regular	1	6 1134 34VASTATE		M91525 - 2009 VA Consolidate
			1				2								Regular	1	3 1137 37MOSTATE		M92049 - Missouri Rate Case
															Regular	1	0 1139 39NYSTATE		AC Accounting
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military

Employee signature:  Date: 9/23/10
Approved by:  Date: 9/23/10

Service Company Billable Allocation

Page 1 of 4
3:17:21 PM
11/4/2010

Company 33 - AU *
Billing Period: 10/1/2010 -

Activity:	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	BRIAN DEVINE		
ACCOUNTING	AC	GREGORY MCWILLIAMS		
ACCOUNTING	AC	MARY SUPER		
ACCOUNTING	AC	CAROLINE WALLO		
ACCOUNTING	AC	LINDA SLATCHER		
ACCOUNTING	AC	MARGARET MARLOWE		
ACCOUNTING	AC	TERESA MCGONIGLE		
ACCOUNTING	AC	WILLIAM JERDON		
ACCOUNTING	AC	DAVID NEWTON		
ACCOUNTING	AC	FRANCIS SPOLLEN		
ACCOUNTING	AC	BRIAN MELTON		
ACCOUNTING	AC	THOMAS MCGUIRE		
ACCOUNTING	AC	AMY KUPAY		
ACCOUNTING	AC	LESLIE PRAHAR		
ACCOUNTING	AC	SEBASTIAN MORALES		
ACCOUNTING	AC	KELLY ANN BURNS		
ACCOUNTING	AC	LISA DELEON		
ACCOUNTING	AC	STAN SZCZYGIEL		
ACCOUNTING	AC	THOMAS O'CONNOR		
ACCOUNTING	AC	MARY HOPPER		
ACCOUNTING	AC	KIMBERLY JOYCE		
ACCOUNTING	AC	CHARLES TWINING		
ACCOUNTING	AC	ROSIE CHEAH		
ACCOUNTING	AC	MITCHELL ARCH		
ACCOUNTING	AC	PAULINE ELLSWORTH		
ACCOUNTING	AC	ANTHONY RIEGEL		
ACCOUNTING	AC	JOHN SCARDUZIO		
ACCOUNTING	AC	NAMEER BHATTI		
ACCOUNTING	AC	DIANA MOY KELLY		
ACCOUNTING	AC	LUIS GARCIA		
ACCOUNTING	AC	ANNETTE MILLER-SMITH		
ACCOUNTING	AC	BARBARA LATINI		
ACCOUNTING	AC	XAVIERA JONES		
ACCOUNTING	AC	DOLORES BYRNES		
ACCOUNTING	AC	ROSEMARY MARINO		
ACCOUNTING	AC	MEGHAN KRESZSWICK		
ACCOUNTING	AC	PEGGY MOBLEY		
ACCOUNTING	AC	MARY PLATE		
ACCOUNTING	AC	MARGARET MARTIN		
ACCOUNTING	AC	WARREN SCOTT		
ACCOUNTING	AC	KEVIN CASTELLANO		
ACCOUNTING	AC	LINDSEY CZERPAK		
ACCOUNTING	AC	ANN MARGARET RUSSO		
ACCOUNTING	AC	CHRISTOPHE FRANKLIN		
ACCOUNTING	AC	ALISON MCVICKER		
ACCOUNTING	AC	ALISON MCVICKER		
ACCOUNTING	AC	KIM SMITH		
ACCOUNTING Total:				
AD-ADMINISTRATION	AD	LISA MOSHER		
AD-ADMINISTRATION	AD	TERESA MCGONIGLE		
AD-ADMINISTRATION	AD	MARIA GORDIANY		
AD-ADMINISTRATION	AD	KEISHA CURETON		
AD-ADMINISTRATION	AD	BRIAN DINGERDISSEN		
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN		
AD-ADMINISTRATION	AD	FREDERICK MARTINO		
AD-ADMINISTRATION	AD	EMILY HERMAN		
AD-ADMINISTRATION Total:				
Banner 4.2 Planning	BANR42PLA	DAVID NEWTON		
Banner 4.2 Planning	BANR42PLA	MARK JOHNS		
Banner 4.2 Planning	BANR42PLA	ISABELLA CORSARO		
Banner 4.2 Planning	BANR42PLA	DIANE BRADLEY		
Banner 4.2 Planning	BANR42PLA	SHARON EICHENLAUB		
Banner 4.2 Planning	BANR42PLA	DOUGLAS WEBER		
Banner 4.2 Planning Total:				
CIS Modifications 2009	CISMODS09	MARK JOHNS		
CIS Modifications 2009	CISMODS09	DOUGLAS WEBER		

CIS Modifications 2009 Total:

COMMUNICATIONS CM GRETCHEN TONER

COMMUNICATIONS Total:

ENGINEERING EN MARK BUBEL

ENGINEERING Total:

ENVIRONMENTAL COMPLIANCE SRV EV MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV EV CAROLYN HATHAWAY

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IMPROVEMENTS 2009 FISIMPV09 JORGE PERALES
FIS IMPROVEMENTS 2009 FISIMPV09 ROGER LUO

FIS IMPROVEMENTS 2009 Total:

FL-FLEET ADMINISTRATION FL CHARLES STEVENSON

FL-FLEET ADMINISTRATION Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	MARY RODDY

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE
INFORMATION SYSTEM SERVICES	IS	RUDOLPH DELPRETE
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES LG LISA PIOTROWSKI

LEGAL SERVICES Total:

EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS	55.00 ✓	2,084.83
EXP. 2010 FL Rate Case	M92105	MARY HOPPER	68.00 ✓	6,080.77
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE	10.00 ✓	904.59
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI	57.00 ✓	2,259.38

EXP. 2010 FL Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	CHRISTOPHE FRANKLIN
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN


SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER
---------------------------	-----------	---------------

Service Link Related 2009 Total:

1,506,561.28	Grand Total
--------------	--------------------




 Employee signature

10/21/10
 Date

Approved by _____ Date _____

Employee Timesheet

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	632	October	10	2010	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
			2	4			8	4	8	4	4				Regular	1	34	1111 100ALLUTIL		AC Accounting
															Regular	1	0	1135 35NCSTATE		
4	8	8	6	4				4		4	4				Regular	1	42	1133 33FLSTATE		m92105
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1133 33FLSTATE		
4															Regular	1	4	1125 25NJSTATE		m92500
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd.	14	0			
															**Ex. Pd.	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

Kelly Ann Burns 10/6/10
Employee signature Date

K. Burns 10/6/10
Approved by Date

*14 Excused with pay
*15 Death/Jury/Military

Approved by

Date _____

*14 Excused with pay
**15 Death/Jury/Military

Employee Timesheet

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
301311	680	October	9	2010	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
											8			Regular	1	8	1111 100ALLUTIL	601810	AC Accounting
														Regular	1	0	1188 LWW	601810	AC Accounting
										3				Regular	1	3	1124 24ILSTATE		AC Accounting
														Regular	1	0	1140 NYWS Admin		
														Regular	1	0	1134 34VASTATE		
8							7	8	8					Regular	1	31	1132 32INSTATE		M-91936
				8						2				Regular	1	10	1133 33FLSTATE		M-92105
														Regular	1	0	1115 15PASTATE		
	2	2	2							3				Regular	1	9	1124 24ILSTATE		AC Accounting
														Regular	1	0	1133 33FLSTATE		
	2	2	2				1							Regular	1	7	1137 37MOSTATE		AC Accounting
	2	2	2											Regular	1	6	1132 32INSTATE		AC Accounting
														Regular	1	0	1125 25NJSTATE		
	2	2	2											Regular	1	6	1123 23OHSTATE		AC Accounting
														Overtime	5	0			
														Holiday	2	0			
														Vacation	3	0			
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
														Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	Total Hrs		80			

*14 Excused with pay
**15 Death/Military

Employee signature: K. Joyce Date: 10/7/10
 Approved by: [Signature] Date: 10/19/10

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
311		733		Month	Day	Year	Nameer Bhatti		Service Co (11)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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*14 Excused with pay
**15 Death/Jury/Military

Nameer Bhatti 10/20/2016
Employee signature Date

Approved by Date

*14 Excused with pay
**15 Death/Jury/Military

Employee Timesheet

OFFICER SERVICES	OF	WILLIAM PISZKER
OFFICER SERVICES Total:		
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO
Power Plant Phase 3 Soft Cost Total:		
PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO
PURCHASING SERVICES Total:		
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN
SHAREHOLDER SERVICES Total:		
Service Link Related 2009	SVCLINK09	DONALD SUTTER
Service Link Related 2009 Total:		
	1,525,136.18	Grand Total

ENGINEERING Total:

ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IMPROVEMENTS 2009	FISIMPV09	AMY KUPAY
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO

FIS IMPROVEMENTS 2009 Total:

FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON
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FL-FLEET ADMINISTRATION Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE
HUMAN RESOURCE SERVICES	HR	MARY RODDY

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	MARK KELLY
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK
INFORMATION SYSTEM SERVICES	IS	MARK JOHNS
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO
INFORMATION SYSTEM SERVICES	IS	DAVID FOX
INFORMATION SYSTEM SERVICES	IS	ROGER LUO
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE
INFORMATION SYSTEM SERVICES	IS	JOHN CHILDERS
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
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LEGAL SERVICES Total:

EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE	2.00 ✓	89.40
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS	23.00 ✓	868.62
EXP. 2010 FL Rate Case	M92105	MARY HOPPER	33.00 ✓	2,823.30
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE	4.00 ✓	358.72
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI	28.00 ✓	1,108.21

EXP. 2010 FL Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER

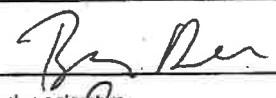

2.00 ✓	89.40
23.00 ✓	868.62
33.00 ✓	2,823.30
4.00 ✓	358.72
28.00 ✓	1,108.21
90.00	5,248.25

Timesheet to be
filed in Perm. file

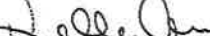
Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
Month	Day	Year				
2030	203	November	21	2010	Devine, Brian	Service Co (11)


Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
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															Holiday	2	0				
															Vacation	3	0				
							8								Sick	4	8				
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															**Ex. Pd	15	0				
															Personal/Bday	16	0				
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80				

*14 Excused with pay
**15 Death/Jury/Military

 11/18/10
 Employee signature Date
 11/18/10
 Approved by Date

*14 Excused with pay
**15 Death/Jury/Military


 Employee signature 11/18/10
 Date


 Approved by 11/18/10
 Date

*14 Excused with pay
*15 Death/Jury/Military

Employee signature _____

Date: _____

Approved by _____

Date _____

*14 Excused with pay
**15 Death/Jury/Military

Employee signature

Date _____

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Date _____

*14 Excused with pay
**15 Death/Jury/Military

*14 Excused with pay
~15 Death/Jury/Military

Approved by _____ Date _____

Lawson portal - Transaction Analysis (GL90.1) - Windows Internet Explorer

https://lpsedapp1.lawsonamerica.com/lawson/portal/

Lawson portal - Transaction Analysis (GL90.1)

Drill Arounds - Webpage Dialog

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DRILL EXPLORER

- ☐ Transaction Detail
- ☒ Transaction Amounts
- ☐ Associated Journal Transactions
- ☐ Journal Header
- ☐ Account
- ☐ Activity
- ☐ Activity Management
- ☐ M92105
- ☐ M92105
- ☐ M92105
- ☐ M92105
- ☐ Transaction Detail
- ☐ General Ledger
- ☐ M92105
- ☐ Account Transactions - Amounts
- ☐ Account Transactions - Units

AC, BD, GL Object Id: 12065021 Expense Projects 28454624

Activity Group: 050 EXP, 2010 FL Rate Case

Account Activity: M92105

Account Category: 005 Expense Tracking

Type, Expense Code: AC side of AC and GL trans

Xfer Flag, Rsn Code: Capitalize: No

Tran, Post Date: 11/18/2010 11/21/2010 Capitalized:

