



March 10, 2016

**VIA E-FILING**

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 150269-WS; Application for limited proceeding water rate increase in Marion, Pasco, and Seminole Counties, by Utilities, Inc. of Florida.  
Our File No. 30057.224

Dear Ms. Stauffer:

The following are the responses of Utilities, Inc. of Florida, ("Utility") to the Staff's Second Data Request dated February 25, 2016:

1. The following items relate to the Utility's requested rate case expense.
  - a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also, provide a description and associated cost for all expenses incurred to date.

Response: See Attachment "2-1".

- b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

Response: See Attachment "2-1".

- c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour a description of actual duties performed, and amount incurred to date.

Response: N/A

d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the Limited Proceeding process.

Response: See Attachment "2-1".

e) Please provide an itemized list of all other costs estimated to be incurred through the Limited Proceeding process.

Response: See Attachment "2-1". The in-house expenses are unchanged from the original Schedule B-10, except to add the outside costs for copying the MFRs in the amount of \$103.09, and that Invoice is included in this attachment.

2. Do the current rates presented on Schedule No. 13, Column (b), include a gross-up for regulatory assessment fees for Marion, Pasco Phases I & II, and Seminole?

Response: The rates included in Column (b) are the currently approved rates for each County. These rates were approved for UIFs last index and pass-through application. The index and pass-through application calculation included a gross-up for regulatory assessment fees.

3. Please provide the Pasco County water utility expenses for 2015 in the same format as Schedules W-10(a) and W-10(b) used in the Class "A" or "B" Annual Report.

Response: Please see Attachment "2-3" which are Schedules W-10(a) and W-10(b) for Pasco County. Please note that these Schedules include allocated overhead from our parent company. Also, the numbers in the Schedules have not been finalized by our Corporate Office.

4. Please indicate on the 2015 Schedules W-10(a) and W-10(b) which expenses are being eliminated or reduced as a result of the abandonment of the wells in Pasco County.

Response: The following water utility expense accounts are impacted by the abandonment of the four Summertree wells: 615, purchased power; 618, chemicals; 620, materials and supplies, 635, contractual services – testing; 659, Insurance; 675 Misc. expense.

5. Please provide a justification for retaining each expense that is not totally eliminated in Column (d) – ".1 Source of Supply and Expenses – Operations," Column (e) – ".2 Source of Supply and Expenses – Maintenance," Column (f) – ".3 Water Treatment Expenses – Operations," and Column (g) – ".4 Water Treatment Expenses – Maintenance" as shown on the 2015 Schedules W-10(a) and W-10(b) for Pasco County.



Response: As noted in the Utility's March 2, 2016 response to Item 20 of OPC's Issues and Concerns Request, the abandonment of the Summertree wells is not expected to result in any decrease in manpower. The same number of field staff will be employed thereafter in order to comply with applicable FDEP rules and regulations regarding the operation, maintenance and repair of the water distribution and wastewater collection systems, to respond to alarms and abnormal events at any time, to respond to customer requests and inquiries, and otherwise maintain the Utility's infrastructure throughout its systems located in Pasco and Pinellas counties. Thus, no reduction in annual operating expense is to occur with respect to salaries and wages or employee pensions and benefits, Accounts 601 and 604, respectively.

Account 620, Materials and supplies expense, is expected to decrease to approximately \$10,400 per year from \$15,434. The Utility will continue to incur expenses associated with the operation, maintenance and repair of distribution system components and facilities such as: water mains; service lines; hydrants; valves; valve boxes; meters; meter boxes; tools; paint; personal protective equipment; and misc. fittings, brass works, and supplies.

Account 636, Contractual services – other, will be reduced to approximately \$1,800 per year (an average of \$150 per month) from \$3,216 per year reflecting the ongoing cost of sampling, analyzing and reporting the Summertree distribution system's water quality and flow data as mandated by FDEP's rules and regulations. This includes daily, monthly, quarterly, annual and triennial sampling events. Once the existing Summertree Water Use Permit, as issued by Southwest Florida Water Management District, is cancelled, a Wholesale Public Supply Permit will be issued by the District, which will contain specific monitoring and reporting requirements that will generate annual expense.

Account 659, Insurance expense, is expected to decrease as a consequence of well abandonment by \$2,296 reflecting the removal of the buildings and equipment from the well sites.

