

**Ruth Nettles**

080695-WU

**From:** Tonya Simpson [TSimpson@RSBattorneys.com]  
**Sent:** Thursday, October 22, 2009 4:05 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Erik Saylor; Connie Kummer; Paul Stallcup; Jennie Lingo; Christy Piper; Kaley Thompson; Bob Casey; Jim Polk; Catherine Beard  
**Subject:** Peoples Water Service Company DK 080695 2nd Data Response  
**Attachments:** \_1022160356\_001.pdf

- a. F. Marshall Deterding, Esquire  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, FL 32301  
PHONE: 877-6555
- b. Peoples Water Service Company of Florida, Inc.; 2008 General Rate Increase Application  
PSC Docket No. 080695
- c. Peoples Water Service Company of Florida, Inc.
- d. One 5 page letter (Response to Staff's Second Data Request) and one 58 page attachment (63 TOTAL pages)

**Tonya M. Simpson**  
Assistant to F. Marshall Deterding  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, Florida 32301  
(850) 877-6555 PHONE  
(850) 656-4029 FAX

DOCUMENT NUMBER-DATE

10789 OCT 22 8

FPSC-COMMISSION CLERK

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

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
KYLE L. KEMPER  
STEVEN T. MINDLIN, P.A.  
CHASITY H. O'STEEN  
WILLIAM E. SUNDSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

(850) 877-6555  
FAX (850) 656-4029  
www.rsbatorneys.com

CENTRAL FLORIDA OFFICE  
SANLANDO CENTER  
2180 WEST STATE ROAD 434  
SUITE 2118  
LONGWOOD, FLORIDA 32779  
(407) 830-6331  
FAX (407) 830-8522

ROBERT M. C. ROSE, (1924-2006)

October 22, 2009

MARTIN S. FRIEDMAN, P.A.  
BRIDGET M. GRIMSLEY  
CHRISTIAN W. MARCELLI  
BRIAN J. STREET

**VIA HAND DELIVERY**

Ann Cole, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Peoples Water Service Company of Florida, Inc.; 2008 General Rate Increase Application;  
PSC Docket No. 080695-WU; Response to Staff's Second Data Request  
Our File No. 31007.06

Dear Ms. Cole:

I am in receipt of your letter of October 15, 2009 relative to the Staff's Second Data Request and have attempted to outline the answers in the material below and attached:

8. Data request No. 4 stated:

Schedule B-10 of the MFRs shows an estimate of \$25,000 for work performed by Robert Nixon of Cronin, Jackson, Nixon, and Wilson. Please provide invoices for all rate case work performed by Mr. Nixon in connection with Docket No. 080695-WU. Invoices should include the date of the work performed, the number of hours spent on each task, the hourly rate charged, a description of the work performed, and any estimated cost to complete the rate case, if any.

A statement was provided in response to the data request. Detailed invoices were not provided as requested. Please provide detailed invoices as requested above.

9. Data request No. 5 stated:

Schedule B-10 of the MFRs shows an estimate of \$35,000 for work performed by Paul DeChario of Cronin, Jackson, Nixon, and Wilson. Please provide invoices for all rate case work performed

DOCUMENT NUMBER+DATE

10789 OCT 22 8

FPSC-COMMISSION CLERK

by Mr. DeChario in connection with Docket No. 080695-WU. Invoices should include the date of the work performed, the number of hours spent on each task, the hourly rate charged, a description of the work performed, and any estimated cost to complete the rate case, if any.

A statement was provided in response to the data request. Detailed invoices were not provided as requested. Please provide detailed invoices as requested above.

**Utility Response to Data Request Nos. 8 and 9:**

**These two data requests call for the invoices and information originally requested in Staff's First Data Request Nos. 4 and 5. This information was provided in response to items 4 and 5 and included all invoices and detailed worksheets from the accounting firm of Carlstedt, Jackson, Nixon and Wilson for the periods related to this rate proceeding. We have included them again, for your ready reference.**

10. On the Carlstedt, Jackson, Nixon, & Wilson statement, please explain or describe what was the "unbilled expense" for September 2009, and please provide itemized detail.

**Utility Response:**

**The "Detail Worksheet" for this unbilled September 2009 time was provided as the 35th (last) page of the responses to Staff's First Data Request Nos. 4 and 5 and is also Page 35 of the additional copy of that information which was attached in response to Item Nos. 8 and 9 above.**

11. On the Carlstedt, Jackson, Nixon, & Wilson statement, please explain or describe what the "out-of-pocket" expenses were for each month billed, and please provide itemized detail.

**Utility Response:**

**Each month's Detail Worksheet shows what out-of-pocket expenses were billed, such as: telephone, copies, Federal Express charges, and the amount of each. This information was submitted with all of the bills in response to Staff's First Data Request Nos. 4 and 5 and again, here as response to Nos. 8 and 9.**

12. Please explain or describe the relevance of the acquisition of the Innerarity utility system mentioned on the Rose, Sundstrom, & Bentley invoices as it relates to rate case expense in this proceeding. As part of this response, please supply any necessary supporting documentation.

**Utility Response:**

The billings by Rose, Sundstrom & Bentley related to the acquisition of another Utility system are not related to the rate proceeding. While two entries on August 27, 2009 and August 29, 2009 related to the non rate case work were included in Invoice No. 38568 dated September 12, 2008, those two entries were specifically excluded from the schedule of rate case expenses previously submitted to the Commission. Only those items specifically related to the rate proceeding were included in the schedule of rate case expenses previously submitted. Attached is a copy of that bill with hand-noted division between the rate case and non rate case subject matters. The items noted as "Paid by Florida" are rate case expenses totaling \$1,532.30. The items related to the acquisition of the other Utility system are indicated as "Paid by Maryland" totaling \$1,253.70. These latter items should not have been included in the rate case expenses for this case and were not.

13. Please explain or describe the relevance of "cutoff of Mobile Home Park" to rate case expense mentioned on the July 9, 2009 Rose, Sundstrom, & Bentley invoice.

**Utility Response:**

The cut off of the mobile home park as discussed and billed in Invoice No. 40424, dated July 9, 2009 is not related to this rate case proceeding. The entry for 2.7 hours on June 17, 2009 should have been excluded from rate case expenses. The remaining \$4,799.50 is rate case expense. We have attached a hand marked-up bill to show the items related to and not related to the rate case and have attached a revised schedule of rate case expense excluding these costs.

14. Please supply the number of hours and dollar amounts billed for curing test year and MFR filing deficiencies. Please include any itemized amounts billed by Carlstedt, Jackson, Nixon, & Wilson, and Rose, Sundstrom, & Bentley.

**Utility Response:**

There were no dollar amounts billed for "curing the test year." However, the Utility did submit a proposal to modify the approved test year in February of 2009. The Utility's attorneys did expend approximately 4.2 hours in legal time in pursuit of that change. Charges for that work appear on the March 10, 2009 entry of Invoice No. 39583.

As for curing deficiencies, the Utility contends that the great majority of items related to the staff deficiency letter were items that would have been required to have been accomplished regardless of whether they were done initially or after receipt of the deficiency letter. The time devoted to this work is noted on the attached bills dated July 9, 2009 and

**August 10, 2009. 6.4 hours of legal time contained in the July 9, 2009 Invoice No. 40424 was devoted to responding to the staff deficiency letter. 3.3 hours of legal time from the August 10, 2009 Invoice No. 40637 was also devoted to this function. The amount billed for this legal work related to curing the deficiencies is therefore \$3,104.**

**The only charges from the Carlstedt, Jackson, Nixon & Wilson accounting firm for dealing with responses to the deficiency letter from the staff are shown on Page 30 of the attached bills from the accounting firm and consist of 3 hours of Mr. Nixon's time and 0.25 hours of clerical time, for a total of \$671.50. This is for work done to prepare a schedule reconciling gallons sold per Annual Report and excess gallons sold on MFR Schedule E-2 and E-2(a). No time was charged for work related to correcting headings and other typographical errors. In addition, the Utility does not believe that the MFR deficiency for which this work was undertaken was in fact a deficiency, since with a rate structure consisting of minimum gallons and excess gallonage charges such as Peoples utilized during the test year, total gallons would not agree to the Annual Report total gallon figures.**

15. The summary of "Actual and Estimated Rate Case Expense Through PAA Order" included "Filing Fees \$2,000" for a company expense. Rose, Sundstrom, & Bentley included a \$4,500 filing fee with its June 10, 2009, billing. Please explain or describe for what purpose the \$2,000 filing fee was included.

**Utility Response:**

**The inclusion of the \$2,000 filing fee in the "company expenses" was in error. This has been corrected in the revised rate case expense schedules attached hereto.**

16. Original Invoice # 38568 shows a total cost of \$2,786. The October 12 Bill and payment report shows a total cost of \$1,532.30 for Invoice # 38568. Please explain or describe which invoice is correct and submit a copy of correct invoice.

**Utility Response:**

**Please see explanation and information attached per Staff Data Request Item 12 above.**

17. Please provide a copy of the Rose, Sundstrom, & Bentley invoice for September 2009, in the amount of \$10,037.50. If the invoice is not itemized, please provide an itemized break down of this invoice.

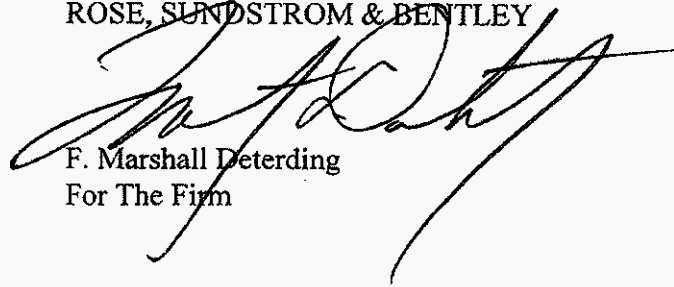
October 22, 2009  
Page 5

**Utility Response:**

**The invoice for Rose, Sundstrom & Bentley for the September services billed on October 14, 2009 in the amount of \$10,037.50 is attached hereto and was not available in final form at the time of the prior submission.**

I trust that the above information supplies everything that you needed. If you have any further questions in this regard, please let me know.