System, Source, Ref: PR PW PA198 601810 0

Account: 11 1133

Description: Expense accrual

AC190, AC191 Status: Posted Yes

Transaction Amount: 256.50 USD ✓

Activity Amount: 256.50 USD

Activity Group Amount: 256.50 USD

Units: 4.00 ✓

From or Resource CO: 10

Resource Type, Code: PR Employee 000000680 JOYCE, KIMBERLY A. ✓

Update Date, Time: 11/22/2010 14:25:53 ✓

Payroll
Transaction

INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE
INFORMATION SYSTEM SERVICES	IS	JOHN CHILDERS
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

IT Resource Tracking System	ITTRACKSY	ISABELLA CORSARO		
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IT Resource Tracking System Total:

LEGAL SERVICES	LG	TERESA MCGONIGLE		
LEGAL SERVICES	LG	LISA PIOTROWSKI		
LEGAL SERVICES	LG	MARIA GORDIANY		

LEGAL SERVICES Total:

LAWSON VERSION 9 UPGRADE SOF	LWSNVER9S	DAVID NEWTON		
LAWSON VERSION 9 UPGRADE SOF	LWSNVER9S	AMY KUPAY		
LAWSON VERSION 9 UPGRADE SOF	LWSNVER9S	SANDYA KAUSHIK		
LAWSON VERSION 9 UPGRADE SOF	LWSNVER9S	JORGE PERALES		
LAWSON VERSION 9 UPGRADE SOF	LWSNVER9S	THOMAS BASQUILL		

LAWSON VERSION 9 UPGRADE SOFT Total:

EXP, 2009 Sarasota Rate Case	M92016	BRIAN DEVINE		
EXP, 2009 Sarasota Rate Case	M92016	KELLY ANN BURNS		
EXP, 2009 Sarasota Rate Case	M92016	KIMBERLY JOYCE		

EXP, 2009 Sarasota Rate Case Total:

EXP, 2010 FL Rate Case	M92105	BRIAN DEVINE	20.00	1,065.86
EXP, 2010 FL Rate Case	M92105	KELLY ANN BURNS	37.00	1,899.04
EXP, 2010 FL Rate Case	M92105	MARY HOPPER	25.00	2,618.89
EXP, 2010 FL Rate Case	M92105	KIMBERLY JOYCE	36.00	4,111.30
EXP, 2010 FL Rate Case	M92105	NAMEER BHATTI	116.00	4,907.59

EXP, 2010 FL Rate Case Total:

234.00	14,602.68
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OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	CHRISTOPHE FRANKLIN
OFFICER SERVICES	OF	CHRISTOPHE FRANKLIN
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:


Power Plant Phase 3 Hard Cost	POWERPH3H	SANDYA KAUSHIK		
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Power Plant Phase 3 Hard Cost Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON		
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY		
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK		
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES		
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES		
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO		

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER		
PURCHASING SERVICES	PU	CATHERINE DESANTIS		
PURCHASING SERVICES	PU	KAREN CAMPOPIANO		


 Employee signature Date 12/2/10


 Approved by Date 12/2

Employee Timesheet

Docket No, 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000627 of 000737

Dept Number		Employee Number		Two Week Period Ending		Year		Employee Name		Company (Co Number)	
311		674		December 5		2010		Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
															Regular	1	0	1111 100ALLUTIL	AC Accounting
4	4	4					2	3	4						Regular	1	21	1115 15PASTATE	AC Accounting
															Regular	1	0	1134 34VASTATE	AC Accounting
4	4	4					6	3	4						Regular	1	25	1133 33FLSTATE	M92105-2010 AUF PATT (CA)
															Regular	1	0	1125 25NJSTATE	AC Accounting
								2							Regular	1	2	1134 34VASTATE	AC Accounting
															Regular	1	0		
															Regular	1	0		
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Name: Namir Bhatt Date: 12/1/10
 Employee signature _____ Date _____
 Approved by: K. Gupta Date: 12/2

*14 Excused with pay
**15 Death/Jury/Military

Name: Anna White 11/18/2010

Employee signature: K. J. White Date: 11/18/10


Approved by: _____ Date: _____

Employee signature
 Date

Approved by
 Date

Employee Timesheet

 12/15/10

Employee signature Date

Approved by Date

Employee Timesheet

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
311	632	Month	Day	Year		
		December	19	2010	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
		4	6			5								Regular	1	19	1133 33FLSTATE	601810	M92105 EXP. 2010 FL Rate Case	
	4	4							8	8				Regular	1	26	1111 100ALLUTIL		AC Accounting	
														Regular	1	0	1115 15PASTATE		M92161 Aqua IN. South Haven Rate Case	
	4		2				8	8						Regular	1	22	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case	
8														Regular	1	10	1115 15PASTATE		M 92229	
														Regular	1	0				
														Regular	1	0				
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														Regular	1	0				
														Overtime	5	0				
														Holiday	2	0				
														Vacation	3	0				
														Sick	4	3				
														*Ex. Pd	14	0				
														**Ex. Pd	15	0				
														Personal/Bday	16	0				
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
 **15 Death/Jury/Military


 Employee signature

12/15/10
 Date

Approved by

Date

Rate Case Expense Exhibit SS-11, Page 000632	Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)
	2030 3/1		674		Month	Day	Year		Mary McFall Hopper	Service Co (11)
					December	19	2010			

*14 Excused with pay
**15 Death/Jury/Military

Mary McFall Hopper 12/15/10
Employee signature Date
Approved by Date



Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	733	December	19	2010	Nameer Bhatti	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
1							1							Regular	1	2	1111 100ALLUTIL	601810	AC Accounting
1	5	2	4											Regular	1	12	1115 15PASTATE		AC Accounting
6	1	6	4			8	7	8	4	8				Regular	1	60	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
														Regular	1	0	1133 33FLSTATE		AC Accounting
														Regular	1	0	1134 34VASTATE		AC Accounting
														Regular	1	0			
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*14 Excused with pay
**15 Death/Jury/Military

 12/14/2010
Employee signature Date

Approved by Date

	
Employee signature	Date
Approved by	Date

Employee Timesheet

Rate Case Expense Exhibit SS-11 Page 000635		Dept Number		Employee Number		Two Week Period Ending Month Day Year		Employee Name		Company (Co Number)										
2030 3/1		680		December 19 2010		Kimberly A. Joyce		Service Co (11)												
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
8		8		4		4		4		8		8		Regular		1	16	1111 100ALLUTIL		
				4		4		4						Regular		1	20	1133 33FLSTATE		M92105 2010 FL
8														Regular		1	8	1124 24ILSTATE		2011 RC
		8												Regular		1	8	1115 15PASTATE		M92161
								8						Regular		1	8	1188 LWW		M91655
														Regular		1	0	1132 32INSTATE		
														Regular		1	0	1133 33FLSTATE		
														Regular		1	0	1115 15PASTATE		
														Regular		1	0	1115 15PASTATE		
														Regular		1	0	1133 33FLSTATE		
														Regular		1	0	1137 37MOSTATE		
														Regular		1	0	1135 35NCSTATE		
														Regular		1	0	1125 25NJSTATE		
														Regular		1	0	1123 23OHSTATE		
														Overtime		5	0			
														Holiday		2	0			
						4		4		4		8		Vacation		3	20			
														Sick		4	0			
														*Ex. Pd		14	0			
														**Ex. Pd		15	0			
														Personal/Bday		16	0			
8		8		8		8		8		8		0		Total Hrs			80			
														Approved by		Date				

*14 Excused with pay
**15 Death/Jury/Military

KJ.
Employee signature

12/15/10
Date

Approved by

Date

Transaction Analysis

DRILL EXPLORER

- ☐ Transaction Detail
- ☐ Transaction Amounts
- ☒ Associated Journal Transactions
- ☒ Journal Header
- ☒ Account
- ☒ Activity
- ☒ Activity Management
 - ☒ M92105
 - ☒ M92105
 - ☒ M92105
 - ☒ M92105
 - ☒ M92105
 - ☐ Transaction Detail
 - ☐ URL Link
 - ☐ E-Mail Link
 - ☐ Comments
 - ☒ General Ledger
 - ☒ M92105
- ☒ Account Transactions - Amounts
- ☒ Account Transactions - Units

AC, BD, GL Object Id: 12124428 0 28605962
 Activity Group: 050 Expense Projects
 Activity: M92105 EXP. 2010 FL Rate Case
 Account Category: 005 Expense Tracking
 Type, Expense Code: AC side of AC and GL trans
 Xfer Flag, Rsn Code: Capitalize: No
 Tran, Post Date: 12/02/2010 12/05/2010 Capitalized:
 System, Source, Ref: PR PW PR198
 Account: 11 1133 601810 0
 Description: Expense accrual
 AC190, AC191 Status: Posted Yes
 Transaction Amount: 1026.37 USD
 Activity Amount: 1026.37 USD
 Activity Group Amount: 1026.37 USD
 Units: 16.00
 From or Resource Co: 10
 Resource Type, Code: PR Employee 000000680 JOYCE, KIMBERLY A.
 Update Date, Time: 12/07/2010 14:39:52

K. Joyce
 16 hrs. Payperiod
 Ending
 12/5/10

EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105

BRIAN DEVINE
KELLY ANN BURNS
MARY HOPPER
KIMBERLY JOYCE
NAMEER BHATTI

55.00
22.00
26.00
53.00

86.15
2,216.84
2,043.91
2,908.53
1,962.95

EXP. 2010 FL Rate Case Total:

158.00 9,228.48

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SUSAN BROUSSARD
ROBERT RUBIN
WILLIAM ROSS
CHRISTOPHER LUNING
NICHOLAS DEBENEDICTIS
ROY STAHL
DAVID SMELTZER
WILLIAM PISZKER

OFFICER SERVICES Total:

PURCHASING SERVICES PU
PURCHASING SERVICES PU
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JAMES MEYER
CATHERINE DESANTIS
KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SH

BRIAN DINGERDISSEN
FREDERICK MARTINO
EMILY HERMAN

SHAREHOLDER SERVICES Total:

Service Link Related 2009 SVCLINK09

DONALD SUTTER

Service Link Related 2009 Total:

DONNA MARTIN
JOHN SCARDUZIO

Total:

2,195,522.40

Grand Total

883.28 71,943.35

Rate Case Expense
Exhibit SS-11, Page 000638 of 000

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
Month	Day	Year				
2030	203	January	2	2010 2011	Devine, Brian	Service Co (11)

Daily Hours																Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
															Regular	1	0	1131 31TXSTATE	601810		
	6	6	5					6	6	5					Regular	1	40	1111 100ALLUTIL	601810	AC Accounting	
	2	2	2					2	2	2					Regular	1	14	1135 35NCSTATE	601810	M92126 NC Con Rate Coje	
															Regular	1	0	1133 33FLSTATE	601810		
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*14 Excused with pay
**15 Death/Jury/Military

Employee signature: Ben Davis Date: 12/30/10

Approved by: K. J. [Signature] Date: 3/10/11

Rate Case Expense Exhibit SS-11, Page 000639 of 0007

Dept Number	Employee Number	Two Week Period Ending			Year	Employee Name	Company (Co Number)												
311	632	January	2	2011	Kelly Ann Burns	Service Co (11)													
M	Daily Hours							Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity						
	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
		8						5	4						Regular	1	25	1133 33FLSTATE	601810 M92105 EXP. 2010 FL Rate Case
	8						8	3	4						Regular	1	23	1111 100ALLUTIL	AC Accounting
															Regular	1	0	1115 15PASTATE	M92161 Aqua IN. South Haven Rate Case
															Regular	1	0	1135 35NCSTATE	M92126 Exp. NC Consolidated Rate Case
															Regular	1	0	1115 15PASTATE	
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*14 Excused with pay
**15 Death/Jury/Military