Account 675, Misc. expenses, is expected to decrease by approximately \$3,900 per year after the wells are abandoned. However, the Utility will continue to incur annual expenses such as: employee training and travel expense; uniforms; office utilities; office supplies; alarm systems; meter reading expenses; billing; postage; shipping; printing supplies; answering service; license fees; communications expense; and misc. other expenses.

In total, the Utility expects annual operating expense to decrease by approximately \$48,600 after the wells are abandoned.

6. Please explain the reason for the decrease in the Pasco County water utility purchased power expense from 2014 to 2015.

Response: The reduction in purchased power was mainly due to the loss of our irrigation customers at the end of 2014.

Carlotta S. Stauffer, Commission Clerk

March 10, 2016

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "Martin S. Friedman", with a long, sweeping flourish extending to the right.

MARTIN S. FRIEDMAN  
For the Firm

MSF/  
Enclosures

cc: John Hoy (via email)  
Patrick Flynn (via email)  
Danijela Janjic, Esquire (via email)  
Erik Sayler, Esquire (via email)

Utilities, Inc. of Florida  
 Docket No. 150269-WS  
Friedman & Friedman, P.A.

- Actual Attorney Fees through March 7, 2016 (Invoices & Report Attached): \$3,276.00.
- Actual Costs through March 7, 2016 (Invoices Attached): \$758.75
- Filing Fee: \$2,250.00 (not included in costs above)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
10.0 hrs.	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client;
15.0 hrs.	Attend customer meetings in New Port Richey and Ocala;
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
46.5 hrs. @ \$360/hr.	<b>\$16,740.00 – TOTAL ESTIMATED ATTORNEYS FEES</b>

Estimate of costs to complete:

\$ 860.00 Attend Two Customer Meetings, & Agenda Conference (travel/meals/hotel)  
 \$ 10.00 Estimated photocopier costs  
**\$ 870.00 TOTAL ESTIMATED AND UNBILLED COSTS**

**TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$20,016.00**  
**TOTAL ACTUAL AND ESTIMATED COSTS: \$1,628.75**  
**FILING FEE: \$2,250.00**

**Friedman & Friedman, P.A.**

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

May 5, 2015

Utilities, Inc.

2335 Sanders Road

Northbrook, IL 60062 USA

Invoice No.:

1806

File No.:

30057.224

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** John Stover

**RE:** UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

**Balance Due Now**

**\$108.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>	
04/13/15	MSF	Review, research and respond to correspondence from Ms. DiPasquale regarding legal description format	0.30	\$108.00
		Total Fees	0.30	\$108.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$108.00</b>



**Friedman & Friedman, P.A.**

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

January 5, 2016

Utilities, Inc.

2335 Sanders Road

Northbrook, IL 60062 USA

Invoice No.:

2527

File No.:

30057.224

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** John Stover

**RE:** UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

**Balance Due Now**

**\$2,891.49**

**FEES**

			<u>Hours</u>	<u>Amount</u>
12/27/15	MSF	Review Prior PSC Orders and letter to Mr. Hoy and others regarding loss of irrigation revenues; Review SAPs in various Tariffs and letter to Mr. Deason and others concerning same;	0.70	\$252.00
	MSF	Review and revise Application and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
12/29/15	MSF	Review and comment upon draft MFRs; Telephone Conference with Mr .Hoy who telephoned concerning same; Finalize application and letter to Mr. Deason;	0.70	\$252.00
		Total Fees	1.70	\$612.00

**DISBURSEMENTS**

Amount

12/16/15	Filing Fee	\$2,250.00
12/22/15	FedEx	\$29.49
	Total Disbursements	<hr/> \$2,279.49
	<b>Total Fees &amp; Disbursements</b>	<hr/> <b>\$2,891.49</b>



**Friedman & Friedman, P.A.**

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

February 5, 2016

Utilities, Inc.