Sincerely,  
ROSE, SUNDBSTROM & BENTLEY



F. Marshall Deterding  
For The Firm

FMD/tms  
Enclosures

cc: Erik Sayler, Esq.  
Economic Regulation (Kummer, Stallcup, Lingo, Piper, Thompson)  
Regulatory Compliance (Casey, Polk, Beard)  
Sherlock S. Gillet, Jr.  
Anthony Boehk  
Robert C. Nixon, CPA

**Attachment to Nos. 8 and 9**

DOCUMENT NUMBER-DATE

10789 OCT 22 88

FPSC-COMMISSION CLERK

The Peoples Water Service Company of Florida  
Docket No. 080695 - WU  
Actual and Estimated Accounting Rate Case Expense  
Carlstedt, Jackson, Nixon & Wilson CPA's, P.A.  
As of October 1, 2009

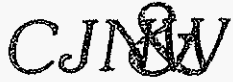
Line No.	<u>Month of Work</u>	<u>Invoice Date</u>	<u>Hourly Fees</u>	<u>Out of Pocket</u>	<u>Total</u>
1	August, 2008	9/23/08	\$ 5,000	\$ 101	\$ 5,101
2	September, 2008	10/17/08	1,313	17	1,330
3	November, 2008	12/8/08	2,748	75	2,823
4	December, 2008	1/9/09	2,310	9	2,319
5	January, 2009	2/10/09	440	23	463
6	February, 2009	3/13/09	330	-	330
7	March, 2009	4/14/09	8,668	-	8,668
8	April, 2009	5/6/09	34,784	868	35,652
9	May, 2009	6/11/09	8,722	1,010	9,732
10	June, 2009	7/14/09	1,112	64	1,176
11	July, 2009	8/13/2009	1,100	60	1,160
12	August, 2009	9/14/09	330	-	330
13	Total actual expense through August, 2009		<u>66,857</u>	<u>2,227</u>	<u>69,084</u>
14	Unbilled expense:				
15	September, 2009		<u>920</u>	<u>65</u>	<u>985</u>
16	Estimate to complete:				
17	R. Nixon - Respond to expected Staff				
18	Data Requests 20 hours @ \$220		4,400	100	4,500
19	R. Nixon - Review and comment on				
20	Staff Recommendation 8 hours @ \$220		1,760		1,760
21	R. Nixon - Review PAA Order &				
22	Conferences with client re. same 6 hours @ \$220		1,320		1,320
23	D. Wessman - Proof final revenues 4 hours @ \$80		<u>320</u>	<u>-</u>	<u>320</u>
24	Total Estimate to complete		<u>7,800</u>	<u>100</u>	<u>7,900</u>
25	Total actual and estimated accounting rate case				
26	expense		<u>\$ 75,577</u>	<u>\$ 2,392</u>	<u>\$ 77,969</u>

DOCUMENT NUMBER-DATE

10789 OCT 22 8

FPSC-COMMISSION CLERK





**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

**INVOICE**

September 23, 2008

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during August 2008, as follows:

1. Preparation of rate case feasibility study as agreed	\$ 5,000.00
2. Telephone, copies and Federal Express	<u>101.25</u>
Total	<u>\$ 5,101.25</u>

Client: 646 THE PEOPLES WATER SERVICE COMPANY OF FLO  
 Alpha: PEOPLES  
 Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN Professional Services  
 Contract Amount: \$0.00  
 Biller: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	08/01/08		1.25	56.96	52.76	-4.20	0.00		R
<b>Aug 2008</b>									
<i>Work Code 197 TYPING</i>									
PAD DEALY	08/21/08	BT	0.75	34.50	31.95	-2.55	0.00	47642 F	Rate: 46.00
<i>Work Code 197 TYPING Total:</i>			0.75	34.50	31.95	-2.55	0.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	08/13/08	BX	0.00	58.11	53.82	-4.29	0.00	47642 F	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	58.11	53.82	-4.29	0.00		
<i>Work Code 904 XEROX</i>									
ALL Staff	08/31/08	BX	0.00	3.60	3.33	-0.27	0.00	47642 F	
<i>Work Code 904 XEROX Total:</i>			0.00	3.60	3.33	-0.27	0.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	08/26/08	BX	0.00	21.56	19.97	-1.59	0.00	47642 F	
ALL Staff	08/26/08	BX	0.00	14.77	13.68	-1.09	0.00	47642 F	
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	36.33	33.65	-2.68	0.00		
<i>Work Code 2200 RC-FEASIBILITY STUDY</i>									
PED DeCHARIO	08/05/08	BT	8.00	1,400.00	1,296.56	-103.44	0.00	47642 F	Rate: 175.00
PED DeCHARIO	08/06/08	BT	8.00	1,400.00	1,296.56	-103.44	0.00	47642 F	Rate: 175.00
PED DeCHARIO	08/07/08	BT	1.50	262.50	243.10	-19.40	0.00	47642 F	Rate: 175.00
PED DeCHARIO	08/08/08	BT	3.50	612.50	567.24	-45.26	0.00	47642 F	Rate: 175.00
PED DeCHARIO	08/11/08	BT	3.75	656.25	607.76	-48.49	0.00	47642 F	Rate: 175.00
RCN NIXON	08/11/08	BT	1.50	330.00	305.62	-24.38	0.00	47642 F	Rate: 220.00
PED DeCHARIO	08/12/08	BT	0.50	87.50	81.03	-6.47	0.00	47642 F	Rate: 175.00
RCN NIXON	08/12/08	BT	1.00	220.00	203.74	-16.26	0.00	47642 F	Rate 220.00
PED DeCHARIO	08/21/08	BT	1.50	262.50	243.10	-19.40	0.00	47642 F	Rate: 175.00
PED DeCHARIO	08/22/08	BT	0.50	87.50	81.03	-6.47	0.00	47642 F	Rate: 175.00
<i>Work Code 2200 RC-FEASIBILITY STUDY Total:</i>			29.75	5,318.75	4,925.74	-393.01	0.00		
<b>Aug 2008 Total:</b>			30.50	5,451.29	5,048.49	-402.80	0.00		
<b>Client 646 Total:</b>			31.75	5,508.25	5,101.25	-407.00	0.00		

Client ID: 646 THE PEOPLES WATER SERVICE COMPANY OF FLORIDA, Engagement: GEN Professional Services

(2)



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.  
Paul E. DeChario, C.P.A.  
Katherine U. Jackson, C.P.A.  
Robert H. Jackson, C.P.A.  
Cheryl T. Losee, C.P.A.  
Robert C. Nixon, C.P.A.  
Jeanette Sung, C.P.A.  
Holly M. Towner, C.P.A.  
James L. Wilson, C.P.A.

**INVOICE**

October 17, 2008

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during September 2008, as follows:

1. Preparation of comparables for large utility systems	\$ 1,312.50
2. Telephone	<u>17.44</u>
Total	<u>\$ 1,329.94</u>

(3)

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN

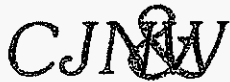
Professional Services

Contract Amount: \$0.00

Bill: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	09/01/08		31.75	5,508.25	5,101.25	-407.00	0.00		R
<b>Sep 2008</b>									
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	09/13/08	BX	0.00	15.16	15.16		0.00	47728	F
ALL Staff	09/13/08	BX	0.00	2.28	2.28		0.00	47728	F
<i>Work Code 901 TELEPHONE Total:</i>			0.00	17.44	17.44	0.00	0.00		
<i>Work Code 2200 RC-FEASIBILITY STUDY</i>									
PED DeCHARIO	09/22/08	BT	3.00	525.00	525.00		0.00	47728	F
								Rate: 175.00	
PED DeCHARIO	09/23/08	BT	4.00	700.00	700.00		0.00	47728	F
								Rate: 175.00	
<i>Work Code 2200 RC-FEASIBILITY STUDY Total:</i>			7.00	1,225.00	1,225.00	0.00	0.00		
<i>Work Code 2400 RC ADMIN-CLIENT CONFERENCE</i>									
PED DeCHARIO	09/04/08	BT	0.50	87.50	87.50		0.00	47728	F
								Rate: 175.00	
<i>Work Code 2400 RC ADMIN-CLIENT CONFERE</i>			0.50	87.50	87.50	0.00	0.00		
<b>Sep 2008 Total:</b>			7.50	1,329.94	1,329.94	0.00	0.00		
<b>Client 646 Total:</b>			39.25	6,838.19	6,431.19	-407.00	0.00		

(4)



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

INVOICE

December 8, 2008

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during November 2008, as follows:

1. Client correspondence related to potential rate case	\$ 1,348.00
2. Update MFR template for Class A utility	1,400.00
2. Telephone, copies and Federal Express	<u>75.41</u>
Total	<u>\$ 2,823.41</u>

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Biller: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	11/01/08		39.25	6,838.19	6,431.19	-407.00	0.00		R
Nov 2008									
<i>Work Code 197 TYPING</i>									
PAD DEALY	11/06/08	BT	1.50	69.00	69.00		0.00	47835 F	Rate: 46.00
PAD DEALY	11/13/08	BT	0.75	34.50	34.50		0.00	47835 F	Rate: 46.00
PAD DEALY	11/14/08	BT	0.25	11.50	11.50		0.00	47835 F	Rate: 46.00
<i>Work Code 197 TYPING Total:</i>			2.50	115.00	115.00	0.00	0.00		
<i>Work Code 198 MISCELLANEOUS</i>									
PAD DEALY	11/05/08	BT	0.25	11.50	11.50		0.00	47835 F	Rate: 46.00
PAD DEALY	11/24/08	BT	0.25	11.50	11.50		0.00	47835 F	Rate: 46.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			0.50	23.00	23.00	0.00	0.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	11/13/08	BX	0.00	12.77	12.77		0.00	47835 F	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	12.77	12.77	0.00	0.00		
<i>Work Code 904 XEROX</i>									
ALL Staff	11/30/08	BX	0.00	33.80	33.80		0.00	47835 F	
<i>Work Code 904 XEROX Total:</i>			0.00	33.80	33.80	0.00	0.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	11/25/08	BX	0.00	28.84	28.84		0.00	47835 F	
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	28.84	28.84	0.00	0.00		
<i>Work Code 2205 RC-UPDT MFRs TEMP FOR CURR C</i>									
PED DeCHARIO	11/24/08	BT	2.00	350.00	350.00		0.00	47835 F	Rate: 175.00
PED DeCHARIO	11/25/08	BT	6.00	1,050.00	1,050.00		0.00	47835 F	Rate: 175.00
<i>Work Code 2205 RC-UPDT MFRs TEMP FOR C</i>			8.00	1,400.00	1,400.00	0.00	0.00		
<i>Work Code 2405 RC ADMIN-CLIENT CORRESPONDE</i>									
RCN NIXON	11/05/08	BT	3.00	660.00	660.00		0.00	47835 F	Rate: 220.00
RCN NIXON	11/06/08	BT	1.50	330.00	330.00		0.00	47835 F	Rate: 220.00
RCN NIXON	11/13/08	BT	1.00	220.00	220.00		0.00	47835 F	Rate: 220.00
<i>Work Code 2405 RC ADMIN-CLIENT CORRESP</i>			5.50	1,210.00	1,210.00	0.00	0.00		
<b>Nov 2008 Total:</b>			16.50	2,823.41	2,823.41	0.00	0.00		

Client ID: 646 THE PEOPLES WATER SERVICE COMPANY OF FLORIDA, Engagement: GEN Professional Services

(6)

Client 646 Total:

55.75

9,661.60

9,254.60

-407.00

0.00



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.  
Paul E. DeChario, C.P.A.  
Katherine U. Jackson, C.P.A.  
Robert H. Jackson, C.P.A.  
Cheryl T. Losee, C.P.A.  
Robert C. Nixon, C.P.A.  
Jeanette Sung, C.P.A.  
Holly M. Towner, C.P.A.  
James L. Wilson, C.P.A.