Employee signature Dele Ann Bowers Date 12/29/10

Approved by K. Gray Date 3/10/11

Rate Case Expense Exhibit SS-14, Page 000640 of 00

Dept Number		Employee Number		Month	Two Week Period Ending Day	Year		Employee Name		Company (Co Number)										
311		733		January	2	2011		Nameer Bhatti		Service Co (11)										
M	Tu	W	Th	F	Sa	Su	Daily Hours	M	Tu	W	Th	F	Sa	Su	Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
																Regular	1	0 1111 100ALLUTIL	601810	AC Accounting
	8	6	2						2	3	2					Regular	1	23 1115 15PASTATE		AC Accounting
		2	2					8	6	5	6					Regular	1	37 1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
																Regular	1	0 1133 33FLSTATE		AC Accounting
																Regular	1	0 1134 34VASTATE		AC Accounting
																Regular	1	0		
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																Regular	1	0		
																Regular	1	0		
																Regular	1	0		
																Overtime	5	0		
				8							8				12/24, 12/31	Holiday	2	16		
																Vacation	3	0		
			4												12/23/10	Sick	4	4		
																*Ex. Pd	14	0		
																**Ex. Pd	15	0		
																Personal/Bday	16	0		
8	8	8	8	8	0	0		8	8	8	8	8	0	0		Total Hrs		80		

Nameer Bhatti

Employee signature

12/29/20

Date


Kofuge 3/10/11

Approved by

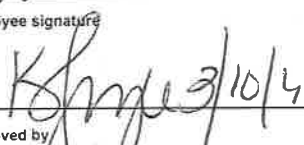
Date

*14 Excused with pay
**15 Death/Jury/Military

Nemmer Bhatts 12/29/2010
Employee signature Date
K. Singh 3/10/11
Approved by Date


12/29/10

Employee signature
 Date



Approved by
 Date

Employee Timesheet

Rate Case Expense
Exhibit SS-11, Pagee 000642 of 000737

Dept Number	Employee Number		Month	Two Week Period Ending Day		Year	Employee Name		Company (Co Number)										
301	680		December	31		2010	Kimberly Joyce		Service Co (11)										
Daily Hours												Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su		Regular	1	0 1111 100ALLUTIL	601810	AC Accounting
	8	8							4	4					Regular	1	30 1188 LWW	601810	M-92229
															Regular	1	0 1124 24ILSTATE		
															Regular	1	0 1140 NYWS Admin		
									4	4					Regular	1	8 1132 32INSTATE		M-92170
															Regular	1	0 1132 32INSTATE		
															Regular	1	0 1133 33FLSTATE		
															Regular	1	0 1115 15PASTATE		
															Regular	1	2 1115 15PASTATE		AC - Accounting
								8	8						Regular	1	16 1133 33FLSTATE		M-92105
															Regular	1	0 1137 37MOSTATE		AC Accounting
															Regular	1	8 1135 35NCSTATE		M-92126
															Regular	1	0 1125 25NJSTATE		
															Regular	1	0 1123 23OHSTATE		
															Overtime	5	0		
															Holiday	2	16		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
6	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

Employee signature

Approved by

12/31/10

Date

*14 Excused with pay
**15 Death/Jury/Military

Employee signature: *Kimberly Joyce* Date: 12/31/10
Approved by: *[Signature]* Date:

Employee Time Sheet

Dept. No.	Emp. No.	Mo	Day	Year	First Name	Middle	Last Name	Company (Co. No.)
301	680	Jan	16	2011	Kimberly	A.	Joyce	Service Company (11)

2011

Two Week Period Ending

D a i l y H o u r s														Date	Pay	Total	Account	G/L	Activity	Att.	Description
M	T	W	T	F	S	S	M	T	W	T	F	S	S	(Time Off Only)	Code	Hours	Unit	Accounting		Co.	
8	8	8	8	8							8				1	48	1111 100ALL UTIL	601810	AC Accounting	8 0	Regular
																	1188 LWWC	601810	M91655	1	Regular
																	1124 24ILSTATE		AC Accounting	1	Regular
																	1137 37MOSTATE		AC Accounting	1	Regular
																	1132 32INSTATE		M91936	1	Regular
																	1135 35NCSTATE			1	Regular
																	1133 33FLSTATE		AC Accounting	1	Regular
																	1115 15PASTATE		AC Accounting	1	Regular
																	1131 31TXSTATE		AC Accounting	1	Regular
																	1139 39NYSTATE		M-91942	1	Regular
																	1138 38SCSTATE		AC Accounting	1	Regular
																				1	Regular
																				5	Overtime
																				2	Holiday
																				3	Vacation
							8	8	8	8					3	32				4	Sick
															4					1 4	Excused with Pay
															1 5					1 5	Jury, Military, Death
															1 6					1 6	Personal
Total - H o u r s																80					
Total - O v e r t i m e																					

Kimberly A. Joyce

Employee Signature:

[Signature] 1.13.11

01.13.11


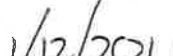
Date

Approved by:

[Signature]

3/7/11

SIGN
HERE

Employee signature Date

Approved by Date

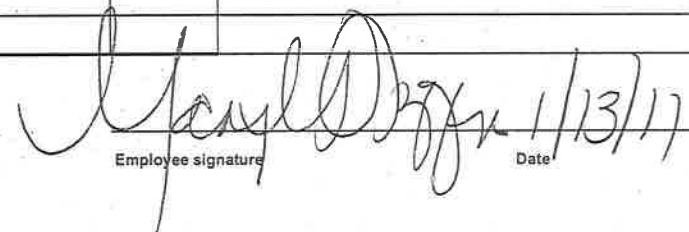
Employee Timesheet

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Page 000645 of 000737

Dept Number		Employee Number		Month	Two Week Period Ending Day	Year		Employee Name		Company (Co Number)	
311		674		January	16	2011		Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
		1									8				Regular	1	9	1111 100ALLUTIL	AC Accounting
	6	7	8	6			5	5	6	4					Regular	1	53	1115 15PASTATE	AC Accounting
															Regular	1	0	1134 34VASTATE	AC Accounting
	2			2			3	3	2	2					Regular	1	16	1133 33FLSTATE	M92105-2010 AUE Consolidation
										2					Regular	1	2	1125 25NJSTATE	AC Accounting
															Regular	1	0	1134 34VASTATE	
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military


Employee signature Date 1/13/11

Approved by

Date

Employee signature: Kelly Ann Burns Date: 1/13/11



Date _____

Employee Timesheet

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
2030	203	January	30	2011	Devine, Brian	Service Co (11)


M	Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su									
	1	1	1				4	4	4		2					Regular	1	17	1124 24ILSTATE	601810	M92215 ILL Cons Water	
	6	6	3													Regular	1	20	1111 100ALLUTIL	601810	AC Accounting	
			3							6	4					Regular	1	16	1135 35NCSTATE	601810	M92124 NC Cons Rate Cons	
										2						Regular	1	2	1133 33FLSTATE	601810	M92105 AUF Rate Case 2010	
	1	1	1				4	4	4		2					Regular	1	17	1124 24ILSTATE	601810	M92216 ILL Cons Sewer	
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
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																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Overtime	5	0				
																Holiday	2	0				
																Vacation	3	0				
																Sick	4	0				
																*Ex. Pd	14	0				
																**Ex. Pd	15	0				
						8										Personal/Bday	16	8				
8	8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80					

*14 Excused with pay
**15 Death/Jury/Military

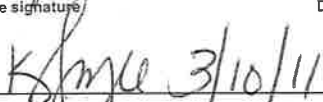
 1/27/11
 Employee signature Date
 3/10/11
 Approved by Date

[illegible]

*14 Excused with pay
**15 Death/Jury/Military


 Employee signature

11/27/2010
 Date


 Approved by

3/10/11
 Date

Dept Number		Employee Number		Two Week Period Ending		Month		Day		Year		Employee Name		Company (Co Number)	
311		80098		January		30		2011				Alison McVicker		Service Co (11)	

Daily Hours																Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
		8	8	8							8				Regular	1	40	1111 100ALLUTIL	601810	AC Accounting	
	8														Regular	1	8	1188 LWW		AC Accounting M92229	
							8	8	8	8					Regular	1	32	1124 24ILSTATE		M92215	
															Regular	1	0				
															Regular	1	0				
															Regular	1	0				
															Regular	1	0				
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															Regular	1	0				

*14 Excused with pay
*15 Death/Jury/Military

Employee signature 1/21/11
Date

1/10/11
Approved by Date

Docket No. 100330-WS[illegible]

Date _____

Employee Timesheet

Transaction Analysis

DRILL EXPLORER

- ☐ Transaction Detail
- ☐ Transaction Amounts
- ☒ Associated Journal Transactions
- ☒ Journal Header
- ☒ Account
- ☒ Activity
- ☒ Activity Management
 - ☒ M92105
 - ☒ M92105
 - ☒ M92105
 - ☒ M92105
 - ☐ Transaction Detail
 - ☐ URL Link
 - ☐ E-Mail Link
 - ☐ Comments
 - ☒ General Ledger
 - ☒ M92105
- ☒ Account Transactions - Amounts
- ☒ Account Transactions - Units

AC, BD, GL Object Id: 12349648 0 29085834
 Activity Group: 050 Expense Projects
 Activity: M92105 EXP. 2010 FL Rate Case
 Account Category: 005 Expense Tracking
 Type, Expense Code: AC side of AC and GL trans
 Xfer Flag, Rsn Code: Capitalize: No
 Tran, Post Date: 01/28/2011 01/31/2011 Capitalized:
 System, Source, Ref: PR PW PR198
 Account: 11 1133 601810 0
 Description: Expense accrual
 AC190, AC191 Status: Posted Yes
 Transaction Amount: 641.48 USD
 Activity Amount: 641.48 USD
 Activity Group Amount: 641.48 USD
 Units: 10.00
 From or Resource Co: 10
 Resource Type, Code: PR Employee 000000680 JOYCE, KIMBERLY A.
 Update Date, Time: 01/31/2011 17:32:30

K. Joyce
 Pay period
 Ending
 1/31/11

10 hrs

Feb '11

EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105

BRIAN DEVINE
KELLY ANN BURNS
MARY HOPPER
KIMBERLY JOYCE
NAMEER BHATTI

8.00
44.00
8.00
37.00
3.00

389.65
1,759.18
735.68
4,103.47
110.64

EXP. 2010 FL Rate Case Total:

100.00 7,089.62

OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF

J PRESTON LUITWEILER
SUSAN BROUSSARD
ROBERT RUBIN
WILLIAM ROSS
CHRISTOPHER LUNING
NICHOLAS DEBENEDICTIS
ROY STAHL
DAVID SMELTZER
WILLIAM PISZKER

OFFICER SERVICES Total:

PURCHASING SERVICES PU
PURCHASING SERVICES PU
PURCHASING SERVICES PU

JAMES MEYER
CATHERINE DESANTIS
KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SH

BRIAN DINGERDISSEN
FREDERICK MARTINO
EMILY HERMAN

SHAREHOLDER SERVICES Total:

DONNA MARTIN
JOHN SCARDUZIO

Total:

1,646,910.19

Grand Total

629.31 54,222.96

Mar '11

Banner 4.2 Planning Total:

COMMUNICATIONS	CM	GRETCHEN TONER		
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COMMUNICATIONS Total:

ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL		
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY		

ENVIRONMENTAL COMPLIANCE SRVCS Total:

FIS IFRS	FIS IFRS	AMY KUPAY		
FIS IFRS	FIS IFRS	ERIN FEENEY		

FIS IFRS Total:

FIS Systems Enhancements	FISSYTENH	JORGE PERALES		
FIS Systems Enhancements	FISSYTENH	ROGER LUO		

FIS Systems Enhancements Total:

FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON		
-------------------------	----	-------------------	--	--

FL-FLEET ADMINISTRATION Total:

FOP Service Link Mods	FOPSVCLIN	DONALD SUTTER		
-----------------------	-----------	---------------	--	--

FOP Service Link Mods Total:

HUMAN RESOURCE SERVICES	HR	SHARON KLEIN		
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ		
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE		
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE		
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA		
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO		
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON		
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON		
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH		
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO		
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER		
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN		
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO		
HUMAN RESOURCE SERVICES	HR	CHRISTOPHER TROYAN		
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE		
HUMAN RESOURCE SERVICES	HR	JESSICA FULLERTON		
HUMAN RESOURCE SERVICES	HR	MARY RODDY		

HUMAN RESOURCE SERVICES Total:

