10/22/20094:22:19 PM1age 1 of 1

Ruth Nettles

080695 WU

- From:Tonya Simpson [TSimpson@RSBattorneys.com]Sent:Thursday, October 22, 2009 4:05 PMTo:Filings@psc.state.fl.usCc:Erik Sayler; Connie Kummer; Paul Stallcup; Jennie Lingo; Christy Piper; Kaley Thompson; Bob Casey; Jim
Polk; Catherine BeardSubject:Peoples Water Service Company DK 080695 2nd Data ResponseAttachments: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

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Martin S. Friedman, P.A. Bridget M. Grimsley Christian W. Marcelli Brian J. Street

October 22, 2009

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 <u>Our File No. 31007.06</u>

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

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> 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.

Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Drive, Tallahassee, Florida 32301

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. SUNDSTROM & 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

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Attachment to Nos. 8 and 9

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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

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CJI

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

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	101.25
Total	<u>\$ 5.101.25</u>

#646

Printed By CLH

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For the Dates: 1/01/1980 - 8/31/2008

Carlstedt, Jackson, Nixon & Wilson CPA's Detail Worksheet

Client: 646	THE PEOPLES \ Alpha: PEOPLES	NATER SE	ERVICE CON	IPANY OF FL	Owner: Biller: Office: Group:	RCN NIXO MAIN Main	
Engage: GEN	Professional Se	rvices			Biller:	ALL Staff	- <u></u>
	Contract Amount:	\$0.00			Office:	MAIN Main	Office
Staff Engagement Balance Forward	<u>Date</u> <u>Type</u> 08/01/08	Hours 1.25	Amount 56.96	<u>Bill</u> 52.76	Up/Down -4.20	Remaining 0.00	Invoice <u>Status</u> R
Aug 2008 Work Code 197 TYPING PAD DEALY	08/21/08 BT	0.75	34.50	31.95	-2.55	0.00	47642 F Rate: 46.00
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Work Code 904 XEROX ALL Staff	08/31/08 BX	0.00	3.60	3.33	-0.27	0.00	47642 F
Work Code 904 XEROX Total:		0.00	3.60	3.33	-0.27	0.00	
Work Code 905 FEDERAL EXI ALL Staff	PRESS 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
Work Code 905 FEDERAL EXI	PRESS Total	0.00	36.33	33.65	-2.68	0.00	
Work Code 2200 RC-FEASIBIL PED DeCHARIO	<i>ITY STUDY</i> 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
PED DeCHARIO	08/07/08 BT	1.50	262.50	243.10	-19.40	0.00	Rate: 175.00 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
	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
Work Code 2200 RC-FEASIBIL	ITY STUDY Total.	29.75	5,318.75	4,925.74	-393_01	0 00	•
Aug 2008 Total:		30.50	5,451.29	5,048.49	-402.80	0.00	
Client 646 Total:		31,75	5,508.25	5,101.25	-407.00	0.00	

(2)

CJI

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

#646

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

For professional services rendered during September 2008, as follows:

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

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For the Dates: 1/01/1980 - 9/30/2008

Carlstedt, Jackson, Nixon & Wilson CPA's Detail Worksheet

Page 2 10/01/2009 3:06:13 PM

Client: 646	THE PEOPLES Alpha: PEOPLES	WATER SE	ERVICE CON	MPANY OF F	LO Owner: Biller: Office: Group;	RCN NIXO MAIN Main	
Engage: GEN	Professional Se	rvices			Biller:	ALL Staff	
	Contract Amount:	\$0.00			Office:	MAIN Main	Office
<u>Staff</u> Engagement Balance Forwa	<u>Date Type</u> d 09/01/08	<u>Hours</u> 31.75	<u>Amount</u> 5,508.25	<u>Bill</u> 5,101.25	Up/Down -407.00	Remaining 0.00	Invoice <u>Status</u> R
Sep 2008 Work Code 901 TELEPHONE 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
Nork Code 901 TELEPHONE	Total:	0.00	17,44	17.44	0.00	0.00	
Work Code 2200 RC-FEASIBI. PED DeCHARIO	LITY STUDY 09/22/08 BT	3.00	525.00	525.00		0.00	47728 F
PED DeCHARIO	09/23/08 BT	4.00	700.00	700.00		0.00	Rate: 175.00 47728 F
Work Code 2200 RC-FEASIBI	LITY STUDY Total	7.00	1,225.00	1,225.00	0.00	0.00	Rate: 175.00
Work Code 2400 RC ADMIN-C PED DeCHARIO	LIENT CONFERENCE 09/04/08 BT	E 0.50	87.50	87.50		0.00	47728 F Rate: 175.00
Work Code 2400 RC ADMIN-0	LIENT CONFERE	0.50	87.50	87 50	0 00	0.00	Mais. 110.00
Sep 2008 Total:		7.50	1,329.94	1,329.94	0.00	0.00	
Client 646 Total:		39.25	6,838.19	6,431.19	-407.00	0.00	