**INVOICE**

January 9, 2009

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

Balance from December 8, 2008 invoice \$ 2,823.41

For professional services rendered during December 2008, as follows:

1. Review of prior rate case audit workpapers	\$ 2,310.00
2. Telephone	<u>9.24</u>
Total current charges	<u>2,319.24</u>
Total amount due	<u>\$ 5,142.65</u>



Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Biller: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	12/01/08		55.75	9,661.60	9,254.60	-407.00	0.00		R
Dec 2008									
Work Code 901 TELEPHONE									
ALL Staff	12/13/08	BX	0.00	9.24	9.24		0.00	47889	F
Work Code 901 TELEPHONE Total:			0.00	9.24	9.24	0.00	0.00		
Work Code 2511 RC-REVIEW STAFF AUDIT									
RCN NIXON	12/11/08	BT	5.00	1,100.00	1,100.00		0.00	47889	F
								Rate: 220.00	
RCN NIXON	12/12/08	BT	4.00	880.00	880.00		0.00	47889	F
								Rate: 220.00	
RCN NIXON	12/15/08	BT	1.50	330.00	330.00		0.00	47889	F
								Rate: 220.00	
Work Code 2511 RC-REVIEW STAFF AUDIT Tot			10.50	2,310.00	2,310.00	0.00	0.00		
Dec 2008 Total:			10.50	2,319.24	2,319.24	0.00	0.00		
Client 646 Total:			66.25	11,980.84	11,573.84	-407.00	0.00		



**Carlstedt, Jackson, Nixon & Wilson**  
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.  
 Paul E. DeChario, C.P.A.  
 Katherine U. Jackson, C.P.A.  
 Robert H. Jackson, C.P.A.  
 Cheryl T. Losee, C.P.A.  
 Robert C. Nixon, C.P.A.  
 Jeanette Sung, C.P.A.  
 Holly M. Towner, C.P.A.  
 James L. Wilson, C.P.A.

**INVOICE**

February 10, 2009

The Peoples Water Service Company  
 of Florida, Inc.  
 409 Washington Avenue  
 Suite 310  
 Towson, MD 21204

#646

For professional services rendered during February 2009, as follows:

1. Rate case client conference	<i>January</i>	\$ 440.00
2. Telephone		<u>22.80</u>
Total		<u>\$ 462.80</u>

(10)

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: RCN NIXON

Bill: RCN NIXON

Office: MAIN Main Office

Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	01/01/09		66.25	11,980.84	11,573.84	-407.00	0.00		R
Jan 2009									
Work Code 901 TELEPHONE									
ALL Staff	01/13/09	BX	0.00	22.80	22.80		0.00	47986	F
Work Code 901 TELEPHONE Total:			0.00	22.80	22.80	0.00	0.00		
Work Code 2400 RC ADMIN-CLIENT CONFERENCE									
RCN NIXON	01/29/09	BT	2.00	440.00	440.00		0.00	47986	F
Work Code 2400 RC ADMIN-CLIENT CONFERE			2.00	440.00	440.00	0.00	0.00		Rate: 220.00
Jan 2009 Total:			2.00	462.80	462.80	0.00	0.00		
Client 646 Total:			68.25	12,443.64	12,036.64	-407.00	0.00		

(11)



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

INVOICE

March 13, 2009

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during February 2009, as follows:

1. Rate case - analysis of O&M expenses \$ 330.00

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Biller: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	02/01/09		68.25	12,443.64	12,036.64	-407.00	0.00		R
<b>Feb 2009</b>									
<i>Work Code 2230 RC-ANALYSIS OF O &amp; M EXPENSES</i>									
RCN NIXON	02/05/09	BT	1.50	330.00	330.00		0.00	48170 F	
									Rate: 220.00
<i>Work Code 2230 RC-ANALYSIS OF O &amp; M EXP</i>									
			1.50	330.00	330.00	0.00	0.00		
<b>Feb 2009 Total:</b>			1.50	330.00	330.00	0.00	0.00		
<b>Client 646 Total:</b>			69.75	12,773.64	12,366.64	-407.00	0.00		



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

**INVOICE**

April 14, 2009

The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during March 2009, as follows:

- 1. Continuing work on rate case \$ 8,667.50

(14)

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLES

Owner: PED DeCHARIO  
 Biller: PED DeCHARIO  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Biller: ALL Staff

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp UTIL UTILITIES									
<i>Work Code 2252 RC-CUST/BILLS/GALLONS (HISTORI</i>									
RCN NIXON	03/26/09	BT	4.00	880.00	880.00		0.00	48346	F
Date 03/26/09 Total:			4.00	880.00	880.00	0.00	0.00		
<i>Work Code 2252 RC-CUST/BILLS/GALLONS (H</i>									
			4.00	880.00	880.00	0.00	0.00		
<i>Work Code 2260 RC-TREATMENT PLANT DATA</i>									
RCN NIXON	03/27/09	BT	2.00	440.00	440.00		0.00	48346	F
Date 03/27/09 Total:			2.00	440.00	440.00	0.00	0.00		
<i>Work Code 2260 RC-TREATMENT PLANT DATA</i>									
			2.00	440.00	440.00	0.00	0.00		
<i>Work Code 2261 RC-USED/USEFUL CALCULATIONS</i>									
RCN NIXON	03/27/09	BT	1.50	330.00	330.00		0.00	48346	F
Date 03/27/09 Total:			1.50	330.00	330.00	0.00	0.00		
RCN NIXON	03/28/09	BT	2.00	440.00	440.00		0.00	48346	F
Date 03/28/09 Total:			2.00	440.00	440.00	0.00	0.00		
<i>Work Code 2261 RC-USED/USEFUL CALCULAT</i>									
			3.50	770.00	770.00	0.00	0.00		
<i>Work Code 2262 RC-MARGIN RESERVE CALCULATIO</i>									
RCN NIXON	03/28/09	BT	1.00	220.00	220.00		0.00	48346	F
Date 03/28/09 Total:			1.00	220.00	220.00	0.00	0.00		
PED DeCHARIO	03/30/09	BT	0.50	87.50	87.50		0.00	48346	F
Date 03/30/09 Total:			0.50	87.50	87.50	0.00	0.00		
<i>Work Code 2262 RC-MARGIN RESERVE CALC</i>									
			1.50	307.50	307.50	0.00	0.00		
<i>Work Code 2263 RC-CUSTOMER GROWTH</i>									
RCN NIXON	03/28/09	BT	2.50	550.00	550.00		0.00	48346	F
Date 03/28/09 Total:			2.50	550.00	550.00	0.00	0.00		
<i>Work Code 2263 RC-CUSTOMER GROWTH Tot</i>									
			2.50	550.00	550.00	0.00	0.00		
<i>Work Code 2380 RC-REVIEW SECTION "A"</i>									
RCN NIXON	03/30/09	BT	5.00	1,100.00	1,100.00		0.00	48346	F
Date 03/30/09 Total:			5.00	1,100.00	1,100.00	0.00	0.00		

(15)

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
RCN NIXON	03/31/09	BT	4.00	880.00	880.00		0.00	48346 F
Date 03/31/09 Total:			4.00	880.00	880.00	0.00	0.00	
Work Code 2380 RC-REVIEW SECTION "A" Tot			9.00	1,980.00	1,980.00	0.00	0.00	
Work Code 2385 RC-REVIEW SECTION "F"								
RCN NIXON	03/31/09	BT	3.00	660.00	660.00		0.00	48346 F
Date 03/31/09 Total:			3.00	660.00	660.00	0.00	0.00	
Work Code 2385 RC-REVIEW SECTION "F" Tot			3.00	660.00	660.00	0.00	0.00	
Work Code 2387 RC-REVW OTR ENG INFORMATION								
RCN NIXON	03/19/09	BT	4.50	990.00	990.00		0.00	48346 F
Date 03/19/09 Total:			4.50	990.00	990.00	0.00	0.00	
RCN NIXON	03/20/09	BT	2.50	550.00	550.00		0.00	48346 F
Date 03/20/09 Total:			2.50	550.00	550.00	0.00	0.00	
RCN NIXON	03/21/09	BT	4.00	880.00	880.00		0.00	48346 F
Date 03/21/09 Total:			4.00	880.00	880.00	0.00	0.00	
RCN NIXON	03/23/09	BT	3.00	660.00	660.00		0.00	48346 F
Date 03/23/09 Total:			3.00	660.00	660.00	0.00	0.00	
Work Code 2387 RC-REVW OTR ENG INFORM			14.00	3,080.00	3,080.00	0.00	0.00	
Client 646 Total:			39.50	8,667.50	8,667.50	0.00	0.00	

(16)





**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.  
Paul E. DeChario, C.P.A.  
Katherine U. Jackson, C.P.A.  
Robert H. Jackson, C.P.A.  
Cheryl T. Losee, C.P.A.  
Robert C. Nixon, C.P.A.  
Jeanette Sung, C.P.A.  
Holly M. Towner, C.P.A.  
James L. Wilson, C.P.A.

**INVOICE**

May 6, 2009

Anthony A. Boehk, Controller  
The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during April 2009, as follows:

1. Continuing work on the rate case MFR's as set forth on the attached detailed worksheet	\$ 34,047.50
2. Clerical	736.00
3. Telephone, copies and outside printing charges for MFR Volume III	<u>867.87</u>
Total	<u>\$ 35,651.37</u>

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Client: 646	THE PEOPLES WATER SERVICE COMPANY OF FLO				Owner:	PED	DeCHARIO		
	Alpha: PEOPLES				Bill:	PED	DeCHARIO		
					Office:	MAIN	Main Office		
					Group:	ALL			

Engage: GEN	Professional Services				Bill:	ALL	Staff		
	Contract Amount: \$0.00				Office:	MAIN	Main Office		

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
WC Grp EXP. EXPENSES									
Work Code 900 DATA PROCESSING									
CLH HOUGHTON	04/24/09	BX	0.00	478.23			478.23		
Date 04/24/09 Total:			0.00	478.23	0.00	0.00	478.23		

Work Code 900 DATA PROCESSING Total:			0.00	478.23	0.00	0.00	478.23		
--------------------------------------	--	--	------	--------	------	------	--------	--	--

*Outside for printing for additional Engineering info.*

Work Code 901 TELEPHONE									
ALL Staff	04/13/09	BX	0.00	21.24			21.24		
Date 04/13/09 Total:			0.00	21.24	0.00	0.00	21.24		

Work Code 901 TELEPHONE Total:			0.00	21.24	0.00	0.00	21.24		
--------------------------------	--	--	------	-------	------	------	-------	--	--

Work Code 904 XEROX									
ALL Staff	04/30/09	BX	0.00	368.40			368.40		
Date 04/30/09 Total:			0.00	368.40	0.00	0.00	368.40		

Work Code 904 XEROX Total:			0.00	368.40	0.00	0.00	368.40		
----------------------------	--	--	------	--------	------	------	--------	--	--

WC Grp MISC MISCELLANEOUS									
Work Code 197 TYPING									
PAD DEALY	04/22/09	BT	0.75	34.50			34.50		
Date 04/22/09 Total:			0.75	34.50	0.00	0.00	34.50		

PAD DEALY	04/28/09	BT	2.00	92.00			92.00		
Date 04/28/09 Total:			2.00	92.00	0.00	0.00	92.00		

PAD DEALY	04/30/09	BT	2.00	92.00			92.00		
Date 04/30/09 Total:			2.00	92.00	0.00	0.00	92.00		

Work Code 197 TYPING Total:			4.75	218.50	0.00	0.00	218.50		
-----------------------------	--	--	------	--------	------	------	--------	--	--

Work Code 198 MISCELLANEOUS									
PAD DEALY	04/02/09	BT	0.25	11.50			11.50		
Date 04/02/09 Total:			0.25	11.50	0.00	0.00	11.50		

PAD DEALY	04/08/09	BT	0.25	11.50			11.50		
Date 04/08/09 Total:			0.25	11.50	0.00	0.00	11.50		

PAD DEALY	04/20/09	BT	0.50	23.00			23.00		
-----------	----------	----	------	-------	--	--	-------	--	--

(18)