INFORMATION SYSTEM SERVICES	IS	MARK KELLY		
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT		
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN		
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK		
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU		
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL		
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO		
INFORMATION SYSTEM SERVICES	IS	DAVID FOX		
INFORMATION SYSTEM SERVICES	IS	ROGER LUO		
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER		
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS		
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE		
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ		
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI		
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS		
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO		
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS		
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY		
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI		
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL		
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN		
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER		
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE		
INFORMATION SYSTEM SERVICES	IS	JOHN CHILDERS		
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH		
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER		

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI		
----------------	----	-----------------	--	--

LEGAL SERVICES Total:

EXP. 2010 FL Rate Case		BRIAN DEVINE	2.00	93.86
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Dept Number	Employee Number	Two Week Period Ending					Year	Employee Name	Company (Co Number)
301	680	Month	Day				2011	Kimberly Joyce	Service Co (11)
		February	12						

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	4	4	2								8				Regular	1	21	1111 100ALLUTIL	601810	AC Accounting
	2	2	2	1					2	8					Regular	1	17	1188 LWW	601810	M-92229
															Regular	1	0	1124 24ILSTATE		
			1						1						Regular	1	3	1140 NYWS Admin		AC ACCT
															Regular	1	0	1132 32INSTATE		
		2		2			1	1							Regular	1	8	1132 32INSTATE		M-92161
															Regular	1	0	1133 33FLSTATE		
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1115 15PASTATE		
	1		2	2				2	2						Regular	1	9	1133 33FLSTATE		M-92105
															Regular	1	0	1137 37MOSTATE	AC	Accounting
				2			3	3	3						Regular	1	11	1135 35NCSTATE		M-92126
	1		1	1				2							Regular	1	5	1125 25NJSTATE	AC	Accounting
2							4								Regular	1	6	1123 23OHSTATE		AC Anting
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80				

Rate Case Expense
Exhibit SS-11, Pagee 000654 of 000737

Signature

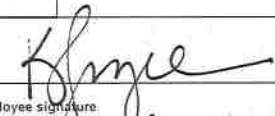
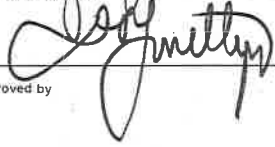
2/10/11

Date

Approved by

Date

*14 Excused with pay
**15 Desih/Jury/Military

Employee signature:  Date: 2/10/11
Approved by:  Date:

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
301	680	February	26	2011	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	8										8				Regular	1	24	1111 100ALLUTIL	601810	AC Accounting
				4						4					Regular	1	8	1188 LWW	601810	M-92229
															Regular	1	0	1124 24ILSTATE		
															Regular	1	0	1140 NYWS Admin		
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1132 32INSTATE		
							8	8	8						Regular	1	24	1133 33FLSTATE		M-92105
		8	8							4					Regular	1	20	1115 15PASTATE		AC ACCT
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1133 33FLSTATE		
															Regular	1	0	1137 37MOSTATE		AC Accounting
				4											Regular	1	4	1135 35NCSTATE		M-92105
															Regular	1	0	1125 25NJSTATE		AC Accounting
															Regular	1	0	1123 23OHSTATE		
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex Pd	14	0			
															**Ex Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

Employee signature:  Date: 2/24/11

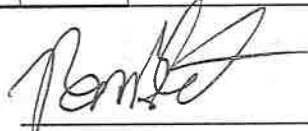
Approved by:  Date:


Employee signature David D. Byrne Date 2/24/11

Approved by David D. Byrne Date 2/24/11

Rate Case Expense Exhibit SS-11, Page 000657 of 000		Dept Number		Employee Number		Two Week Period Ending Month Day Year		Employee Name		Company (Co Number)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
		311		733		February 27 2011		Nameer Bhatti		Service Co (11)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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*14 Excused with pay
**15 Death/Jury/Military


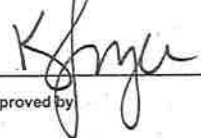
 2/23/2011
Employee signature Date

 2/24/11
Approved by Date

Dept Number		Employee Number		Month		Two Week Period Ending Day		Year		Employee Name		Company (Co Number)	
2030		203		February		27		2011		Devine, Brian		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	2	4	4	4				4			2				Regular	1	22	1124 24ILSTATE	601810	M92215 Ague IU Water
															Regular	1	0	1111 100ALLUTIL	601810	AC Accounting
	4						8		4	4	4				Regular	1	28	1135 35NCSTATE	601810	M92126 WC Cons RC
									4	4					Regular	1	8	1133 33FLSTATE	601810	M92105 AUF Rate Case
	2	4	4	4				4			2				Regular	1	22	1124 24ILSTATE	601810	M92216 Ague IU Sewer
															Regular	1	0			
															Regular	1	0			
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*14 Excused with pay
**16 Death/Jury/Military

 2/24/11
 Employee signature Date
 2/24/11
 Approved by Date

*14 Excused with pay
*15 Death/Jury/Military

Employee signature _____

Date _____

Approved by _____

Date _____

*14 Excused with pay
**15 Death/Jury/Military

*14 Excused with pay
*15 Death/Jury/Military

Employee signature

Date

Approved by

Date

EXP. 2010 FL Rate Case	M92105
EXP. 2010 FL Rate Case	M92105
EXP. 2010 FL Rate Case	M92105
EXP. 2010 FL Rate Case	M92105

KELLY ANN BURNS
MARY HOPPER
KIMBERLY JOYCE
NAMEER BHATTI

16.00	✓	627.22
15.00	✓	1,375.73
16.00	✓	1,766.64
22.00	✓	792.11

Mar '11
Joyce All

EXP. 2010 FL Rate Case Total:

71.00	✓	4,655.56
-------	---	----------

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER
OFFICER SERVICES	OF	MARCIA PACKO

OFFICER SERVICES Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

WILLIAM ROSS

Total:

1,575,499.57

Grand Total

620.76

50,867.06

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
301	680	March	12	2011	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
									8	8				Regular	1	16	1111 100ALLUTIL	601810	AC Accounting
	8					6		6						Regular	1	28	1188 LWW	601810	M-9229
2		2												Regular	1	4	1124 24ILSTATE		M-92216
														Regular	1	0	1140 NYWS Admin		
2			2											Regular	1	4	1132 32INSTATE		M-92161
														Regular	1	0	1132 32INSTATE		
		2	2			2	2	2						Regular	1	10	1133 33FLSTATE		M-92105
														Regular	1	0	1115 15PASTATE		
														Regular	1	0	1115 15PASTATE		
														Regular	1	0	1133 33FLSTATE		
														Regular	1	0	1137 37MOSTATE		AC Accounting
			2	2			4							Regular	1	8	1135 35NCSTATE		M-92126
2			2											Regular	1	4	1125 25NJSTATE		AC Accounting
2		2					2							Regular	1	6	1131 31TXSTATE		M-91834
														Overtime	5	0			
														Holiday	2	0			
														Vacation	3	0			
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
														Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	Total Hrs		80			

Rate Case Expense
Exhibit SS-11, Pagee 000664 of 000737

Employee signature

K. Joyce

3/10/11

Date

Approved by

Date

*14 Excused with pay
**15 Death/Jury/Military

Employee signature K. Joyce Date 3/10/11

Approved by _____ Date _____

Dept Number	Employee Number	Two Week Period Ending		Month	Day	Year	Employee Name	Company (Co Number)
2013/1	680	March	29	2011			Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	8	8								1	8				Regular	1	33	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
				4			2		2						Regular	1	8	1124 24ILSTATE		M-92215
															Regular	1	0	1140 NYWS Admin		
			4	2			2		2						Regular	1	10	1132 32INSTATE		M-92161
															Regular	1	0	1132 32INSTATE		
								4							Regular	1	4	1133 33FLSTATE		AC ACCT+
									2	2					Regular	1	4	1115 15PASTATE		AC ACCT+
															Regular	1	0	1115 15PASTATE		
				2					2	2					Regular	1	6	1133 33FLSTATE		M-92105
															Regular	1	0	1137 37MOSTATE	AC Accounting	
			2				4			2					Regular	1	8	1135 35NCSTATE		M-92126
															Regular	1	0	1125 25NJSTATE	AC Accounting	
			2							1					Regular	1	3	1131 31TXSTATE		M-91834
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
								4							Sick	4	4			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

Employee signature: K. Joyce Date: 3/24/11
Approved by: [Signature] Date: _____

~14 Excused with pay
~15 Death/Jury/Military

Date _____

Date _____

Ben Deen 3/9/11

Employee signature Date

K. Smye 3/10/11

Approved by Date

Employee Timesheet

Dept Number

311

Employee Number

733

Month

March

Two Week Period Ending Day

13

Year

2011

Employee Name

Nameer Bhatti

Company (Co Number)

Service Co (11)

Rate Case Expense

Exhibit SS-11, Page 00068 of 00000

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
							8	8	8						Regular	1	24	1111 100ALLUTIL	601810	AC Accounting
										4	4				Regular	1	8	1115 15PASTATE		AC Accounting
1	2														Regular	1	3	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
7	5		8	7						2	4				Regular	1	41	1125 25NJSTATE		AC Accounting
		1		1						2					Regular	1	4	1134 34VASTATE		AC Accounting
															Regular	1	0			
															Regular	1	0			
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*14 Excused with pay
*15 Death/Jury/Military

Employee signature 3/10/2011
Date

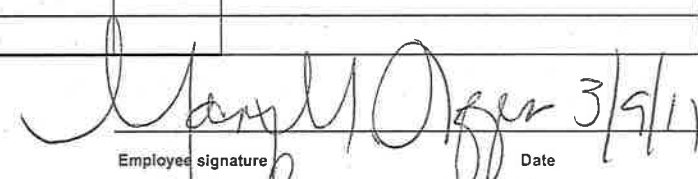
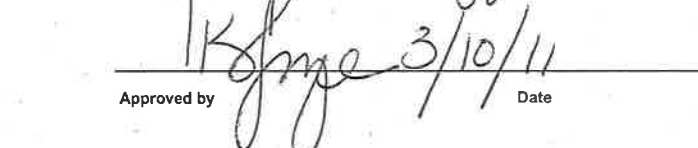
K. J. Jones 3/11/11
Approved by Date

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Page 000669 of 000737

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	674	March	13	2011	Mary McFall Hopper	Service Co (11)

Daily Hours														Date	Pay Code	Total	ACCTG	GL ACCT	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	(for time off)		Hours	UNIT	Number	
															Regular	1	0	1111 100ALLUTIL	AC Accounting
							6	7	8	6	8				Regular	1	42	1115 15PASTATE	AC Accounting
															Regular	1	0	1134 34VASTATE	AC Accounting
							1	1		2					Regular	1	4	1133 33FLSTATE	M 92105-2010 AUF 3/9/11
															Regular	1	0	1125 25NJSTATE	AC Accounting
															Regular	1	1	1139 39NYSTATE	AC Accounting
							1								Regular	1	1	1134 34VASTATE	AC Accounting
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
	8	8	8	8										3/1-3/4	Sick	4	32		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military

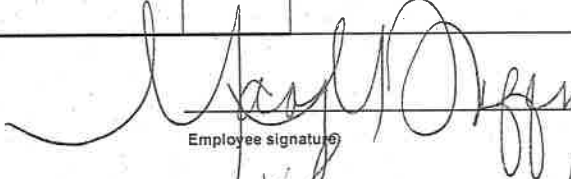

Employee signature Date 3/9/11

Approved by Date 3/10/11

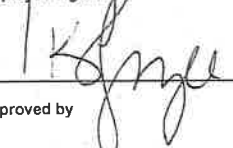
Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Page 000670 of 000737

Dept Number	Employee Number					Two Week Period Ending Day		Year		Employee Name		Company (Co Number)	
311	674					March 27		2011		Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code		Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
												8				Regular	1	8	1111 100ALLUTIL		AC Accounting
	7	8	4					5	7	8	4					Regular	1	49	1115 15PASTATE		AC Accounting
																Regular	1	0	1134 34VASTATE		AC Accounting
	1							3	1		4					Regular	1	11	1133 33FLSTATE		192105-2010 AIR Rtc Case
																Regular	1	0	1125 25NJSTATE		AC Accounting
																Regular	1	0	1139 39NYSTATE		AC Accounting
				4												Regular	1	4	1134 34VASTATE		AC Accounting
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Overtime	5	0			
																Holiday	2	0			
																Vacation	3	0			
																Sick	4	0			
																*Ex. Pd	14	0			
																**Ex. Pd	15	0			
					8										3/18	Personal/Bday	16	8			
8	8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs	80				