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

(4)

CJNW

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		75.41
Total	<u>\$_</u>	2.823.41

2560 Gulf-to-Bay Boulevard + Suite 200 + Clearwater, FL 33765-4432 + Office: (727) 791-4020 + Faz: (727) 797-3602 + www.cjnw.net

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Carlstedt, Jackson, Nixon & Wilson CPA's Detail Worksheet

Page 2 10/01/2009 3:07:14 PM

Client: 646	THE PEOPLES V Alpha: PEOPLES	WATER SE	ERVICE CON	APANY OF F	ELO Owner: Biller: Office: Group:	RCN NIXO MAIN Main		
Engage: GEN	Professional Se	rvices			Biller:	ALL Staff	······································	
	Contract Amount:	\$0.00			Office:	MAIN Main	Diffice	
<u>Staff</u> Engagement Balance Forward	<u>Date</u> <u>Type</u> 11/01/08	<u>Hours</u> 39.25	<u>Amount</u> 6,838.19	<u>Bill</u> 6,431 19	Up/Down -407.00	Remaining 0.00	<u>Invoice</u> <u>Status</u> R	
Nov 2008 Work Code 197 TYPING PAD DEALY	11/06/08 BY	1.50	69.00	69.00 _		0.00	47835 F	
PAD DEALY	11/13/08 BT	0.75	34.50	34.50 _		0.00	Rate: 46.00 47835 F	
PAD DEALY	11/14/08 BT	0.25	11.50	11.50 _		0.00	Rate. 46.00 47835 F Rate: 46.00	
Work Code 197 TYPING Total:		2.50	115.00	115.00	0.00	0.00		
Work Code 198 MISCELLANEC PAD DEALY	DUS 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	
Work Code 198 MISCELLANE	OUS Total:	0.50	23.00	23.00	0.00	0.00		
Work Code 901 TELEPHONE ALL Staff	11/13/08 BX	0.00	12.77	12.77 _		0,00	47835 F	
Work Code 901 TELEPHONE	Total:	0 00	12.77	12.77	0.00	0.00		
Work Code 904 XEROX ALL Staff	11/30/08 BX	0.00	33 80	33,80 _		0.00	47835 F	
Work Code 904 XEROX Total:		0.00	33.80	33.80	0.00	0.00		
Work Code 905 FEDERAL EXI ALL Staff	PRESS 11/25/08 BX	0.00	28.84	28.84 _		0.00	47835 F	
Work Code .905 FEDERAL EXI	PRESS Total:	0.00	28.84	28.84	0.00	0.00		
Work Code 2205 RC-UPDT MF PED DeCHARIO	Rs TEMP FOR CURR 11/24/08 BT	2 C 2.00	350.00	350.00 _		0.00	47835 F	
PED DeCHARIO	11/25/08 BT	6.00	1,050.00	1,050.00 _		0.00	Rate: 175.00 47835 F Rate: 175.00	
Work Code 2205 RC-UPDT MF	Rs TEMP FOR C	8.00	1,400.00	1,400.00	0.00	0.00		
Work Code 2405 RC ADMIN-Cl RCN NIXON	LIENT CORRESPOND 11/05/08 BT	0 <i>E</i> 3.00	. 660.00	660.00 _	. <u></u>	0.00	47835 F	
RCN NIXON	11/06/08 BT	1.50	330.00	330.00 _		0.00	Rate: 220.00 47835 F Rate: 220.00	
RCN NIXON	11/13/08 BT	1.00	220 00	220.00 _		0 00	47835 F Rate: 220.00	
Work Code 2405 RC ADMIN-C	LIENT CORRESP	5.50	1,210.00	1,210.00	0.00	0.00		
Nov 2008 Total:		16.50	2,823.41	2,823.41	0.00	0.00		

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Printed By CLH	Ca	rlstedt, Ja	ackson, Ni	xon & Wils	on CPA's	F	Page 9	3
For the Dates: 1/01/198	0 - 11/30/2008		Detail Wo	rksheet		10/01/2009	3:07:14	4 PM
Client 646 Total:		55.75	9,661.60	9,254.60	-407.00 0.00			

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CJ

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. Bobert 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 9.24 Total current charges 2,319.24 <u>\$ 5,142.65</u> Total amount due

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For the Dates: 1/01/1980 - 12/31/2008