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
	Date 04/20/09 Total:		0.50	23.00	0.00	0.00	23.00		
PAD DEALY	04/22/09	BT	0.25	11.50			11.50		
	Date 04/22/09 Total:		0.25	11.50	0.00	0.00	11.50		
PAD DEALY	04/23/09	BT	1.50	69.00			69.00		
	Date 04/23/09 Total:		1.50	69.00	0.00	0.00	69.00		
PAD DEALY	04/24/09	BT	2.00	92.00			92.00		
	Date 04/24/09 Total:		2.00	92.00	0.00	0.00	92.00		
PAD DEALY	04/27/09	BT	2.00	92.00			92.00		
	Date 04/27/09 Total:		2.00	92.00	0.00	0.00	92.00		
PAD DEALY	04/28/09	BT	0.50	23.00			23.00		
	Date 04/28/09 Total:		0.50	23.00	0.00	0.00	23.00		
PAD DEALY	04/29/09	BT	4.00	184.00			184.00		
	Date 04/29/09 Total:		4.00	184.00	0.00	0.00	184.00		
Work Code 198 MISCELLANEOUS Total:			11.25	517.50	0.00	0.00	517.50		
WC Grp UTIL UTILITIES									
Work Code 2211 RC-REVIADJ DEPREC (H)									
RCN NIXON	04/02/09	BT	1.00	220.00			220.00		
	Date 04/02/09 Total:		1.00	220.00	0.00	0.00	220.00		
RCN NIXON	04/03/09	BT	0.50	110.00			110.00		
	Date 04/03/09 Total:		0.50	110.00	0.00	0.00	110.00		
RCN NIXON	04/13/09	BT	4.00	880.00			880.00		
	Date 04/13/09 Total:		4.00	880.00	0.00	0.00	880.00		
DAW WESSMAN	04/14/09	BT	1.50	120.00			120.00		
RCN NIXON	04/14/09	BT	2.50	550.00			550.00		
	Date 04/14/09 Total:		4.00	670.00	0.00	0.00	670.00		
Work Code 2211 RC-REVIADJ DEPREC (H) Tot			9.50	1,880.00	0.00	0.00	1,880.00		
Work Code 2213 RC-REVIADJ CIAC AMORT (HIST)									
RCN NIXON	04/14/09	BT	2.00	440.00			440.00		
	Date 04/14/09 Total:		2.00	440.00	0.00	0.00	440.00		
Work Code 2213 RC-REVIADJ CIAC AMORT (H)			2.00	440.00	0.00	0.00	440.00		
Work Code 2220 RC-REVIADJ REVENUE (HIST)									

(19)

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
RCN NIXON	04/07/09	BT	2.00	440.00			440.00		
Date 04/07/09 Total:			2.00	440.00	0.00	0.00	440.00		
RCN NIXON	04/22/09	BT	2.00	440.00			440.00		
Date 04/22/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2220 RC-REV/ADJ REVENUE (HIST)			4.00	880.00	0.00	0.00	880.00		
Work Code 2221 RC-REV/ADJ O & M EXP (H)									
RCN NIXON	04/07/09	BT	2.00	440.00			440.00		
RCN NIXON	04/07/09	BT	2.00	440.00			440.00		
Date 04/07/09 Total:			4.00	880.00	0.00	0.00	880.00		
RCN NIXON	04/20/09	BT	0.50	110.00			110.00		
Date 04/20/09 Total:			0.50	110.00	0.00	0.00	110.00		
Work Code 2221 RC-REV/ADJ O & M EXP (H) T			4.50	990.00	0.00	0.00	990.00		
Work Code 2222 RC-REV/ADJ NET DEPR EXP (HIST)									
RCN NIXON	04/07/09	BT	1.00	220.00			220.00		
Date 04/07/09 Total:			1.00	220.00	0.00	0.00	220.00		
DAW WESSMAN	04/09/09	BT	2.50	200.00			200.00		
Date 04/09/09 Total:			2.50	200.00	0.00	0.00	200.00		
RCN NIXON	04/14/09	BT	2.00	440.00			440.00		
Date 04/14/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2222 RC-REV/ADJ NET DEPR EXP (			5.50	860.00	0.00	0.00	860.00		
Work Code 2223 RC-REV/ADJ TAX OTHR THN INC (HI									
RCN NIXON	04/07/09	BT	1.00	220.00			220.00		
Date 04/07/09 Total:			1.00	220.00	0.00	0.00	220.00		
Work Code 2223 RC-REV/ADJ TAX OTHR THN I			1.00	220.00	0.00	0.00	220.00		
Work Code 2224 RC-REV/ADJ INC TAX PROV (HIST)									
RCN NIXON	04/28/09	BT	5.00	1,100.00			1,100.00		
Date 04/28/09 Total:			5.00	1,100.00	0.00	0.00	1,100.00		
Work Code 2224 RC-REV/ADJ INC TAX PROV (			5.00	1,100.00	0.00	0.00	1,100.00		
Work Code 2251 RC-BILLING ANALYSIS (HISTORIC)									
RCN NIXON	04/09/09	BT	8.50	1,870.00			1,870.00		
Date 04/09/09 Total:			8.50	1,870.00	0.00	0.00	1,870.00		

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
<i>Work Code 2251 RC-BILLING ANALYSIS (HIST</i>									
			8.50	1,870.00	0.00	0.00	1,870.00		
<i>Work Code 2252 RC-CUST/BILLS/GALLONS (HISTORI</i>									
RCN NIXON	04/04/09	BT	7.00	1,540.00			1,540.00		
Date 04/04/09 Total:			7.00	1,540.00	0.00	0.00	1,540.00		
RCN NIXON	04/13/09	BT	2.00	440.00			440.00		
Date 04/13/09 Total:			2.00	440.00	0.00	0.00	440.00		
RCN NIXON	04/17/09	BT	1.00	220.00			220.00		
Date 04/17/09 Total:			1.00	220.00	0.00	0.00	220.00		
<i>Work Code 2252 RC-CUST/BILLS/GALLONS (HI</i>									
			10.00	2,200.00	0.00	0.00	2,200.00		
<i>Work Code 2253 RC-PROOF OF REV (HISTORIC)</i>									
RCN NIXON	04/06/09	BT	8.00	1,760.00			1,760.00		
Date 04/06/09 Total:			8.00	1,760.00	0.00	0.00	1,760.00		
RCN NIXON	04/10/09	BT	8.00	1,760.00			1,760.00		
Date 04/10/09 Total:			8.00	1,760.00	0.00	0.00	1,760.00		
<i>Work Code 2253 RC-PROOF OF REV (HISTORI</i>									
			16.00	3,520.00	0.00	0.00	3,520.00		
<i>Work Code 2254 RC-ANNUALIZED REVENUE</i>									
RCN NIXON	04/11/09	BT	6.50	1,430.00			1,430.00		
Date 04/11/09 Total:			6.50	1,430.00	0.00	0.00	1,430.00		
RCN NIXON	04/13/09	BT	2.00	440.00			440.00		
Date 04/13/09 Total:			2.00	440.00	0.00	0.00	440.00		
RCN NIXON	04/16/09	BT	3.00	660.00			660.00		
Date 04/16/09 Total:			3.00	660.00	0.00	0.00	660.00		
<i>Work Code 2254 RC-ANNUALIZED REVENUE T</i>									
			11.50	2,530.00	0.00	0.00	2,530.00		
<i>Work Code 2351 RC-CONSERV RATE STRUCTURE</i>									
PED DeCHARIO	04/30/09	BT	3.50	612.50			612.50		
RCN NIXON	04/30/09	BT	6.50	1,430.00			1,430.00		
Date 04/30/09 Total:			10.00	2,042.50	0.00	0.00	2,042.50		
<i>Work Code 2351 RC-CONSERV RATE STRUCT</i>									
			10.00	2,042.50	0.00	0.00	2,042.50		
<i>Work Code 2380 RC-REVIEW SECTION "A"</i>									
RCN NIXON	04/15/09	BT	3.00	660.00			660.00		
Date 04/15/09 Total:			3.00	660.00	0.00	0.00	660.00		

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
RCN NIXON	04/27/09	BT	2.00	440.00			440.00		
Date 04/27/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2380 RC-REVIEW SECTION "A" Tot			5.00	1,100.00	0.00	0.00	1,100.00		
Work Code 2381 RC-REVIEW SECTION "B"									
RCN NIXON	04/08/09	BT	3.50	770.00			770.00		
Date 04/08/09 Total:			3.50	770.00	0.00	0.00	770.00		
RCN NIXON	04/15/09	BT	3.00	660.00			660.00		
Date 04/15/09 Total:			3.00	660.00	0.00	0.00	660.00		
RCN NIXON	04/17/09	BT	1.50	330.00			330.00		
Date 04/17/09 Total:			1.50	330.00	0.00	0.00	330.00		
RCN NIXON	04/27/09	BT	2.00	440.00			440.00		
Date 04/27/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2381 RC-REVIEW SECTION "B" Tot			10.00	2,200.00	0.00	0.00	2,200.00		
Work Code 2382 RC-REVIEW SECTION "C"									
PED DeCHARIO	04/11/09	BT	2.00	350.00			350.00		
Date 04/11/09 Total:			2.00	350.00	0.00	0.00	350.00		
PED DeCHARIO	04/13/09	BT	3.00	525.00			525.00		
Date 04/13/09 Total:			3.00	525.00	0.00	0.00	525.00		
PED DeCHARIO	04/24/09	BT	2.00	350.00			350.00		
Date 04/24/09 Total:			2.00	350.00	0.00	0.00	350.00		
RCN NIXON	04/27/09	BT	2.00	440.00			440.00		
Date 04/27/09 Total:			2.00	440.00	0.00	0.00	440.00		
RCN NIXON	04/29/09	BT	3.00	660.00			660.00		
RCN NIXON	04/29/09	BT	2.00	440.00			440.00		
Date 04/29/09 Total:			5.00	1,100.00	0.00	0.00	1,100.00		
Work Code 2382 RC-REVIEW SECTION "C" Tot			14.00	2,765.00	0.00	0.00	2,765.00		
Work Code 2383 RC-REVIEW SECTION "D"									
PED DeCHARIO	04/13/09	BT	3.50	612.50			612.50		
Date 04/13/09 Total:			3.50	612.50	0.00	0.00	612.50		
PED DeCHARIO	04/24/09	BT	2.00	350.00			350.00		
Date 04/24/09 Total:			2.00	350.00	0.00	0.00	350.00		

(22)