*14 Excused with pay
**15 Death/Jury/Military




Employee signature
Date 3/24/11


Approved by
Date 3/24/11


Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
311		632		March	27	2011		Kelly Ann Burns		Service Co (11)

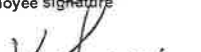
Daily Hours														Date	Total		ACCTG	GL ACCT	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	(for time off)	Pay Code	Hours	UNIT	Number	
	4														Regular	1	4 1133 33FLSTATE	601810	M92105 EXP. 2010 FL Rate Case
4	2	4	4	4			2	2	2	2	2				Regular	1	28 1111 100ALLUTIL		AC Accounting
															Regular	1	0 1125 25NJSTATE		M92140 EXP.2009 Maxim PSTAC True-up
4	2	4	4	4			6	6	6	6	6				Regular	1	48 1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
															Regular	1	0 1125 25NJSTATE		
															Regular	1	0 1115 15PASTATE		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
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															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

Rate Case Expense
Exhibit SS-11, Page 6

 3/23/14
 Employee signature Date
 3/24/14
 Approved by Date

*14 Excused with pay
**15 Death/Jury/Military


 Employee signature 3/23/14
Date


 Approved by 3/24/14
Date


Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000672 of 000737

Apr. '11

BRIAN DEVINE	16.00	768.90
KELLY ANN BURNS	2.00	80.41
MARY HOPPER	65.00	6,141.39
KIMBERLY JOYCE	51.00	5,867.95
NAMEER BHATTI	11.00	396.57
	<u>145.00</u>	<u>13,255.22</u>

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
303	680	April	4/10	2011	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
		7	7					2		2	8				Regular	1	26	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
	7			8			7								Regular	1	30	1124 24ILSTATE		M-92216
															Regular	1	0	1140 NYWS Admin		
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1132 32INSTATE		
								5	6	5					Regular	1	16	1133 33FLSTATE		M-92105
	1	1	1												Regular	1	3	1115 15PASTATE		All
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1133 33FLSTATE		
															Regular	1	0	1137 37MOSTATE		AC Accounting
								1	1	2	1				Regular	1	5	1135 35NCSTATE		M-92124
															Regular	1	0	1125 25NJSTATE		AC Accounting
															Regular	1	0	1131 31TXSTATE		
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			



Employee Signature

4/2/11

Date

Approved by

4/25/11

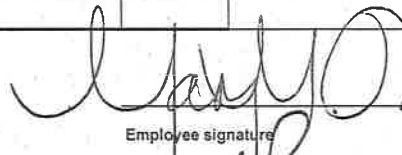
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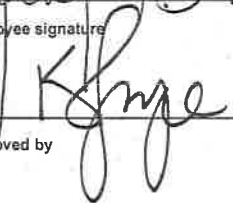
Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000675 of 000737

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	674	April	10	2011	Mary McFall Hopper	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
											8					Regular	1	8	1111	100ALLUTIL	AC Accounting
	2	4	4	4			6	4	8	4						Regular	1	38	1115	15PASTATE	AC Accounting
																Regular	1	0	1134	34VASTATE	AC Accounting
	6	4	2	4			2	2		2						Regular	1	28	1133	33FLSTATE	192105-2010 ALF RATE CASE
										2						Regular	1	2	1125	25NJSTATE	AC Accounting
				2												Regular	1	0	1139	39NYSTATE	AC Accounting
																Regular	1	2	1134	34VASTATE	AC Accounting
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Regular	1	0			
																Overtime	5	0			
																Holiday	2	0			
																Vacation	3	0			
																Sick	4	0			
																*Ex. Pd	14	0			
																**Ex. Pd	15	0			
								2							4/5	Personal/Bday	16	2			
8	8	8	8	8	0	0	8	8	8	8	8	0	0			Total Hrs	80				

*14 Excused with pay
**15 Death/Jury/Military




Employee signature
Date 4/7/11


Approved by
Date 4/7/11

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
2030	203	April	10	2011	Devine, Brian	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
1														Regular	1	1124 24ILSTATE	601810	M92215 ILL Cons Water	
	8	8	8			8	8	6	2					Regular	1	56 1111 100ALLUTIL	601810	AC Accounting	
6										4				Regular	1	6 1135 35NCSTATE	601810	M92126 NC Cons	
														Regular	1	4 1133 33FLSTATE	601810	M92105 AUF	
1														Regular	1	1 1124 24ILSTATE	601810	M92216 ILL Cons Sewer	
							2	6						Regular	1	8 1134 34VASTATE	601810	AC Accounting	
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
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														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Overtime	5	0			
														Holiday	2	0			
														Vacation	3	0			
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
										4				Personal/Bday	16	4			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	Total Hrs		80			


*14 Excused with pay
 **15 Death/Jury/Military

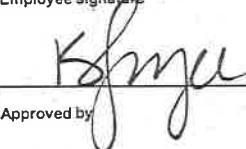
 4/7/11
 Employee signature Date
 4/7/11
 Approved by Date

Rate Case Expense
Exhibit SS-11 Page 000677 of 000

Dept Number		Employee Number		Month	Two Week Period Ending Day	Year		Employee Name		Company (Co Number)
311		733		April	10	2011		Nameer Bhatti		Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	4	2		1				2	1						Regular	1	10	1111 100ALLUTIL	601810	AC Accounting
		4							3	4					Regular	1	11	1115 15PASTATE		AC Accounting
															Regular	1	0	1125 25NJSTATE		AC Accounting
	4							1							Regular	1	10	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
		2	8	7			8	5	4	4	8				Regular	1	49	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			


Employee signature


Approved by

4/6/2011
Date

4/6/11
Date

*14 Excused with pay
*15 Death/Jury/Military



Employee signature *[Signature]* Date *4/20/11*

Approved by *[Signature]* Date *4/21/11*



Rate Case Expense
Exhibit SS-11, Page 000679 of 00

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)													
311	733	Month	Day	Year	Naméer Bhatti	Service Co (11)													
		April	24	2011															
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	1					1								Regular	1	3	1111 100ALLUTIL	601810	AC Accounting
	3					5	4	8	8	4				Regular	1	35	1115 15PASTATE		AC Accounting
														Regular	1	0	1125 25NJSTATE		AC Accounting
1														Regular	1	1	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
7	4	8	8			2	4			4				Regular	1	41	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
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*14 Excused with pay
**15 Death/Jury/Military

Employee signature
 Date


Approved by
 Date

Rate Case Expense
Exhibit SS-11, Page 000680 of 000


Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	632	April	24	2011	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
							2							Regular	1	2	1133 33FLSTATE	601810 M92105 EXP. 2010 FL Rate Case	
4						2	6	4	8	8				Regular	1	32	1111 100ALLUTIL	AC Accounting	
														Regular	1	0	1125 25NJSTATE	M92140 EXP.2009 Maxim PSTAC True-up	
4	8	8	8	8		6		4						Regular	1	46	1135 35NCSTATE	M92126 Exp. NC Consolidated Rate Case	
														Regular	1	0	1125 25NJSTATE		
														Regular	1	0	1115 15PASTATE		
														Regular	1	0			
														Regular	1	0			
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														Regular	1	0			

*14 Excused with pay
*15 Death/Jury/Military


 Employee signature

4/20/11
 Date


 Approved by

4/21/11
 Date

Rate Case Expense Exhibit SS-11 Page 000681 of 00

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
2030	203	April	24	2011	Devine, Brian	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
								2							Regular	1	2	1125 25NJSTATE	601810	AC Accounting
	8	4	2												Regular	1	22	1111 100ALLUTIL	601810	AC Accounting
				4			8	4							Regular	1	16	1135 35NCSTATE	601810	M92126 NC Con. Rate Case
				4					8	8	4				Regular	1	24	1135 35NCSTATE	601810	AC Accounting
		4	6					2							Regular	1	12	1133 33FLSTATE	601810	M92105 AUF Rate Case
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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															Regular	1	0			

*14 Excused with pay
**15 Death/Jury/Military

Employee signature B. Devin Date 4/21/11

Approved by K. Spry Date 4/21/11

Rate Case Expense Exhibit SS-11, Page 000682		Dept Number		Employee Number		Two Week Period Ending Month Day Year		Employee Name		Company (Co Number)			
		2030		680		April 24 2011		Kimberly A. Joyce		Service Co (11)			

*14 Excused with pay
**15 Death/Jury/Military

Kimberly A. Joyce

Employee signature

Date

Approved by

Date

LEGAL SERVICES

LG

LISA PIOTROWSKI

LEGAL SERVICES Total:

EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE	10.00	480.02
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS	6.50	261.29
EXP. 2010 FL Rate Case	M92105	MARY HOPPER	105.00	10,097.51
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE	52.00	6,011.36
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI	4.00	148.42
			177.50	16,998.60

EXP. 2010 FL Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

1,779,703.61

Grand Total**721.85****68,367.79**

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
311 301	680	Month	Day	Year	Kimberly Joyce	Service Co (11)
		May	7	2011		

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
				8				4	3	2	2				Regular	1	19	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
															Regular	1	0	1124 24ILSTATE		
															Regular	1	0	1140 NYWS Admin		
									2	3	3				Regular	1	8	1132 32INSTATE		M-92161
															Regular	1	0	1132 32INSTATE		
8	8							4							Regular	1	20	1133 33FLSTATE		M-92105
		8	8				3								Regular	1	19	1115 15PASTATE		AC ACCT
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1133 33FLSTATE		
															Regular	1	0	1137 37MOSTATE		AC Accounting
									3	3	3				Regular	1	9	1135 35NCSTATE		M-92126
															Regular	1	0	1125 25NJSTATE		AC Accounting
															Regular	1	0	1131 31TXSTATE		
															Overtime	5	0			
															Holiday	2	0			
							5								Vacation	3	5			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			



*14 Excused with pay
**15 Death/Jury/Military


 Employee signature _____ Date 5/5/11
 Approved by _____ Date _____

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311 2030	680	May	22	2011	Kimberly A. Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
8	8	8	8	8											Regular	1	40	1111 100ALLUTIL	
							8	8	8	4	4				Regular	1	32	1133 33FLSTATE	601810 MH2105 AUF RATE CASE
															Regular	1	0	1124 24ILSTATE	
															Regular	1	0	1115 15PASTATE	
															Regular	1	0	1188 LWW	
															Regular	1	0	1132 32INSTATE	
															Regular	1	0	1133 33FLSTATE	
															Regular	1	0	1115 15PASTATE	
															Regular	1	0	1115 15PASTATE	
															Regular	1	0	1133 33FLSTATE	
															Regular	1	0	1137 37MOSTATE	
															Regular	1	0	1135 35NCSTATE	
															Regular	1	0	1125 25NJSTATE	
															Regular	1	0	1123 23OHSTATE	
															Overtime	5	0		
															Holiday	2	0		
										4	4				Vacation	3	8		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military

Kimberly A. Joyce  5/19/11
Employee signature Date
 5/23/11
Approved by Date

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000685 of 000737

Employee signature _____ Date 5/5/11

Approved by _____ Date 5/5/11

Employee Timesheet

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
2030		203		May	8	2011		Devine, Brian		Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
		2													Regular	1	2	1125 25NJSTATE	601810 AC Accounting
		4	8	8			8	8	2						Regular	1	38	1111 100ALLUTIL	601810 AC Accounting
									6	8	8				Regular	1	22	1134 34VASTATE	601810 AC Accounting
															Regular	1	0	1135 35NCSTATE	601810 AC Accounting
		2													Regular	1	2	1133 33FLSTATE	601810 M92105 AUF Rate Case
															Regular	1	0		
															Regular	1	0		
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*14 Excused with pay
**15 Death/Jury/Military