2335 Sanders Road

Northbrook, IL 60062 USA

Invoice No.:

2605

File No.:

30057.224

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** John Stover

**RE:** UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

**Balance Due Now**

**\$1,396.20**

**FEES**

			<u>Hours</u>	<u>Amount</u>
01/23/16	MSF	Research and draft letters to County Administrator of Marion, Pasco and Seminole Counties; Correspondence with Mr. Flynn; Research and draft separate Initial Customer Notices; Letter to Mr. Mouring at PSC concerning same;	2.10	\$756.00
01/26/16	MSF	Review Staff's first data request and letter to Mr. Hoy and others concerning same; Correspondence with Mr Mouring at PSC Staff regarding notice;	0.20	\$72.00
01/27/16	MSF	Finalize Customer Notices and draft Affidavits of Mailing and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
01/28/16	MSF	Research and draft letters to librarians; Letter to Mr. Mouring at PSC;	0.30	\$108.00
01/29/16	MSF	Finalize and mail letters to librarians; correspondence with PSC attorney; letter to Mr. Flynn;	0.30	\$108.00

Total Fees

3.20

\$1,152.00

**DISBURSEMENTS**

Amount

01/29/16

Legal Advertisement

\$244.20

Total Disbursements

\$244.20

**Total Fees & Disbursements**

**\$1,396.20**

**Friedman & Friedman, P.A.**

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

March 4, 2016

Utilities, Inc.

2335 Sanders Road

Northbrook, IL 60062 USA

Invoice No.:

2705

File No.:

30057.224

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

**Balance Due Now**

**\$1,745.06**

**FEES**

		<u>Hours</u>	<u>Amount</u>	
02/12/16	MSF	Review proposed responses and documents from Mr. Flynn and begin draft of response to staff's first data request;	0.60	\$216.00
02/14/16	MSF	Review and incorporate customer complaints into response	0.20	\$72.00
02/15/16	MSF	Review documents and responses from Mr. Deason and incorporate in first data request responses;	0.80	\$288.00
02/24/16	MSF	Begin research and draft of responses to OPC's concerns; Research and draft Customer Meeting Notices and letter to PSC Staff concerning same;	0.80	\$288.00
02/25/16	MSF	Telephone Conference with Mr. Deason who telephoned regarding responses to OPC Issues; Review Staff's 2nd Data Request and letter to Mr. Hoy and other concerning same; Review, revise and	0.80	\$288.00

incorporate Mr. Deason's responses response to OPC  
Issues and Concerns;

02/29/16	MSF	Review comments from PSC Staff on Customer Meeting Notices, and revise Notices accordingly; Draft Affidavit of Mailing and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
		Total Fees	3.50	\$1,260.00

**DISBURSEMENTS**

		<u>Amount</u>
	Photocopies	\$59.25
02/05/16	Legal Notice-Seminole	\$49.50
02/15/16	Legal Notice-Pasco	\$49.50
02/18/16	Advertise Legal Notice	\$244.20
02/23/16	FedEx-Overnight Delivery	\$45.70
	FedEx-Overnight Delivery	\$36.91
	Total Disbursements	\$485.06
	<b>Total Fees &amp; Disbursements</b>	<b>\$1,745.06</b>



Lwyr	Lawyer	Date	Matter	Client	Description	Law Type	Hours	Rate	Total
Entry #				Matter	Explanation				
MSF	Martin S. Friedman	Mar 2/2016	30057.224	Utilities, Inc.	UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING	util			
31842					Review, revised and incorporate Mr. Flynn's responses to OPC's First Concerns and letter to all concerning same;		0.30	360.00	108.00
No Hold				BWM					
MSF	Martin S. Friedman	Mar 6/2016	30057.224	Utilities, Inc.	UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING	util			
32093					Review customer correspondence filed in docket and staff responses and letter to Mr. Hoy and others concerning same;		0.10	360.00	36.00
No Hold				BWM					

\*\*\* Summary by Task Code \*\*\*

Task Code	Hours	Amount
BWM - Billable Work Monthly	0.40	144.00
Total Billable	0.40	144.00
Total:	0.40	144.00

\*\*\* Summary by Working Lawyer \*\*\*

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	0.40	144.00
Total:	0.40	144.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Tuesday, March 08, 2016 at 11:46:01 AM
Ver	14.1 (14.1.20150324)
Date Range	Mar/ 1/2016 To Mar/ 7/2016
Matters	30057.224
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Working Lawyer	All
Task	All
Summarize by Type of Law	No
Sorted by	Order Entered
Time/Fee	Both
Include Daily totals	No
Include Held Items only	No
Matter Security Enabled	No
Printed from	Register



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3425 THOMASVILLE RD  
Tallahassee, FL 32309-3493  
Tel: (850) 668-5679

12/30/2015 2:14:00 PM EST  
Team Member: Doshia W.