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
RCN NIXON	04/28/09	BT	3.00	660.00			660.00		
Date 04/28/09 Total:			3.00	660.00	0.00	0.00	660.00		
RCN NIXON	04/29/09	BT	2.00	440.00			440.00		
Date 04/29/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2383 RC-REVIEW SECTION "D" Tot			10.50	2,062.50	0.00	0.00	2,062.50		
Work Code 2384 RC-REVIEW SECTION "E"									
RCN NIXON	04/15/09	BT	3.00	660.00			660.00		
Date 04/15/09 Total:			3.00	660.00	0.00	0.00	660.00		
RCN NIXON	04/16/09	BT	1.50	330.00			330.00		
Date 04/16/09 Total:			1.50	330.00	0.00	0.00	330.00		
Work Code 2384 RC-REVIEW SECTION "E" Tot			4.50	990.00	0.00	0.00	990.00		
Work Code 2385 RC-REVIEW SECTION "F"									
RCN NIXON	04/17/09	BT	2.00	440.00			440.00		
Date 04/17/09 Total:			2.00	440.00	0.00	0.00	440.00		
Work Code 2385 RC-REVIEW SECTION "F" Tot			2.00	440.00	0.00	0.00	440.00		
Work Code 2387 RC-REVW OTR ENG INFORMATION									
RCN NIXON	04/22/09	BT	3.00	660.00			660.00		
Date 04/22/09 Total:			3.00	660.00	0.00	0.00	660.00		
PED DeCHARIO	04/23/09	BT	0.50	87.50			87.50		
Date 04/23/09 Total:			0.50	87.50	0.00	0.00	87.50		
Work Code 2387 RC-REVW OTR ENG INFORM			3.50	747.50	0.00	0.00	747.50		
Work Code 2660 SERVICE AVAILABILITY CASE									
RCN NIXON	04/18/09	BT	4.50	990.00			990.00		
Date 04/18/09 Total:			4.50	990.00	0.00	0.00	990.00		
RCN NIXON	04/21/09	BT	2.50	550.00			550.00		
Date 04/21/09 Total:			2.50	550.00	0.00	0.00	550.00		
RCN NIXON	04/22/09	BT	3.00	660.00			660.00		
Date 04/22/09 Total:			3.00	660.00	0.00	0.00	660.00		
RCN NIXON	04/23/09	BT	3.00	660.00			660.00		
Date 04/23/09 Total:			3.00	660.00	0.00	0.00	660.00		
RCN NIXON	04/24/09	BT	7.00	1,540.00			1,540.00		

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Date 04/24/09 Total:			7.00	1,540.00	0.00	0.00	1,540.00		
Work Code 2660 SERVICE AVAILABILITY CASE			20.00	4,400.00	0.00	0.00	4,400.00		
Work Code 2661 SVC AVAIL-CALC OF CIAC LEVELS									
RCN NIXON	04/17/09	BT	2.00	440.00			440.00		
Date 04/17/09 Total:			2.00	440.00	0.00	0.00	440.00		
RCN NIXON	04/30/09	BT	1.50	330.00			330.00		
Date 04/30/09 Total:			1.50	330.00	0.00	0.00	330.00		
Work Code 2661 SVC AVAIL-CALC OF CIAC LE			3.50	770.00	0.00	0.00	770.00		
Work Code 2730 OTHER-MISC									
DAW WESSMAN	04/24/09	BT	0.50	40.00			40.00		
Date 04/24/09 Total:			0.50	40.00	0.00	0.00	40.00		
Work Code 2730 OTHER-MISC Total:			0.50	40.00	0.00	0.00	40.00		
Client 646 Total:			177.00	35,651.37	0.00	0.00	35,651.37		

(24)





**Carlstedt, Jackson, Nixon & Wilson**  
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

**INVOICE**

June 11, 2009

Anthony A. Boehk, Controller  
 The Peoples Water Service Company  
 of Florida, Inc.  
 409 Washington Avenue  
 Suite 310  
 Towson, MD 21204

#646

For professional services rendered during May 2009, as follows:

1. Final preparation and review of the MFRs sent to Mr. Deterding for filing with the Commission as set forth on the enclosed detailed worksheet	\$ 8,722.00
2. Copies, telephone, printing and Federal Express charges	<u>1,009.72</u>
Total	<u>\$ 9,731.72</u>

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLF

Owner: RCN NIXON  
Title: RCN NIXON  
Office: MAIN Main Office  
Group: ALL

Engage: GEN

Professional Services

Bill: ALL Staff  
Office: MAIN Main Office

Contract Amount: \$0.00

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	05/01/09		286.25	57,092.51	56,685.51	-407.00	0.00		R
<b>May 2009</b>									
<i>Work Code 197 TYPING</i>									
PAD DEALY	05/05/09	BT	1.50	69.00			69.00		Rate: 46.00
<i>Work Code 197 TYPING Total:</i>			1.50	69.00	0.00	0.00	69.00		
<i>Work Code 198 MISCELLANEOUS</i>									
PAD DEALY	05/04/09	BT	0.25	11.50			11.50		Rate: 46.00
PAD DEALY	05/05/09	BT	0.50	23.00			23.00		Rate: 46.00
PAD DEALY	05/08/09	BT	0.50	23.00			23.00		Rate: 46.00
PAD DEALY	05/11/09	BT	0.50	23.00			23.00		Rate: 46.00
PAD DEALY	05/13/09	BT	1.00	46.00			46.00		Rate: 46.00
PAD DEALY	05/15/09	BT	1.00	46.00			46.00		Rate: 46.00
DAW WESSMAN	05/18/09	BT	0.50	40.00			40.00		Rate: 80.00
PAD DEALY	05/18/09	BT	3.00	138.00			138.00		Rate: 46.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			7.25	350.50	0.00	0.00	350.50		
<i>Work Code 901 TELEPHONE</i>									
JLG GROGAN	05/13/09	BX	0.00	87.09			87.09		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	87.09	0.00	0.00	87.09		
<i>Work Code 904 XEROX</i>									
ALL Staff	05/31/09	BX	0.00	180.00			180.00		

Client ID: 646 THE PEOPLES WATER SERVICE COMPANY OF FLORIDA, Engagement: GEN Professional Services

(26)

**Detail Worksheet**

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
<i>Work Code 904 XEROX Total:</i>			0.00	180.00	0.00	0.00	180.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	05/26/09	BX	0.00	69.13			69.13		
ALL Staff	05/26/09	BX	0.00	36.76			36.76		
ALL Staff	05/26/09	BX	0.00	39.27			39.27		
ALL Staff	05/26/09	BX	0.00	26.81			26.81		
ALL Staff	05/26/09	BX	0.00	18.36			18.36		
ALL Staff	05/26/09	BX	0.00	18.36			18.36		
ALL Staff	05/26/09	BX	0.00	64.38			64.38		
ALL Staff	05/26/09	BX	0.00	27.95			27.95		
ALL Staff	05/26/09	BX	0.00	14.82			14.82		
ALL Staff	05/26/09	BX	0.00	49.02			49.02		
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	364.86	0.00	0.00	364.86		
<i>Work Code 907 OTHER</i>									
CLH HOUGHTON	05/18/09	BX	0.00	114.85			114.85		
CLH HOUGHTON	05/18/09	BX	0.00	262.92			262.92		
<i>Work Code 907 OTHER Total:</i>			0.00	377.77	0.00	0.00	377.77		
<i>Work Code 2211 RC-REVIADJ DEPREC (H)</i>									
DAW WESSMAN	05/04/09	BT	0.25	20.00			20.00		Rate: 80.00
<i>Work Code 2211 RC-REVIADJ DEPREC (H) Tot</i>			0.25	20.00	0.00	0.00	20.00		
<i>Work Code 2250 RC-CONSERV RATES(HISTORIC)</i>									
RCN NIXON	05/04/09	BT	8.00	1,760.00			1,760.00		Rate: 220.00
RCN NIXON	05/05/09	BT	3.00	660.00			660.00		Rate: 220.00
<i>Work Code 2250 RC-CONSERV RATES(HISTO</i>			11.00	2,420.00	0.00	0.00	2,420.00		
<i>Work Code 2380 RC-REVIEW SECTION "A"</i>									
PED DeCHARIO	05/04/09	BT	0.50	87.50			87.50		Rate: 175.00
DAW WESSMAN	05/15/09	BT	3.50	280.00			280.00		Rate: 80.00
<i>Work Code 2380 RC-REVIEW SECTION "A" Tot</i>			4.00	367.50	0.00	0.00	367.50		
<i>Work Code 2381 RC-REVIEW SECTION "B"</i>									
PED DeCHARIO	05/04/09	BT	0.50	87.50			87.50		Rate: 175.00
DAW WESSMAN	05/15/09	BT	2.75	220.00			220.00		Rate: 80.00
<i>Work Code 2381 RC-REVIEW SECTION "B" Tot</i>			3.25	307.50	0.00	0.00	307.50		
<i>Work Code 2383 RC-REVIEW SECTION "D"</i>									
DAW WESSMAN	05/16/09	BT	1.50	120.00			120.00		Rate: 80.00

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Work Code 2383 RC-REVIEW SECTION "D" Tot			1.50	120.00	0.00	0.00	120.00		
Work Code 2384 RC-REVIEW SECTION "E"									
PED DeCHARIO	05/13/09	BT	4.50	787.50			787.50		Rate: 175.00
PED DeCHARIO	05/14/09	BT	8.00	1,400.00			1,400.00		Rate: 175.00
PED DeCHARIO	05/15/09	BT	8.00	1,400.00			1,400.00		Rate: 175.00
DAW WESSMAN	05/16/09	BT	1.50	120.00			120.00		Rate: 80.00
Work Code 2384 RC-REVIEW SECTION "E" Tot			22.00	3,707.50	0.00	0.00	3,707.50		
Work Code 2391 RC-POST REVIEW UPDATES									
RCN NIXON	05/06/09	BT	2.00	440.00			440.00		Rate: 220.00
DAW WESSMAN	05/18/09	BT	0.25	20.00			20.00		Rate: 80.00
Work Code 2391 RC-POST REVIEW UPDATES			2.25	460.00	0.00	0.00	460.00		
Work Code 2392 RC-FINAL (LETTER/COPIES/MAILING)									
RCN NIXON	05/05/09	BT	2.50	550.00			550.00		Rate: 220.00
PED DeCHARIO	05/18/09	BT	2.00	350.00			350.00		Rate: 175.00
Work Code 2392 RC-FINAL (LETTER/COPIES/M			4.50	900.00	0.00	0.00	900.00		
May 2009 Total:			57.50	9,731.72	0.00	0.00	9,731.72		
Client 646 Total:			343.75	66,824.23	56,685.51	-407.00	9,731.72		



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

INVOICE

July 14, 2009

Anthony A. Boehk, Controller  
The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during June 2009, as follows:

1. Prepare schedule reconciling gallons sold per annual report and excess gallons shown on MFR schedules E-2 and E-2(a)	\$ 671.50
2. Review initial PSC Staff Audit Request and e-mail to client; review responses to audit request prepared by Mr. Boehk	440.00
3. Telephone and Federal Express charges	63.99
Total	<u>\$ 1,175.49</u>

Client: 646 THE PEOPLES WATER SERVICE COMPANY OF FLO  
 Alpha: PEOPLES  
 Owner: RCN NIXON  
 Biller: RCN NIXON  
 Office: MAIN Main Office  
 Group: ALL

Engage: GEN Professional Services  
 Contract Amount: \$0.00  
 Biller: ALL Staff  
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
<b>Jun 2009</b>								
<i>Work Code 198 MISCELLANEOUS</i>								
PAD DEALY	06/26/09	BT	0.25	11.50			11.50	
								Rate: 46.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			0.25	11.50	0.00	0.00	11.50	
<i>Work Code 901 TELEPHONE</i>								
ALL Staff	06/13/09	BX	0.00	52.34			52.34	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	52.34	0.00	0.00	52.34	
<i>Work Code 905 FEDERAL EXPRESS</i>								
ALL Staff	06/23/09	BX	0.00	11.65			11.65	
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	11.65	0.00	0.00	11.65	
<i>Work Code 2393 RC-CORRECT MFR DEFICIENCIES</i>								
RCN NIXON	06/24/09	BT	3.00	660.00			660.00	
								Rate: 220.00
<i>Work Code 2393 RC-CORRECT MFR DEFICIEN</i>			3.00	660.00	0.00	0.00	660.00	
<i>Work Code 2510 RC-ANS STAFF AUDIT REQUEST</i>								
RCN NIXON	06/12/09	BT	0.50	110.00			110.00	
								Rate: 220.00
RCN NIXON	06/15/09	BT	1.50	330.00			330.00	
								Rate: 220.00
<i>Work Code 2510 RC-ANS STAFF AUDIT REQU</i>			2.00	440.00	0.00	0.00	440.00	
<b>Jun 2009 Total:</b>			5.25	1,175.49	0.00	0.00	1,175.49	
<b>Client 646 Total:</b>			5.25	1,175.49	0.00	0.00	1,175.49	