B. Dem 5/5/11
Employee signature Date
K. Snyce 5/5/11
Approved by Date

Approved by _____

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
2030		680		Month	Day	Year		Kimberly A. Joyce		Service Co (11)
				May	22	2011				

Daily Hours														Date (for time off)	Pay Code		Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
8	8	8	8	8				8	8	8	4	4				Regular	1	40	1111 100ALLUTIL		
																Regular	1	32	1133 33FLSTATE		
																Regular	1	0	1124 24ILSTATE		
																Regular	1	0	1115 15PASTATE		
																Regular	1	0	1188 LWW		
																Regular	1	0	1132 32INSTATE		
																Regular	1	0	1133 33FLSTATE		
																Regular	1	0	1115 15PASTATE		
																Regular	1	0	1115 15PASTATE		
																Regular	1	0	1133 33FLSTATE		
																Regular	1	0	1137 37MOSTATE		
																Regular	1	0	1135 35NCSTATE		
																Regular	1	0	1125 25NJSTATE		
																Regular	1	0	1123 23OHSTATE		
																Overtime	5	0			
											4	4				Holiday	2	0			
																Vacation	3	8			
																Sick	4	0			
																*Ex. Pd	14	0			
																**Ex. Pd	15	0			
																Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0			Total Hrs		80			

Kimberly A. Joyce

Employee signature

Date

Approved by

Date

Exhibit SS-11, Pagee 0006


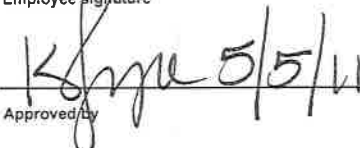
*14 Excused with pay
 **15 Death/Jury/Military

Kimberly A. Joyce
 Employee signature _____ Date _____
 Approved by _____ Date _____

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311	632	May	8	2011	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
4							0.5									Regular	1	4.5	1133 33FLSTATE	601810	M92105 EXP. 2010 FL Rate Case
		8	8	8			6	8	1	4	4					Regular	1	47	1111 100ALLUTIL		AC Accounting
																Regular	1	0	1125 25NJSTATE		M92140 EXP. 2009 Maxim PSTAC True-up
4																Regular	1	4	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
									7	4	4					Regular	1	15	1125 25NJSTATE		m 92322 2010 Maxim PSTAC
																Regular	1	0	1115 15PASTATE		
																Regular	1	0	1125 25NJSTATE		
																Regular	1	0			
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																Regular	1	0			
																Overtime	5	0			
																Holiday	2	0			
	8						1.5									4/29 & 5/2	Vacation	3	9.5		
																Sick	4	0			
																*Ex. Pd	14	0			
																**Ex. Pd	15	0			
																Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0			Total Hrs		80			

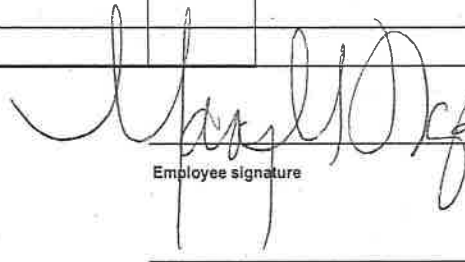
*14 Excused with pay
**15 Death/Jury/Military


 Employee Signature
 Date 5/4/11

 Approved by
 Date 5/5/11

Dept Number	Employee Number		Two Week Period Ending Month Day Year			Employee Name		Company (Co Number)	
311	674		May 22 2011			Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
															Regular	1	0	1111 100ALLUTIL		AC Accounting	
4									2	4					Regular	1	10	1115 15PASTATE		AC Accounting	
															Regular	1	0	1134 34VASTATE		AC Accounting	
4	8	8	8	8			8		6	4	8				Regular	1	62	1133 33FLSTATE		M 9/21/05-2010 AIF Rate (A/R)	
															Regular	1	0	1125 25NJSTATE		AC Accounting	
															Regular	1	0	1139 39NYSTATE		AC Accounting	
															Regular	1	0	1134 34VASTATE		AC Accounting	
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															Overtime	5	0				
															Holiday	2	0				
															Vacation	3	0				
															Sick	4	0				
															*Ex. Pd	14	0				
															**Ex. Pd	15	0				
															Personal/Bday	16	8				
8	8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
 **15 Death/Jury/Military


 Employee signature

 5/18/11
 Date

Approved by _____ Date _____

Employee signature Jelly Ann Burns Date 5/18/17

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Page 000692 of 000737

INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE
INFORMATION SYSTEM SERVICES	IS	JOHN CHILDERS
INFORMATION SYSTEM SERVICES	IS	WILLIAM WILLS
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
----------------	----	-----------------

LEGAL SERVICES Total:

EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE	4.00	192.00
EXP. 2010 FL Rate Case	M92105	KELLY ANN BURNS	50.00	2,009.86
EXP. 2010 FL Rate Case	M92105	MARY HOPPER	52.00	5,000.66
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE	24.00	2,774.44
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI	8.00	296.81
EXP. 2010 FL Rate Case	M92105	ALISON MCVICKER	4.00	168.58

EXP. 2010 FL Rate Case Total:

142.00	10,442.35
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Co33 : 2011 Chuluota Rate Case	M92317	KELLY ANN BURNS
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Co33 : 2011 Chuluota Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

WILLIAM ROSS

Total:

1,654,698.50

Grand Total


675.69


58,351.92

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	632	June	5	2011	Kelly Ann Burns	Service Co (11)

M	Daily Hours							Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
	Tu	W	Th	F	Sa	Su	M							Tu
				8	8				Regular	1	0	1133 33FLSTATE	601810	M92105 EXP. 2010 FL Rate Case
								4	Regular	1	28	1111 100ALLUTIL		AG Accounting
								4	Regular	1	0	1125 25NJSTATE		M92140 EXP,2009 Maxim PSTAC True-up
	8	8							Regular	1	21	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
									Regular	1	19	1133 33FLSTATE		m92317
									Regular	1	0	1115 15PASTATE		
									Regular	1	0	1125 25NJSTATE		
									Regular	1	0			
									Regular	1	0			
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									Regular	1	0			

14 Excused with pay
15 Death/Jury/Military


 Employee signature


 Approved by

Date 6/2/11

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311	674	June	5	2011	Mary McFall Hopper	Service Co (11)

Rate Case Expense
Exhibit SS-11, Pages 000698 of 000737

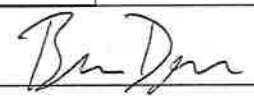
Daily Hours														Date (for time off)	Pay Code		Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
			1									8				Regular	1	9	1111 100ALLUTIL		AC Accounting
								4	4	4						Regular	1	12	1115 15PASTATE		AC Accounting
																Regular	1	0	1134 34VASTATE		AC Accounting
	8	8	7					4	4	2						Regular	1	41	1133 33FLSTATE		192105-2010 ALL REG
										2						Regular	1	2	1125 25NJSTATE		AC Accounting
																Regular	1	0	1139 39NYSTATE		AC Accounting
																Regular	1	0	1134 34VASTATE		AC Accounting
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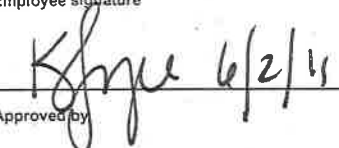
*14 Excused with pay
**15 Death/Jury/Military

Employee signature _____ Date _____
K. J. J. 6/12/11 _____
Approved by _____ Date _____

Dept Number		Employee Number		Month		Two Week Period Ending Day		Year		Employee Name		Company (Co Number)								
2030		203		June		5		2011		Devine, Brian		Service Co (11)								
Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
		4	4							4	4				Regular	1	16	1134 34VASTATE	601810	AC Accounting
	8	4	4	4				4	4	4	4				Regular	1	40	1111 100ALLUTIL	601810	AC Accounting
				4				4	4						Regular	1	12	1135 35NCSTATE	601810	M92126 NC Can
															Regular	1	0	1125 25NJSTATE	601810	AC Accounting
															Regular	1	4	1133 33FLSTATE	601810	M92105 AUF Rate Case
															Regular	1	0			
															Regular	1	0			
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*14 Excused with pay
**15 Death/Jury/Military


 Employee signature
 Date 6/2/11


 Approved by
 Date 6/2/11

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311	733	June	19	2011	Nameer Bhatti	Service Co (11)

M	Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity		
	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su									
											4					Regular	1	4	1111 100ALLUTIL	601810	AC Accounting	
	6.5	7	8	6			8	7.5	8	4	8					Regular	1	65	1115 15PASTATE		AC Accounting	
																Regular	1	0	1125 25NJSTATE		AC Accounting	
	0.5							0.5								Regular	1	1	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case	
				2												Regular	1	2	1126 26MESTATE		AC Accounting	
																Regular	1	0	1139 New York Admin		AC Accounting	
		1														Regular	1	1	1140 NYWS Admin		AC Accounting	
																Regular	1	0	1141 NY Sea Cliff		AC Accounting	
6	1															Regular	1	7	1132 32INSTATE		AC Accounting	
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Regular	1	0				
																Overtime	5	0				
																Holiday	2	0				
																Vacation	3	0				
																Sick	4	0				
																*Ex. Pd	14	0				
																**Ex. Pd	15	0				
																Personal/Bday	16	0				
8	8	8	8	8	0	0	8	8	8	8	8	0	0			Total Hrs		80				

*14 Excused with pay
**15 Death/Jury/Military

 6/16/2011
 Employee signature Date
 6/16/11
 Approved by Date

Rate Case Expense Exhibit SS-11, Page 000701 of 00

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	632	June	19	2011	Kelly Ann Burns	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
															Regular	1	0	1133 33FLSTATE	601810	M92105 EXP. 2010 FL Rate Case
							4	4	8	6	4				Regular	1	26	1111 100ALLUTIL		AC Accounting
		2													Regular	1	2	1126 26MESTATE		AC Accounting
															Regular	1	0	1135 35NCSTATE		M92126 Exp. NC Consolidated Rate Case
6	6	8	8				4	4		2	4				Regular	1	50	1133 33FLSTATE		M-92105
															Regular	1	0	1115 15PASTATE		
															Regular	1	0	1125 25NJSTATE		
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
2														06/07/11	Personal/Bday	16	2			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

Kelly Ann Burns

Employee signature

6/16/11

Date

K. Burns

Approved by

6/16/11

Date

*14 Excused with pay
**15 Death/Jury/Military

Jelly Ann Bunn ce/16/11
Employee signature Date

K. J. ... 6/16/11
Approved by Date

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)		
Month		Day		Year							
311		674		June 19		2011		Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
											8				Regular	1	8	1111 100ALLUTIL		AC Accounting
	8	8	6	5			8	6	8	5					Regular	1	58	1115 15PASTATE		AC Accounting
															Regular	1	0	1134 34VASTATE		AC Accounting
			2					2		3					Regular	1	11	1133 33FLSTATE		UN2105-2010 ADF Rate rags
															Regular	1	0	1125 25NJSTATE		AC Accounting
															Regular	1	0	1139 39NYSTATE		AC Accounting
				3											Regular	1	3	1134 34VASTATE		AC Accounting
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

[Signature] 4/16/11
Employee signature Date

[Signature] 7/5/11
Approved by Date

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
311	680	June	4	2011	Kimberly Joyce	Service Co (11)

M	Daily Hours							Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
	Tu	W	Th	F	Sa	Su	M						
									Regular	1	0 1111 100ALLUTIL	601810	AC Accounting
									Regular	1	0 1188 LWW	601810	
		2	2	2					Regular	1	8 1124 24ILSTATE		M-92216
									Regular	1	0 1140 NYWS Admin		
		2	2	2					Regular	1	8 1132 32INSTATE		AC ACCTg
									Regular	1	0 1132 32INSTATE		
									Regular	1	0 1133 33FLSTATE		
									Regular	1	0 1115 15PASTATE		
									Regular	1	0 1115 15PASTATE		
	8	4	2	2					Regular	1	24 1133 33FLSTATE		M-92105
									Regular	1	0 1137 37MOSTATE		AC Accounting
							8 8 8 4		Regular	1	28 1135 35NCSTATE		M-92126
									Regular	1	0 1125 25NJSTATE		AC Accounting
			2	2					Regular	1	4 1131 31TXSTATE		M-91834
									Overtime	5	0		
							8		Holiday	2	8		
									Vacation	3	0		
									Sick	4	0		
									*Ex. Pd	14	0		
									**Ex. Pd	15	0		
									Personal/Bday	16	0		
8	8	8	8	8	0	0	8 8 8 8 8 0 0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military