SALE

BW 1S Copy/Print	959 @	0.1000 T
000001 Reg. Price	0.12	

Regular Total	115.08
Discounts	19.18

<b>Total</b>	<b>95.90</b>
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Sub-Total	95.90
Tax	7.19
Deposit	0.00

<b>Total</b>	<b>103.09</b>
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AmEx (S)	103.09
Account: 7009	
Auth: 526063 (A)	

Total Tender	103.09
Change Due	0.00

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-15
-----------------------------

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 163,400	\$ 35,948	\$ 9,804
603	Salaries and Wages - Officers, Directors and Majority Stockholders	8,792		
604	Employee Pensions and Benefits	52,620	11,576	3,157
610	Purchased Water	-	-	
615	Purchased Power	26,765	26,765	
616	Fuel for Power Purchased	-		
618	Chemicals	9,189	9,189	
620	Materials and Supplies	38,585	15,434	3,858
631	Contractual Services-Engineering	0	0	
632	Contractual Services - Accounting	7,210		
633	Contractual Services - Legal	(144)		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	13,215		
641	Rental of Building/Real Property	232		
642	Rental of Equipment	35		
650	Transportation Expenses	11,486	2,527	689
656	Insurance - Vehicle	-		
657	Insurance - General Liability	18,719		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	4,101	902	246
660	Advertising Expense	-		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission Exp.-Other	197		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	12,823		
675	Miscellaneous Expenses	42,629		
Total Water Utility Expenses		\$ 409,854	\$ 102,341	\$ 17,754

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-15
-----------------------------

SYSTEM NAME / COUNTY :

Pasco County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 35,948	\$ 9,804	\$ 57,190	\$ 14,706		\$ 2
					8,792
11,576	3,157	18,417	4,736		2
		16,206	3,087		
					7,210
					-144
					0
				6,607	6,607
					232
					35
2,527	689	4,020	1,034		1
					25,255
902	246	1,435	369		0
					0
					197
				12,823	
				21,315	21,315
\$ 50,953	\$ 13,896	\$ 97,268	\$ 23,932	\$ 40,745	\$ 69,504



YEAR OF REPORT  
31-Dec-14

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 14,773	\$ 443	\$ 1,773	\$ 2,955	\$ 739	\$ 7,091	\$ 1,773
	Salaries and Wages - Officers, Directors and Majority Stockholders	781						
703	Employee Pensions and Benefits	5,957	179	417	715	298	1,787	715
710	Purchased Sewage Treatment	185,644					185,644	
711	Sludge Removal Expense	9,302					9,302	
715	Purchased Power	5,525			1,381		4,144	
716	Fuel for Power Purchased	-						
718	Chemicals	4,942					4,942	
720	Materials and Supplies	11,799	472	1,888	2,832	708	4,719	1,180
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	640						
733	Contractual Services - Legal	(13)						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	1,306						
741	Rental of Building/Real Property	21						
742	Rental of Equipment	3						
750	Transportation Expenses	1,020	31	122	204	51	490	122
756	Insurance - Vehicle	-						
757	Insurance - General Liability	1,942						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	425						
760	Advertising Expense	-						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-						
767	Regulatory Commission Exp.-Other	17						
770	Bad Debt Expense	12						
775	Miscellaneous Expenses	4,236						
	Total Wastewater Utility Expenses	\$ 248,331	\$ 1,125	\$ 4,200	\$ 8,087	\$ 1,796	\$ 218,119	\$ 3,790

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT  
31-Dec-15

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	781	_____	_____	_____	_____
704	Employee Pensions and Benefits	1,847	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	0	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	640	_____	_____	_____	_____
733	Contractual Services - Legal	_____	-13	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	653	652	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	21	_____	_____	_____	_____
742	Rental of Equipment	_____	3	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	10,311	_____	_____	_____	_____
758	Insurance - Workman's Comp	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	425	_____	_____	_____	_____
760	Advertising Expense	_____	0	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	0	_____	_____	_____	_____
767	Regulatory Commission Exp -Other	_____	17	_____	_____	_____	_____
770	Bad Debt Expense	12	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	2,118	2,118	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ 4,630	\$ 14,955	\$ -	\$ -	\$ -	\$ -

S-10(b)  
GROUP \_\_\_\_\_