**Carlstedt, Jackson, Nixon & Wilson**  
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

**INVOICE**

August 13, 2009

Anthony A. Boehk, Controller  
 The Peoples Water Service Company  
 of Florida, Inc.  
 409 Washington Avenue  
 Suite 310  
 Towson, MD 21204

#646

For professional services rendered during July 2009, as follows:

1. Continuing work on the rate case as follows:		
a. review interim Staff recommendation and e-mail client and attorney with comments	\$	220.00
b. review and respond to audit requests 20, 21 and 22 and prepare response to Staff inquiry for a representation letter on CIAC		880.00
c. telephone charges		<u>60.26</u>
Total	\$	<u>1,160.26</u>

(31)

Client: 646

THE PEOPLES WATER SERVICE COMPANY OF FLORIDA  
Alpha: PE ES

Owner: RCN NIXON  
Bill: RCN NIXON  
Office: MAIN Main Office  
Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff  
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	07/01/09		349.00	67,999.72	67,592.72	-407.00	0.00		R
Jul 2009									

Client ID: 646 THE PEOPLES WATER SERVICE COMPANY OF FLORIDA, Engagement: GEN Professional Services

Printed By CLH

Carlstedt, Jackson, Nixon & Wilson CPA's

Page 2

For the Dates: 1/01/1980 - 7/31/2009

Detail Worksheet

08/06/2009 1:53:04 PM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	07/13/09	BX	0.00	60.26			60.26		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	60.26	0.00	0.00	60.26		
<i>Work Code 2510 RC-ANS STAFF AUDIT REQUEST</i>									
RCN NIXON	07/15/09	BT	1.00	220.00			220.00		Rate: 220.00
RCN NIXON	07/21/09	BT	2.00	440.00			440.00		Rate: 220.00
RCN NIXON	07/23/09	BT	1.00	220.00			220.00		Rate: 220.00
<i>Work Code 2510 RC-ANS STAFF AUDIT REQU</i>			4.00	880.00	0.00	0.00	880.00		
<i>Work Code 2550 RC-REV/RSPND STAFF RECOMMEN</i>									
RCN NIXON	07/06/09	BT	1.00	220.00			220.00		Rate: 220.00
<i>Work Code 2550 RC-REV/RSPND STAFF RECO</i>			1.00	220.00	0.00	0.00	220.00		
<b>Jul 2009 Total:</b>			5.00	1,160.26	0.00	0.00	1,160.26		
<b>Client 646 Total:</b>			354.00	69,159.98	67,592.72	-407.00	1,160.26		

(32)





**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

**INVOICE**

September 14, 2009

Anthony A. Boehk, Controller  
The Peoples Water Service Company  
of Florida, Inc.  
409 Washington Avenue  
Suite 310  
Towson, MD 21204

#646

For professional services rendered during August 2009, as follows:

1. Prepare answer to Staff Audit Request 49 re: adjustment to switch to guideline depreciation rates for amortization of CIAC for test year & e-mail to client; phone conference with auditor re: same

\$ 330.00

(33)

Client: 646

THE PEOPLE'S WATER SERVICE COMPANY OF FLORIDA

Alpha: PEOPLES

Owner: RCN NIXON  
Bill: RCN NIXON  
Office: MAIN Main Office  
Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff  
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	08/01/09		354.00	69,159.98	68,752.98	-407.00	0.00		R
<b>Aug 2009</b>									
<i>Work Code 2510 RC-ANS STAFF AUDIT REQUEST</i>									
RCN NIXON	08/14/09	BT	1.50	330.00			330.00		
<i>Work Code 2510 RC-ANS STAFF AUDIT REQU</i>									
			1.50	330.00	0.00	0.00	330.00		Rate: 220.00
<b>Aug 2009 Total:</b>			1.50	330.00	0.00	0.00	330.00		
<b>Client 646 Total:</b>			355.50	69,489.98	68,752.98	-407.00	330.00		

(34)

Client: 646 THE PEOPLES WATER SERVICE COMPANY OF FLO  
Alpha: PEOPLES

Owner: RCN NIXON  
Bill: RCN NIXON  
Office: MAIN Main Office  
Group: ALL

*Unbilled September, 2009*

Engage: GEN Professional Services

Bill: ALL Staff  
Office: MAIN Main Office

Contract Amount \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	09/01/09		355.50	69,489.98	69,082.98	-407.00	0.00	R
<b>Sep 2009</b>								
<i>Staff ALL Staff</i>								
901 TELEPHONE	09/13/09	BX	0.00	59.43			59.43	
904 XEROX	09/30/09	BX	0.00	5.40			5.40	
<i>Staff ALL Staff Total:</i>			0.00	64.83	0.00	0.00	64.83	
<i>Staff DAW WESSMAN</i>								
2163 REV/RESP TO CLIENT Q	09/28/09	BT	0.50	40.00			40.00	Rate: 80.00
<i>Staff DAW WESSMAN Total:</i>			0.50	40.00	0.00	0.00	40.00	
<i>Staff RCN NIXON</i>								
2511 RC-REVIEW STAFF AUDI	09/18/09	BT	1.50	330.00			330.00	Rate: 220.00
2512 RC-RESPOND TO STAFF	09/21/09	BT	1.50	330.00			330.00	Rate: 220.00
2501 RC-COMPILE DOC REQU	09/26/09	BT	1.00	220.00			220.00	Rate: 220.00
<i>Staff RCN NIXON Total:</i>			4.00	880.00	0.00	0.00	880.00	
<del>Oct 2009</del>								
<del>Staff PAD DEALY</del>								
<del>108 MISCELLANEOUS</del>	<del>10/01/09</del>	<del>BT</del>	<del>0.25</del>	<del>11.50</del>			<del>11.50</del>	<del>Rate: 46.00</del>
<del>Staff PAD DEALY Total:</del>			<del>0.25</del>	<del>11.50</del>	<del>0.00</del>	<del>0.00</del>	<del>11.50</del>	
Client 646 Total:			360.25	70,486.31	69,082.98	-407.00	996.33	

*(-11.50)*  
984.83

**Attachment to No. 12**

01-07 9-30-08

~~V.K. 2/20 2/20~~

SC

LAW OFFICES  
ROSE, SUNDBSTROM & BENTLEY, LLP  
P.O. BOX 1587  
TALLAHASSEE, FLORIDA 32302-1667

F.E.I.# 55-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
OF FLORIDA, INC  
409 WASHINGTON AVE, STE 310  
TOWSON, MD 21204-4901

SEPTEMBER 12, 2008  
INVOICE # 38568  
FILE # 31007-00001  
PAGE 1

MATTER: PEOPLES WATER SERVICE ADV. FPSC

8/11/08	REVIEW EMAIL REGARDING PAUL DECHARIO ANALYSIS; INTRA-OFFICE CONFERENCE AND PREPARE REPLY REGARDING SAME; ADDITIONAL EMAILS.	1.30
8/21/08	REVIEW PAUL DECHARIO'S SCHEDULES AND OTHER DOCUMENTS FROM PAUL DECHARIO AND ANNUAL REPORT; REVIEW LEVERAGE FORMULA ORDERS; TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING ALL AND REGARDING NEEDED RATE RELIEF.	2.50
8/22/08	REVIEW SHOCKEY GILLET EMAIL AND RESPOND.	.70
8/25/08	REVIEW PAUL DECHARIO'S RESPONSE TO SHOCKEY GILLET'S EMAIL QUESTIONS ON RATE CASE FEASIBILITY.	.80
8/27/08	INTRA-OFFICE CONFERENCE REGARDING UTILITY SYSTEM; REVIEW ANNUAL REPORT AND EMAILS; BEGIN DRAFTING MEMO AND CALCULATIONS REGARDING RATE BASE, RATE OF RETURN, ETC.	2.60
8/28/08	REVIEW AND REVISE AND FINALIZE MEMORANDUM; REVIEW ANNUAL REPORT REGARDING CUSTOMERS; INTRA-OFFICE CONFERENCE REGARDING SAME; CONFERENCE CALL REGARDING UTILITY SYSTEM.	1.70
TOTAL HOURS		9.60

PWS-FL

5.3 / 9.6 \* 2,786<sup>00</sup>  
= 1,532.30

PWS-MD

PROFESSIONAL FEES \$ 2,784.00

PAID BY FLORIDA - 140 RATE REVIEW \$ 1,532<sup>30</sup>

PAID BY MARYLAND - 170 Research 1,253<sup>70</sup>

\$ 2,786<sup>00</sup>

SEP 7

W

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

F.E.L.# 58-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 38568

PAGE 2

---

TELECOPIER	2.00
TOTAL COSTS ADVANCED	\$ 2.00

TOTAL STATEMENT	<u>-----</u> <u>\$ 2,786.00</u>
-----------------	------------------------------------

**Attachment to No. 13**

11-09  
5/20/11

7/24

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**

P.O. BOX 1587  
TALLAHASSEE, FLORIDA 32302-1587

F.E.I.# 58-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
OF FLORIDA, INC  
409 WASHINGTON AVE, STE 310  
TOWSON, MD 21204-4901

JULY 9, 2009  
INVOICE # 40424  
FILE # 31007-00006  
PAGE 1

MATTER: 2008 RATE CASE

6/01/09	REVIEW SHERLOCK GILLET MAILINGS OF MARKUP OF CUSTOMER NOTICE DRAFT AND REVISE.	.70
6/10/09	REVIEW AUDIT LETTER FROM PSC; REVIEW RULES AND FILING AND FORWARD WITH EMAIL COVER LETTER.	1.20
6/15/09	REVIEW EMAIL FROM CLIENT REGARDING AUDIT REQUEST; REVIEW RULE; TELEPHONE CONFERENCE WITH STAFF REGARDING CUSTOMER MEETING AND EMAIL TO CLIENT REGARDING SAME AND NEEDED LOCATION.	1.70
6/16/09	REVIEW BOB NIXON'S COMMENTS ON AUDIT REPORT; REVIEW AUDIT REQUEST IN DETAIL.	1.10
6/17/09	REVIEW ISSUE REGARDING CUTOFF OF MOBILE HOME PARK; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW RULES REGARDING SAME; REVIEW RULES REGARDING AUDIT REPORT AND CONFIDENTIAL TREATMENT; INTRA-OFFICE CONFERENCE REGARDING SAME; TELEPHONE CONFERENCE WITH SHERLOCK GILLET REGARDING BOTH ISSUES; INTRA-OFFICE CONFERENCE AND SEND CONFIDENTIAL TREATMENT RULE TO CLIENT.	2.70
6/17/09	RESEARCH RE : CONFIDENTIAL TREATMENT AND CONFERENCE CALL RE; SAME	.80
6/18/09	REVIEW CUSTOMER MEETING LOCATION LIST RECEIVED FROM MARK CROSS; PREPARE LISTING AND ADDITIONAL EXPLANATION AND FORWARD TO CLIENT IN DRAFT; FINALIZE AND SEND TO STAFF WITH EMAIL REGARDING COMBINED NOTICE.	1.40
6/19/09	BRIEFLY REVIEW STAFF DEFICIENCY LETTER AND FORWARD WITH EMAIL TO CLIENT.	.60
6/22/09	REVIEW DEFICIENCY LETTER IN DETAIL; TELEPHONE CONFERENCE WITH BOB NIXON; REVIEW NIXON'S COMMENTS; TELEPHONE CONFERENCE WITH STAFF; REVIEW STAFF EMAIL; DRAFT REPLY TO STAFF REGARDING OBTAINING CLARIFICATION ON DEFICIENCY AND RESPONSE FROM CLIENT REGARDING SAME.	3.10
6/23/09	REVIEW MARK CROSS INFORMATION REGARDING COUNTY ORDINANCE AND FIRE FLOW; REVIEW BOB NIXON'S	.50