Employee signature: *Kimberly Joyce* Date: 6/2/11
Approved by: *[Signature]* Date: 6/12/11

Docket No. 100330-WS

Rate Case Expense

Exhibit SS-11, Page 000705 of 000737

Dept Number	Employee Number	Month	Two Week Period Ending Day	Year	Employee Name	Company (Co Number)
001	680	June	19	2011	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
						8	8		8	8				Regular	1	32	1111 100ALLUTIL	601810	AC Accounting
														Regular	1	0	1188 LWW	601810	
														Regular	1	0	1124 24ILSTATE		
														Regular	1	0	1140 NYWS Admin		
														Regular	1	0	1132 32INSTATE		
														Regular	1	0	1132 32INSTATE		
														Regular	1	0	1133 33FLSTATE		
														Regular	1	0	1115 15PASTATE		
														Regular	1	0	1115 15PASTATE		
														Regular	1	0	1133 33FLSTATE		
														Regular	1	0	1137 37MOSTATE		AC Accounting
8	8	8	8	8					8					Regular	1	48	1135 35NCSTATE		M-92126
														Regular	1	0	1125 25NJSTATE		AC Accounting
														Regular	1	0	1131 31TXSTATE		
														Overtime	5	0			
														Holiday	2	0			
														Vacation	3	0			
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
														Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military

Employee signature: *K. Joyce* Date: 6/16/11
[Signature] 6/24
Approved by: _____ Date: _____

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)		
Month		Day		Year							
311		80098		June 5		2011		Alison McVicker		Service Co (11)	

Daily Hours																Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su								
	4	2	8	8				8			4				Regular	1	34	1111 100ALLUTIL	601810	AC Accounting	
		4.5								4.5					Regular	1	16	1139 New York Admin		AC Accounting	
		0.75								0.5					Regular	1	2	1140 NYWS Admin		AC Accounting	
		0.5								0.25					Regular	1	1	1141 NY Sea Cliff		AC Accounting	
	4														Regular	1	4	1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case	
									8	3					Regular	1	11	1125 25NJSTATE		AC Accounting	
										4					Regular	1	4	1115 15PASTATE		AC Accounting	
															Regular	1	0				
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															Overtime	5	0				
							8								Holiday	2	8				
															Vacation	3	0				
															Sick	4	0				
															*Ex. Pd	14	0				
															**Ex. Pd	15	0				
															Personal/Bday	16	0				
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80				

Rate Case Expense

Exhibit 1, Page 7

000706 of 00



Employee signature



6/1/11

Approved by

Date

*14 Excused with pay
*15 Death/Jury/Military

Employee signature  Date 

Approved by  Date 

July '11

INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL
INFORMATION SYSTEM SERVICES	IS	PAUL TRAN
INFORMATION SYSTEM SERVICES	IS	DOUGLAS WEBER
INFORMATION SYSTEM SERVICES	IS	SHUYAN HE
INFORMATION SYSTEM SERVICES	IS	JOHN CHILDERS
INFORMATION SYSTEM SERVICES	IS	WILLIAM WILLS
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:

LEGAL SERVICES	LG	LISA PIOTROWSKI
----------------	----	-----------------

LEGAL SERVICES Total:

EXP. 2010 FL Rate Case	M92105	MARY HOPPER	21.00	2,019.51
EXP. 2010 FL Rate Case	M92105	NAMEER BHATTI	4.00	148.42
			25.00	2,167.93

EXP. 2010 FL Rate Case Total:

Co33 : 2011 Chuluota Rate Case	M92317	KELLY ANN BURNS		40.5
Co33 : 2011 Chuluota Rate Case	M92317	ALISON MCVICKER		32

Co33 : 2011 Chuluota Rate Case Total:

OFFICER SERVICES	OF	J PRESTON LUITWEILER
OFFICER SERVICES	OF	SUSAN BROUSSARD
OFFICER SERVICES	OF	ROBERT RUBIN
OFFICER SERVICES	OF	WILLIAM ROSS
OFFICER SERVICES	OF	CHRISTOPHER LUNING
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS
OFFICER SERVICES	OF	ROY STAHL
OFFICER SERVICES	OF	DAVID SMELTZER
OFFICER SERVICES	OF	WILLIAM PISZKER

OFFICER SERVICES Total:

PURCHASING SERVICES	PU	JAMES MEYER
PURCHASING SERVICES	PU	CATHERINE DESANTIS
PURCHASING SERVICES	PU	KAREN CAMPOPIANO

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO
SHAREHOLDER SERVICES	SH	EMILY HERMAN

SHAREHOLDER SERVICES Total:

2,451,898.33	Grand Total	858.30	77,308.70
--------------	--------------------	---------------	------------------

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
311		733		July	17	2011		Nameer Bhatti		Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
		1							4						Regular	1	5 1111 100ALLUTIL	601810	AC Accounting
	7	7	4	8					4	8	4				Regular	1	42 1115 15PASTATE		AC Accounting
											4				Regular	1	4 1115 15PASTATE		M92320 PA Cor
	1														Regular	1	1 1133 33FLSTATE		M92105 EXP. 2010 FL Rate Case
			4												Regular	1	4 1124 24ILSTATE		M 92215 IL Cor
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
8														07/04/11	Holiday	2	8		
															Vacation	3	0		
							8	8						7/11,7/12	Sick	4	16		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

NewBhu

Employee signature

7/13/2011

Date

K. S. S. S.


Approved by

7/14/11

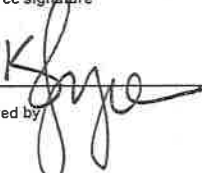
Date

Rate Case Expense
Exhibit SS-11, Page

*14 Excused with pay
*15 Death/Jury/Military


7/13/2011

 Employee signature Date


7/14/11

 Approved by Date

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000708 of 000737

Employee signature _____ Date 7/27/11

Approved by _____ Date

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000709 of 000737

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
311		733		July	31	2011		Nameer Bhatti		Service Co (11)

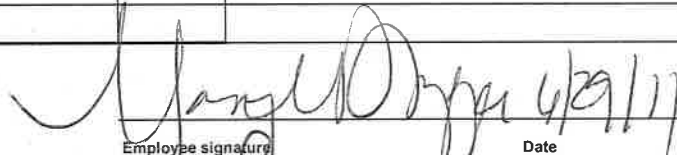
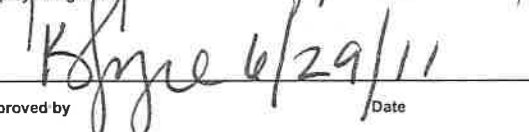
*14 Excused with pay
**15 Death/Jury/Military

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000710 of 000737

Dept Number	Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)	
	Month	Day	Year						
311	674	July	3	2011	Mary McFall Hopper			Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
		1	1				4			4	8				Regular	1	18	1111 100ALLUTIL	AC Accounting
8	8	3	4	3			2	6	6	3					Regular	1	43	1115 15PASTATE	AC Accounting
															Regular	1	0	1134 34VASTATE	AC Accounting
		2	3	4			2	2	2						Regular	1	15	1133 33FLSTATE	4 8/2/05 - zero out rate case
															Regular	1	0	1125 25NJSTATE	AC Accounting
															Regular	1	0	1139 39NYSTATE	AC Accounting
				1						1					Regular	1	2	1134 34VASTATE	AC Accounting
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
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															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
		2												CPD	Personal/Bday	16	2		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
**15 Death/Jury/Military


 Employee signature Date 4/29/11

 Approved by Date 6/29/11

Employee signature *K. J. [Signature]* Date *7/13/11*

Approved by *K. J. [Signature]* Date *7/14/11*

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000712 of 000737


Aug '11
H11
8/28

LEGAL SERVICES	LG	LISA PIOTROWSKI		
LEGAL SERVICES	LG	WILLIAM DICKERSON		
LEGAL SERVICES	LG	WILLIAM DICKERSON		
LEGAL SERVICES Total:				
EXP. 2010 FL Rate Case	M92105	BRIAN DEVINE	6.00 ✓	287.98
EXP. 2010 FL Rate Case	M92105	KIMBERLY JOYCE	31.00 ✓	3,500.60
EXP. 2010 FL Rate Case	M92105	ALISON MCVICKER	4.00 ✓	168.58
			41.00	3,957.16
EXP. 2010 FL Rate Case Total:				
Co33.-AUF Rate Case Deferr EXP	M92358	KELLY ANN BURNS	14.50 ✓	582.84
Co33.-AUF Rate Case Deferr EXP	M92358	MARY HOPPER	81.00 ✓	7,789.45
Co33.-AUF Rate Case Deferr EXP	M92358	NAMEER BHATTI	23.00 ✓	853.29
Co33.-AUF Rate Case Deferr EXP	M92358	ALEXANDER STAHL	10.00 ✓	180.86
Co33.-AUF Rate Case Deferr EXP	M92358	ALISON MCVICKER	10.00 ✓	421.40
			138.50	9,827.84
Co33.-AUF Rate Case Deferr EXP Total:				
OFFICER SERVICES	OF	J PRESTON LUITWEILER		
OFFICER SERVICES	OF	SUSAN BROUSSARD		
OFFICER SERVICES	OF	ROBERT RUBIN		
OFFICER SERVICES	OF	WILLIAM ROSS		
OFFICER SERVICES	OF	CHRISTOPHER LUNING		
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS		
OFFICER SERVICES	OF	ROY STAHL		
OFFICER SERVICES	OF	DAVID SMELTZER		
OFFICER SERVICES	OF	WILLIAM PISZKER		
OFFICER SERVICES Total:				
PURCHASING SERVICES	PU	JAMES MEYER		
PURCHASING SERVICES	PU	CATHERINE DESANTIS		
PURCHASING SERVICES	PU	KAREN CAMPOPIANO		
PURCHASING SERVICES Total:				
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN		
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO		
SHAREHOLDER SERVICES	SH	EMILY HERMAN		
SHAREHOLDER SERVICES Total:				
		CHRISTOPHER TROYAN		
		SUSAN COVATTA		
Total:				
	1,613,207.07	Grand Total	691.58	59,659.77

Dept Number		Employee Number		Two Week Period Ending			Employee Name		Company (Co Number)	
				Month	Day	Year				
311		733		August	14	2011	Nameer Bhatti		Service Co (11)	


Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
										4					Regular	1	4	1111 100ALLUTIL	601810	AC Accounting
2	8	8	8	4					4		4				Regular	1	38	1115 15PASTATE		AC Accounting
6									4	4	4				Regular	1	18	1115 15PASTATE		M92320
								1							Regular	1	1	1133 33FLSTATE		M92358 AUF
				4			8	7							Regular	1	19	1125 25NJSTATE		AC Accounting
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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*14 Excused with pay
**15 Death/Jury/Military


Employee signature

8/10/2011

Date


Approved by

8/11/11

Date

Employee signature _____ Date _____
Approved by _____ Date _____

Employee Timesheet

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
311		5009		August	14	2011		Alex Stahl		Service Co (11)

8/10/2011 0:00

Employee signature

Date

Approved by


Date

Exhibit 55-1

Dept Number		Employee Number		Two Week Period Ending Day		Year		Employee Name		Company (Co Number)	
311		680		August 13		2011		Kimberly Joyce		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	6														Regular	1	6	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
				8			6	4	4	4					Regular	1	26	1124 24ILSTATE		M-92215
															Regular	1	0	1123 23OHSTATE		
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1132 32INSTATE		
2															Regular	1	2	1133 33FLSTATE		M-92105
6											6				Regular	1	12	1115 15PASTATE		AC Accounting
															Regular	1	0	1115 15PASTATE		
			3	2			2	2	2						Regular	1	14	1133 33FLSTATE		M-92105
															Regular	1	0	1134 34VASTATE		AC Accounting
			5	4											Regular	1	9	1135 35NCSTATE		AC Accounting
								2		4	2				Regular	1	8	1125 25NJSTATE		AC Accounting
	2			2					2						Regular	1	6	1131 31TXSTATE		M-92106
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			