$2.70 + .320 = 3.02$

JUL 17 2009



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

F.E.I.# 69-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 40424

PAGE 2

6/25/09	SCHEDULES; REVIEW DEFICIENCY LETTER. REVIEW DEFICIENCY LETTER; TELEPHONE CONFERENCE WITH CASEY REGARDING SPECIFICS AND EMAIL TO CLIENT REGARDING ALL; BEGIN PREPARATION OF ALL AND ORGANIZATION OF REVISED SCHEDULES AND CORRECTIONS.	2.20
6/26/09	REVIEW BOB NIXON'S SCHEDULE REGARDING CORRECTED HEADING ON SCHEDULE AND ORGANIZE ALL; REVIEW DEFICIENCY LETTER.	.80
6/30/09	REVIEW CASEY VOICE MAIL AND EMAIL FROM STAFF ATTORNEY; REVIEW FILE.	.50

TOTAL HOURS 17.30

PROFESSIONAL FEES \$ 5,536.00

PHOTOCOPIES 127.50

TOTAL COSTS ADVANCED \$ 127.50

TOTAL STATEMENT

\$ 5,663.50

4,799<sup>50</sup> To RATE CASE  
864<sup>00</sup> To Mobile Home  
5500

140 RSB RATE CASE

**Attachment to No. 14**

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
OF FLORIDA, INC  
409 WASHINGTON AVE, STE 310  
TOWSON, MD 21204-4901

*re: revised test year*

MARCH 10, 2009  
INVOICE # 39583  
FILE # 31007-00006  
PAGE 1

MATTER: 2008 RATE CASE

2/03/09	REVIEW NIXON EMAIL REGARDING NEW TEST YEAR; REVIEW NEW CLIENT EMAILS REGARDING PAA AND RESPOND; ATTEMPT TO CONTACT WILLIS ON PSC STAFF; TELEPHONE CONFERENCE WITH WILLIS AND EMAIL TO CLIENT.	1.50	<i>1.5 Revised TY</i>
2/04/09	REVIEW PREVIOUS TEST YEAR LETTER PSC RESPONSE; DRAFT LETTER TO CHAIRMAN; REVISE AND SEND DRAFT TO CLIENT; REVIEW EMAIL AND RESPONSE FROM CLIENT; REVISE DRAFT LETTER; FINALIZE AND SEND TO PSC; REVIEW INFORMATION ON WELLS FROM CLIENT AND REPLY REGARDING SAME; REVIEW BOB NIXON'S COMMENTS AND REPLY.	3.70	<i>2.7 Revised TY</i>
2/06/09	REVIEW BOB NIXON'S SCHEDULE AND EMAIL REGARDING RADIO READ METERS AND REPLY; REVIEW ADDITIONAL EMAILS REGARDING SAME.	.80	

TOTAL HOURS 6.00

PROFESSIONAL FEES \$ 1,920.00

COPIES FROM PSC 5.00

TOTAL COSTS ADVANCED \$ 5.00

TOTAL STATEMENT \$ 1,925.00

LAW OFFICES  
**ROSE, SUNDBLUM & BENTLEY, LLP**  
 P.O. BOX 1567  
 TALLAHASSEE, FLORIDA 32302-1567

*f m deficiency letter to our response*

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
 OF FLORIDA, INC  
 409 WASHINGTON AVE, STE 310  
 TOWSON, MD 21204-4901

JULY 9, 2009  
 INVOICE # 40424  
 FILE # 31007-00006  
 PAGE 1

MATTER: 2008 RATE CASE

6/01/09	REVIEW SHERLOCK GILLET MAILINGS OF MARKUP OF CUSTOMER NOTICE DRAFT AND REVISE.	.70
6/10/09	REVIEW AUDIT LETTER FROM PSC; REVIEW RULES AND FILING AND FORWARD WITH EMAIL COVER LETTER.	1.20
6/15/09	REVIEW EMAIL FROM CLIENT REGARDING AUDIT REQUEST; REVIEW RULE; TELEPHONE CONFERENCE WITH STAFF REGARDING CUSTOMER MEETING AND EMAIL TO CLIENT REGARDING SAME AND NEEDED LOCATION.	1.70
6/16/09	REVIEW BOB NIXON'S COMMENTS ON AUDIT REPORT; REVIEW AUDIT REQUEST IN DETAIL.	1.10
6/17/09	REVIEW ISSUE REGARDING CUTOFF OF MOBILE HOME PARK; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW RULES REGARDING SAME; REVIEW RULES REGARDING AUDIT REPORT AND CONFIDENTIAL TREATMENT; INTRA-OFFICE CONFERENCE REGARDING SAME; TELEPHONE CONFERENCE WITH SHERLOCK GILLET REGARDING BOTH ISSUES; INTRA-OFFICE CONFERENCE AND SEND CONFIDENTIAL TREATMENT RULE TO CLIENT.	2.70
6/17/09	RESEARCH RE : CONFIDENTIAL TREATMENT AND CONFERENCE CALL RE: SAME	.80
6/18/09	REVIEW CUSTOMER MEETING LOCATION LIST RECEIVED FROM MARK CROSS; PREPARE LISTING AND ADDITIONAL EXPLANATION AND FORWARD TO CLIENT IN DRAFT; FINALIZE AND SEND TO STAFF WITH EMAIL REGARDING COMBINED NOTICE.	1.40
6/19/09	BRIEFLY REVIEW STAFF DEFICIENCY LETTER AND FORWARD WITH EMAIL TO CLIENT.	.60
6/22/09	REVIEW DEFICIENCY LETTER IN DETAIL; TELEPHONE CONFERENCE WITH BOB NIXON; REVIEW NIXON'S COMMENTS; TELEPHONE CONFERENCE WITH STAFF; REVIEW STAFF EMAIL; DRAFT REPLY TO STAFF REGARDING OBTAINING CLARIFICATION ON DEFICIENCY AND RESPONSE FROM CLIENT REGARDING SAME.	3.10
6/23/09	REVIEW MARK CROSS INFORMATION REGARDING COUNTY ORDINANCE AND FIRE FLOW; REVIEW BOB NIXON'S	.50

*] General*

*] Deficiency letter*

*] . 2 Deficiency letter*

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6565

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 40424

PAGE 2

---

6/25/09	SCHEDULES; REVIEW DEFICIENCY LETTER. REVIEW DEFICIENCY LETTER; TELEPHONE CONFERENCE WITH CASEY REGARDING SPECIFICS AND EMAIL TO CLIENT REGARDING ALL; BEGIN PREPARATION OF ALL AND ORGANIZATION OF REVISED SCHEDULES AND CORRECTIONS.	2.20
6/26/09	REVIEW BOB NIXON'S SCHEDULE REGARDING CORRECTED HEADING ON SCHEDULE AND ORGANIZE ALL; REVIEW DEFICIENCY LETTER.	.80
6/30/09	REVIEW CASEY VOICE MAIL AND EMAIL FROM STAFF ATTORNEY; REVIEW FILE.	.50

*Deficiency letter*

TOTAL HOURS 17.30

PROFESSIONAL FEES \$ 5,536.00

PHOTOCOPIES 127.50

TOTAL COSTS ADVANCED \$ 127.50

TOTAL STATEMENT \$ 5,663.50  
=====

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
OF FLORIDA, INC  
409 WASHINGTON AVE, STE 310  
TOWSON, MD 21204-4901

AUGUST 10, 2009  
INVOICE # 40637  
FILE # 31007-00006  
PAGE 1

MATTER: 2008 RATE CASE

7/01/09	REVIEW EMAILS FROM PSC STAFF REGARDING OFFICIAL DATE OF FILING AND COMBINE NOTICE; REVIEW RULE AND PRIOR CORRESPONDENCE; WORK ON ORGANIZING DRAFT RESPONSE ON DEFICIENCY LETTER.	1.80
7/02/09	FINALIZE LETTER TO PSC REGARDING RESPONSE TO DEFICIENCY; FINALIZE ALL ATTACHMENTS AND CORRESPONDENCE AND SEND.	1.50
7/06/09	REVIEW STAFF RECOMMENDATION ON INTERIM AND COMPARE TO FILE; LETTER TO CLIENT REGARDING ALL; WORK ON INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; REVIEW FILE; REVIEW EMAILS AND TARIFFS AND TELEPHONE CONFERENCE WITH SHOCKEY GILLET REGARDING ALL.	3.10
7/07/09	REVIEW RULE AND STAFF REC; PREPARE DRAFT OF COMBINED INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; PREPARE ESCROW AGREEMENT DRAFT AND FORWARD BOTH TO STAFF ATTORNEY WITH COVER LETTER; LETTER TO CLIENT REGARDING ALL; REVIEW EMAIL AND REVISE ESCROW AND FORWARD TO STAFF; RESPOND TO FURTHER STAFF INQUIRIES; REVIEW BOB NIXON'S CONCERNS REGARDING INTERIM REGARDING STAFF; REVIEW TARIFFS RECEIVED.	3.90
7/08/09	REVIEW EMAIL FROM STAFF REGARDING ESCROW AND RESPOND.	.60
7/09/09	TELEPHONE CONFERENCE WITH STAFF COUNSEL; REVIEW REVISED ESCROW AND FORWARD TO CLIENT AND REVIEW COMMENTS; ADDITIONAL TELEPHONE CONFERENCE WITH STAFF COUNSEL; REVIEW BOB NIXON AND ANTHONY BOEHK'S COMMENTS REGARDING INTERIM RECOMMENDATION; REVIEW BANK QUESTIONS AND BOEHK QUESTIONS ON ESCROW AND RESPOND.	3.70
7/10/09	TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING ESCROW; REVIEW REVISED VERSION.	.50
7/13/09	REVIEW PSC RULE; REVIEW FILING AND PSC WEBSITE AND STAFF REC REGARDING SYNOPSIS AND INTERIM	4.30

1.80

.9 Deficiency letter

1.50

1.5 Deficiency letter

3.10

3.90

.60

3.70

.50

4.30

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

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

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 40637

PAGE 2

---

	NOTICE; WORK ON DRAFT OF BOTH; SEND EACH SEPARATELY TO CLIENT WITH COVER EMAIL; REVIEW RESPONSES AND PROPOSED CHANGES AND MODIFY BOTH DOCUMENTS AND SEND TO STAFF WITH EMAIL; ADDITIONAL EMAIL TO STAFF ATTORNEY REGARDING FINAL ESCROW.	
7/14/09	REVIEW STAFF REC; PREPARE FOR AND ATTEND AGENDA ON INTERIM; RETURN AND EMAIL TO CLIENT REGARDING OUTCOME; REVIEW FINAL ESCROW; COMPARE TO OLD AND FORWARD TO CLIENT.	2.10
7/16/09	REVIEW CUSTOMER MEETING INFORMATION FROM STAFF AND FORWARD.	.50
7/21/09	REVIEW EMAIL FROM TONY BOEHK; REVIEW EMAIL FROM BOB NIXON REGARDING CIAC LETTER RECEIVED; TELEPHONE CONFERENCE WITH STAFF; REVISE ESCROW AGREEMENT; REVISE, FINALIZE AND SEND INTERIM NOTICE TO PSC WITH SYNOPSIS AND COMBINED NOTICE.	3.20
7/22/09	REVIEW ADDITIONAL CHANGES TO SYNOPSIS AND INITIAL CUSTOMER NOTICE AND COMBINED NOTICE FROM STAFF; REVISE SAME AND SEND REVISED VERSIONS TO STAFF; RESPOND TO BOB NIXON ANALYSIS OF CIAC ISSUE AND DEVELOPER AGREEMENT; REVIEW AND RESPOND TO LETTERS FROM STAFF AND EMAIL FROM SHERLOCK GILLET.	2.90
7/23/09	REVIEW ADDITIONAL EDITS TO SYNOPSIS, COMBINED NOTICE AND INTERIM NOTICE AND SEND TO PSC; REVIEW SHERLOCK GILLET EMAILS; SEND EMAIL TO CLIENT REGARDING ALL WITH EXPLANATION; TELEPHONE CONFERENCE WITH STAFF REGARDING SYNOPSIS AND COMBINED NOTICE; TELEPHONE CONFERENCE WITH STAFF REGARDING INTERIM NOTICE; REVIEW MARK CROSS EMAIL; PREPARE AFFIDAVIT AND SEND TO CROSS.	3.40
7/24/09	REVIEW EMAIL FROM STAFF ATTORNEY REGARDING INTERIM TARIFF; REVIEW FILE AND FILINGS AND DRAFT REVISED TARIFFS FOR INTERIM AND SEND.	1.00
7/28/09	REVIEW EMAIL FROM STAFF ATTORNEY REGARDING TARIFFS AND ESCROW AND EMAIL TO TONY BOEHK REGARDING STATUS OF ESCROW; REVIEW FILE; FORWARD EMAIL TO PSC ATTORNEY REGARDING CONCERNS WITH TARIFFS; REVIEW AND RESPOND TO TONY BOEHK VIA	1.80

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 40637

PAGE 3

---

EMAIL REGARDING ESCROW AGREEMENT; ADDITIONAL  
EMAIL TO PSC REGARDING TARIFFS AND ESCROW  
AGREEMENT.

TOTAL HOURS 34.30

PROFESSIONAL FEES \$ 10,976.00

LONG DISTANCE CALLS .30

PHOTOCOPIES 50.50

TOTAL COSTS ADVANCED \$ 50.80

TOTAL STATEMENT \$ 11,026.80  
=====



**Attachment to No. 15**

**Peoples Water Service Company of Florida, Inc.  
Docket No. 080695-WU**

**Actual and Estimated Rate Case Expense Through PAA Order**

Legal - Rose, Sundstrom & Bentley	\$	80,528
Accounting - Carlstedt, Jackson, Nixon & Wilson CPA's		77,969
Company Expense (Mailings, Copying, Notices \$7,500, Phone, Notice of Final Rates \$4,000)		<u>\$11,500</u>
<b>Total Actual and Estimated Rate Case Expense through PAA Order</b>	<b>\$</b>	<b><u>169,997.00</u></b>

# Bill and Payment Report

THE PEOPLES WATER SERVICE COMPANY / 2008 RATE CASE (31007-6)

Invoice Type	Date	Time	Cost	Total
38219 Invoice	08/12/2008	696.00	0.00	696.00
38568 Invoice	09/12/2008	1532.30	0.00	1532.30
38710 Invoice	10/13/2008	1,131.00	0.00	1,131.00
38709 Invoice	10/13/2008	783.00	6.50	789.50
38834 Invoice	11/12/2008	493.00	0.00	493.00
39005 Invoice	12/10/2008	2,001.00	13.32	2,014.32
39169 Invoice	01/12/2009	2,842.00	310.70	3,152.70
39396 Invoice	02/10/2009	928.00	0.00	928.00
39583 Invoice	03/10/2009	1,920.00	5.00	1,925.00
39856 Invoice	04/13/2009	1,824.00	0.00	1,824.00
40021 Invoice	05/11/2009	1,792.00	0.00	1,792.00
40221 Invoice	06/10/2009	12,512.00	4,845.45	17,357.45
40423 Invoice	07/09/2009	384.00	0.00	384.00
40424 Invoice	07/09/2009	4,672.00	127.50	4,799.50
40637 Invoice	08/10/2009	10,976.00	50.80	11,026.80
40861 Invoice	09/10/2009	4,800.00	5.30	4,805.30
41081 Invoice	10/14/2009	10,016.00	21.50	10,037.50
		59,302.30	5,386.07	64,688.37

**Peoples Water Service Company of Florida, Inc.  
Docket No. 080695-WU**

**Utility Out-Of-Pocket Costs**

**Actual**

Notices - Copying and Mailings \$7,500

**Estimated**

Notice - Copying and Mailings of Final Rates \$4,000

**Total Out-of-Pocket Expenses \$11,500**

**Attachment to No. 17**

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6565

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY  
OF FLORIDA, INC  
409 WASHINGTON AVE, STE 310  
TOWSON, MD 21204-4901

OCTOBER 14, 2009  
INVOICE # 41081  
FILE # 31007-00006  
PAGE 1

---

MATTER: 2008 RATE CASE

9/01/09	REVIEW EMAIL REGARDING TARIFF APPROVAL; TELEPHONE CONFERENCE WITH STAFF ATTORNEY; REVIEW RESPONSES FROM STAFF AND FOLLOW UP WITH STAFF MEMBERS BEARD AND CASEY.	1.10
9/02/09	SEVERAL CALLS AND EMAILS TO STAFF REGARDING INTERIM RATE TARIFFS AND EMAIL TO CLIENT REGARDING SAME.	.70
9/03/09	REVIEW EMAIL REGARDING TARIFF APPROVAL AND EMAIL TO CLIENT REGARDING SAME; REVIEW MESSAGE REGARDING NOTICE EMAIL TO CLIENT; REVIEW FILE; REVIEW FILING AND NOTICE REGARDING APPROPRIATENESS OF PRIOR NOTICING.	1.30
9/04/09	TELEPHONE CONFERENCE WITH STAFF REGARDING NOTICE; REVIEW AND REVISE DOCUMENT; RESPOND TO EMAIL REGARDING SAME; ADDITIONAL EMAILS AND TELEPHONE CONFERENCES WITH STAFF REGARDING NOTICES; REVIEW INTERIM TARIFFS AND FORWARD WITH COVER LETTER; DRAFT REVISED LONG AND SHORT VERSION OF NOTICE AND SEND TO STAFF; TELEPHONE CONFERENCE WITH STAFF ATTORNEY.	3.10
9/08/09	REVIEW ERIK SAYLER EMAIL AND RESPOND; TELEPHONE CONFERENCE WITH SAYLER REGARDING COMBINED NOTICES; REVIEW PRIOR NOTICES AND PREPARE NEW COMBINED AND SEND TO STAFF ATTORNEY.	1.90
9/09/09	EMAILS WITH CLIENT AND STAFF REGARDING NOTICE.	.60
9/14/09	REVIEW EMAIL FROM CLIENT; ADDITIONAL EMAILS TO STAFF REGARDING NOTICE; REVIEW RESPONSES; REVIEW AND MAKE ADDITIONAL CHANGES TO NOTICE AS REQUESTED BY STAFF; REVIEW MFR SCHEDULE AND OTHER DOCUMENTS.	1.30
9/15/09	REVIEW CHANGES RECEIVED FROM STAFF AND INCORPORATE INTO REVISED NOTICE; REVISE AND FINALIZE NOTICE AND SEND TO STAFF; REVIEW FINAL APPROVALS AND RESPONSES; PREPARE AFFIDAVIT AND SEND TO CLIENT WITH EMAIL.	1.90

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 41081

PAGE 2

---

9/17/09	OBTAIN AND REVIEW AUDIT REPORT EMAIL; TELEPHONE CONFERENCE WITH AUDIT SUPERVISOR; EMAIL TO CLIENT WITH AUDIT REPORT; REVIEW MFRS.	2.80
9/18/09	TELEPHONE CONFERENCE WITH STAFF AUDIT SUPERVISOR AND EMAIL TO CLIENT REGARDING WORKPAPERS.	.40
9/21/09	REVIEW BOB NIXON'S EMAIL REGARDING AUDIT REPORT RESPONSE AND REVIEW AUDIT REPORT, RULE AND TARIFFS.	1.20
9/22/09	REVIEW EMAIL FROM STAFF REGARDING DATA REQUEST AND RESPOND; REVIEW AFFIDAVIT.	1.00
9/23/09	PREPARE COVER LETTER AND FILE AFFIDAVIT; REVIEW AND RESPOND AND FORWARD EMAIL REGARDING WORKPAPERS FROM STAFF.	1.20
9/24/09	REVIEW EMAILS AND RESPONSE AND FORWARDS WORKPAPERS; OBTAIN DISK COPY AND MAKE COPIES AND FORWARD; BRIEFLY REVIEW DATA REQUEST AND FORWARD; REVIEW AUDIT AND EMAILS REGARDING SAME AND DRAFT AUDIT RESPONSE.	3.10
9/25/09	REVIEW DATA REQUEST AND AUDIT AND FORWARD WITH DETAILED EMAIL TO CLIENT; REVIEW EMAIL REGARDING AUDIT RESPONSE AND DRAFT LETTER TO PSC; REVIEW LIST OF BILLINGS AND SEND; WORK ON ESTIMATE TO COMPLETE AND SEND DRAFT TO ALL.	3.50
9/28/09	REVIEW EMAIL TO CLIENT REGARDING DRAFT LETTER; WORK ON RATE CASE EXPENSE SCHEDULE.	.40
9/29/09	WORK ON RATE CASE EXPENSE SCHEDULE; EMAIL TO BOB NIXON REGARDING NEEDED INFORMATION; REVIEW EMAIL FROM CLIENT REGARDING DELAYS IN METER CHANGE OUT PROGRAM; REVIEW FILING AND STAFF DOCUMENT REQUEST; RESPOND TO CLIENT BY EMAIL; REVIEW RESPONSE; REVIEW BILLINGS AND REVIEW IN-HOUSE COSTS; WORK ON SCHEDULE REVISIONS; REVIEW STAFF WORKPAPERS; REVIEW FILES; REVISE SCHEDULE AND RESPOND TO ANTHONY BOEHK; FINALIZE AND SEND AUDIT RESPONSE.	3.60
9/30/09	CONTINUE WORK ON RATE CASE EXPENSE SCHEDULE; REVIEW EMAILS AND OTHER SCHEDULES FROM CLIENT AND PROPOSED CHANGES; REVIEW FINAL SCHEDULES FROM COMPANY RE RATE CASE EXPENSE AND COMPARE TO OUR DRAFT SCHEDULES AND FILE AND REVIEW DEPRECIATION	2.20

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

Invoice #: 41081

PAGE 3

---

SCHEDULE.

TOTAL HOURS 31.30

PROFESSIONAL FEES \$ 10,016.00

PHOTOCOPIES 21.50

TOTAL COSTS ADVANCED \$ 21.50

TOTAL STATEMENT \$ 10,037.50  
=====