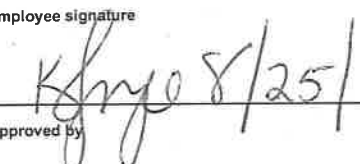
*14 Excused with pay
 **15 Death/Jury/Military

 8/11/11
 Employee signature Date
 8/17/11
 Approved by Date

Dept Number	Employee Number	Two Week Period Ending	Employee Name	Company (Co Number)
311 -2030-	203	Month Day Year August 28 2011	Devine, Brian	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
	3								4						Regular	1	7	1134 34VASTATE	601810	M 92264 VA Rule Case
	2	4	8												Regular	1	14	1111 100ALLUTIL	601810	AC Accounting
	3	2													Regular	1	5	1135 35NCSTATE	601810	M 92126 NC Rule Case
				4			4	4		4	4				Regular	1	20	1125 25NJSTATE	601810	M 92321 NJ Rule Case
				4			4	4		4	4				Regular	1	20	1115 15PASTATE	601810	M 92320 PA Rule Case
		2							4						Regular	1	6	1133 33FLSTATE		M 92105 AUF Rule Case
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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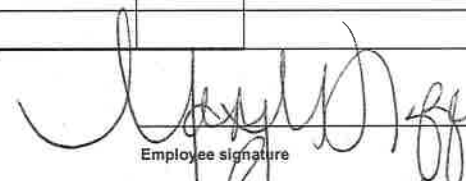
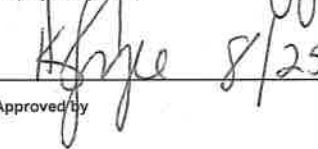
*14 Excused with pay
**15 Death/Jury/Military

 8/25/11
 Employee signature Date
 8/25/11
 Approved by Date

Dept Number	Employee Number		Two Week Period Ending Month Day Year			Employee Name		Company (Co Number)	
311	674		August 28 2011			Mary McFall Hopper		Service Co (11)	

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
															Regular	1	0	1111 100ALLUTIL	AC Accounting
4	2	2	2	8				2	2						Regular	1	22	1115 15PASTATE	AC Accounting
								2	2						Regular	1	2	1134 34VASTATE	AC Accounting
4	6	6	6				8	2	4	8	8				Regular	1	52.54	1133 33FLSTATE	1123582010 AUF Rate Case Pw 6 rt
														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
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														Regular	1	0			
														Regular	1	0			
														Regular	1	0			
														Overtime	5	0			
														Holiday	2	0			
								4						8/24	Vacation	3	4		
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
														Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

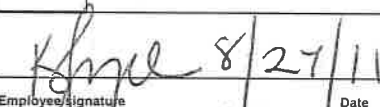

*14 Excused with pay
 **15 Death/Jury/Military


 Employee signature _____ Date 8/28/11

 Approved by _____ Date 8/25/11

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
		Month	Day	Year		
311 201	680	August	27	2011	Kimberly Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
															Regular	1	0	1111 100ALLUTIL	601810	AC Accounting
															Regular	1	0	1188 LWW	601810	
2		2	2	2			2	2	2	2	2				Regular	1	18	1124 24ILSTATE		M - 94215 92215 EKS.
		2	2	2			2	2	2	2	2				Regular	1	16	1123 23OHSTATE		AC - Acc'ting
															Regular	1	0	1132 32INSTATE		
															Regular	1	0	1132 32INSTATE		
							2	2	2	2	2				Regular	1	18 10	1133 33FLSTATE		M - 92105
2							1	1	1	1	1				Regular	1	7	1115 15PASTATE		AC - Acct.
															Regular	1	0	1115 15PASTATE		
	8														Regular	1	8	1133 33FLSTATE		M - 92105
2			2					1		1					Regular	1	6	1134 34VASTATE		AC Accounting
		2	2	2											Regular	1	6	1135 35NCSTATE		AC Acc'ting
2		2		2			1		1		1				Regular	1	9	1125 25NJSTATE		AC Accounting
															Regular	1	0	1131 31TXSTATE		
															Overtime	5	0			
															Holiday	2	0			
															Vacation	3	0			
															Sick	4	0			
															*Ex. Pd	14	0			
															**Ex. Pd	15	0			
															Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80			

*14 Excused with pay
**15 Death/Jury/Military


 Employee/Signature _____ Date 8/27/11

 Approved by _____ Date _____

Sept '11
All

INFORMATION SYSTEM SERVICES IS

DONALD SUTTER

INFORMATION SYSTEM SERVICES Total:LEGAL SERVICES LG
LEGAL SERVICES LGLISA PIOTROWSKI
WILLIAM DICKERSON**LEGAL SERVICES Total:**EXP. 2010 FL Rate Case M92105
EXP. 2010 FL Rate Case M92105BRIAN DEVINE
KIMBERLY JOYCE8.00 ✓ 383.99
12.00 ✓ 1,338.06**EXP. 2010 FL Rate Case Total:**20.00 1,722.05Co33.-AUF Rate Case Deferr EXP M92358
Co33.-AUF Rate Case Deferr EXP M92358
Co33.-AUF Rate Case Deferr EXP M92358
Co33.-AUF Rate Case Deferr EXP M92358
Co33.-AUF Rate Case Deferr EXP M92358
Co33.-AUF Rate Case Deferr EXP M92358BRIAN DEVINE
KELLY ANN BURNS
MARY HOPPER
KIMBERLY JOYCE
NAMEER BHATTI
ALISON MCVICKER2.00 ✓ 96.01
90.00 ✓ 3,617.74
101.00 ✓ 9,712.83
12.00 ✓ 1,338.06
93.00 ✓ 3,450.18
20.00 ✓ 842.84**Co33.-AUF Rate Case Deferr EXP Total:**318.00 19,057.66OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OF
OFFICER SERVICES OFJ PRESTON LUITWEILER
SUSAN BROUSSARD
ROBERT RUBIN
WILLIAM ROSS
CHRISTOPHER LUNING
NICHOLAS DEBENEDICTIS
ROY STAHL
DAVID SMELTZER
CHRISTOPHE FRANKLIN
WILLIAM PISZKER**OFFICER SERVICES Total:**PURCHASING SERVICES PU
PURCHASING SERVICES PU
PURCHASING SERVICES PUJAMES MEYER
CATHERINE DESANTIS
KAREN CAMPOPIANO**PURCHASING SERVICES Total:**SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SH
SHAREHOLDER SERVICES SHBRIAN DINGERDISSEN
FREDERICK MARTINO
EMILY HERMAN**SHAREHOLDER SERVICES Total:**

TERESA MCGONIGLE

Total:

1,619,614.48

Grand Total840.3168,457.97

Ben Devore 9/8/11

Employee Signature Date

K. Hype 9/8/11

Approved by Date


*14 Excused with pay
 **15 Death/Jury/Military

Jelly Am Burns 9/7/11
Employee signature Date
K/nye 8/9/11
Approved by Date


*14 Excused with pay
*15 Death/Jury/Military

*14 Excused with pay
**15 Death/Jury/Military

Date _____




Employee signature
 Date

Approved by
 Date

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000729 of 000737

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
				Month	Day	Year				
311		80098		September	11	2011		Alison McVicker		Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
3	4	5	5	3				1	1	3	8				Regular	1	33	1111 100ALLUTIL	601810	AC Accounting
3			3	3					2	2					Regular	1	13	1125 25NJSTATE		M 92321
2	4	3		2				4	1						Regular	1	16	1133 33FLSTATE		M 92358
								3		3					Regular	1	6	1125 25NJSTATE		AC Accounting
									2						Regular	1	2	1139 New York Admin		AC Accounting
									1						Regular	1	1	1140 NYWS Admin		AC Accounting
									1						Regular	1	1	1141 NY Sea Cliff		AC Accounting
															Regular	1	0			
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*14 Excused with pay
~15 Death/Jury/Military

Employee signature 9/17/11

Date

Approved by 8/9/11

Date

Approved by

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
Month	Day	Year				
301	680	August	27	2011	Kimberly Joyce	Service Co (11)

9/11/2011

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
				8										Regular	1	8	1111 100ALLUTIL	601810	AC Accounting
														Regular	1	0	1188 LWW	601810	
											3			Regular	1	3	1124 24ILSTATE		M - 92216
			3											Regular	1	3	1123 23OHSTATE		AC Accting
			2											Regular	1	2	1132 32INSTATE		AC Accting
														Regular	1	0	1132 32INSTATE		
									8	4				Regular	1	12	1133 33FLSTATE		M - 92105
8								8		4				Regular	1	20	1115 15PASTATE		AC Accting
														Regular	1	0	1115 15PASTATE		
														Regular	1	0	1133 33FLSTATE		
	8	8												Regular	1	16	1134 34VASTATE		AC Accounting
														Regular	1	0	1135 35NCSTATE		
			3								2			Regular	1	5	1125 25NJSTATE		AC Accounting
											3			Regular	1	3	1131 31TXSTATE		AC Accting
														Overtime	5	0			^
							8							Holiday	2	8			
														Vacation	3	0			
														Sick	4	0			
														*Ex. Pd	14	0			
														**Ex. Pd	15	0			
														Personal/Bday	16	0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	Total Hrs		80			

*14 Excused with pay
 **15 Death/Jury/Military

Employee signature: Kfjye Date: 9/8/11

Approved by: _____ Date: _____

*14 Excused with pay
**15 Death/Jury/Military


Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000732 of 000737

Date _____

Dept Number		Employee Number		Two Week Period Ending				Employee Name		Company (Co Number)
311		80098		Month	Day	Year		Alison McVicker		Service Co (11)
				September	25	2011				

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity	
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su							
		2		4			4	2							Regular	1	12	1111 100ALLUTIL	601810	AC Accounting
8				4			3	2		8	8				Regular	1	33	1115 15PASTATE		M92320
	5	3	5												Regular	1	13	1125 25NJSTATE		M92321
	2		3												Regular	1	5	1125 25NJSTATE		AC Accounting
	1						1	2							Regular	1	4	1133 33FLSTATE		M92358
		3													Regular	1	3	1115 15PASTATE		AC Accounting
															Regular	1	0			
															Regular	1	0			
															Regular	1	0			
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*14 Excused with pay
**15 Death/Jury/Military


 Employee signature

9/22/11
 Date

Approved by _____
 Date

Employee signature _____ Date 9/21/11

Approved by _____ Date _____

Docket No. 100330-WS
Rate Case Expense
Exhibit SS-11, Pagee 000736 of 000737

Dept Number	Employee Number	Two Week Period Ending			Employee Name	Company (Co Number)
Month	Day	Year				
311	680	September	25	2011	Kimberly Ann Joyce	Service Co (11)

Daily Hours														Date (for time off)	Pay Code	Total Hours	ACCTG UNIT	GL ACCT Number	Activity
M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su						
															Regular	1	0	1111 100ALLUTIL	AC Accounting
8	8	8	8	8											Regular	1	40	1115 15PASTATE	AC Accounting
							8				4				Regular	1	12	1133 33FLSTATE	m 92358
									8		2				Regular	1	10	1124 24ILSTATE	m 92215
											1				Regular	1	1	1131 31TXSTATE	m 91834
											1				Regular	1	1	1125 25NJSTATE	m 92321
										8					Regular	1	8	1132 32INSTATE	m 92226
							8								Regular	1	8	1123 23OHSTATE	AC Accounting
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Regular	1	0		
															Overtime	5	0		
															Holiday	2	0		
															Vacation	3	0		
															Sick	4	0		
															*Ex. Pd	14	0		
															**Ex. Pd	15	0		
															Personal/Bday	16	0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0		Total Hrs		80		

*14 Excused with pay
 **15 Death/Jury/Military

Kimberly A. Joyce (If) 9-22
 Employee signature _____ Date _____
 Approved by _____ Date _____

Docket No. 100330-WS
 Rate Case Expense
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