Carlstedt, Jackson, Nixon & Wilson CPA's **Detail Worksheet**

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Client: 646	THE PEOP Alpha: PEOP		WATER S	ERVICE CON	IPANY OF F	LO Owner. Biller: Office: Group:	RCN NIXC MAIN Main	
Engage: GEN	Profession	nal Se	rvices			Biller.	ALL Staff	<u> </u>
	Contract Amo	unt:	\$0.00			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	вх	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 . RCN NIXON	STAFF AUDIT 12/11/08		5.00	1,100.00	1,100.00	·	0.00	47889 F Rate: 220 00
RCN NIXON	12/12/08	вт	4.00	880.00	880.00		0.00	47889 F Rate: 220.00
RCN NIXON	12/15/08	вт	1.50	330.00	330.00	- <u></u>	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	

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

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CJN

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. Chervi 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

#646

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

For professional services rendered during February 2009, as follows:

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

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2560 Gulf-to-Bay Boulevard • Suite 200 • Cleurwater, FL 33765-4432. • Office: (727) 791-4020 • Fax: (727) 797-3602 • www.cjnw.net

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

Carlstedt, Jackson, Nixon & Wilson CPA's Detail Worksheet

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Client: 646	THE PEOPLE	S WATER S	ERVICE CO	MPANY OF F	LO Owner;	RCN NIXC	DN
	Alpha: PEOPLES	6			Biller	RCN NIXC	DN .
					Office:	MAIN Main	Office
					Group:	ALL	
Engage: GEN	Professional	Services			Biller:	ALL Staff	······
	Contract Amount	\$0.00			Office:	MAIN Main	Office
Staff	Date Ty	pe <u>Hours</u>	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-CL		NCE					
RCN NIXON	01/29/09 BT	2.00	440.00	440.00		0.00	47986 F
							Rate: 220.00
Work Code 2400 RC ADMIN-CL	IENT CONFERE	2.00	440.00	440.00	0.00	0.00	
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	

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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

For professional services rendered during February 2009, as follows:

1. Rate case - analysis of O&M expenses

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(12)

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#646

\$ 330.00

For the Dates: 1/01/1980 - 2/28/2009

Carlstedt, Jackson, Nixon & Wilson CPA's Detail Worksheet

Page 2 10/01/2009 3:11:58 PM

Client: 646	THE PEOPL Alpha: PEOPLE		SERVICE CC	MPANY OF	FLO Owner: Biller: Office: Group:	RCN MAIN	NIXON NIXON Main Office
Engage: GEN	Professiona	I Services			Biller:	ALL	Staff
	Contract Amour	nt: \$0.0	0		Office	MAIN	Main Office
Staff	Date T	vpe <u>Hours</u>	Amount	<u>Bill</u>	Up/Down	Remain	ing Invoice Status
Engagement Balance Forward	02/01/09	68.25	12,443.64	12,036.64	-407 00	0	.00 R
Fe <mark>b 2009</mark> Work Code 2230 RC-ANALYSK	S OF O & M EXP	ENSES					
RCN NIXON	02/05/09 B	T 1.50	330.00	330.00 _		0	0.00 48170 F Rate: 220.00
Work Code 2230 RC-ANALYSI	S OF O & M EXP	P 1.50	330.00	330.00	0.00	0	0.00
Feb 2009 Total:		1.50	330.00	330 00	0.00	0	0.00
Client 646 Total:		69.75	12,773.64	12,366.64	-407.00	D	0.00

(13)

CJ

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

James L. Caristedt, 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

#646

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

For professional services rendered during March 2009, as follows:

1. Continuing work on rate case

<u>\$ 8.667.50</u>

2560 Gulf-to-Bay Boulevard • Suite 200 • Clearwater, FL 33765-4432 • Office: (727) 791-4020 • Fax: (727) 797-3602 • www.cjnw.net

Printed By : PED For the Dates: 3/01/2009 - 3			ckson, Nix Detail Wor		son (CA's		Page 1 05/05/2009 5:06:15 PM
Client: 646	THE PEOPLES Alpha: PEOPLES	WATER SE	RVICE COM	PANY OF F	LO Owner: Biller: Office: Group:	PED DeC MAIN Main	HARIO HARIO I Office
Engage: GEN	Professional Se	rvices	······································	····	Biller	ALL Staff	
	Contract Amount:	\$0.00			Office:	MAIN Main	Office
Staff	Date Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
NC Grp UTIL UTILITIES Nork Code 2252 RC-CUST/BIL RCN NIXON Date 03/26/09 Total:	LLS/GALLONS (HISTO 03/26/09 BT	0R/ 4.00 4.00	880.00 880.00	880.00 880.00	0.00	0.00 0,00	48346 F
Work Code 2252 RC-CUST/BI	LS/GALLONS (HI	4.00	880.00	880.00	0.00	0.00	
Work Code 2260 RC-TREATM							
RCN NIXON Date 03/27/09 Total:	03/27/09 BT	2.00 2.00	440.00 440.00	440.00 440.00	0.00	0.00	48346 F
			,		····· L		
Nork Code 2260 RC-TREATM	ENT PLANT DATA	2.00	440.00	440.00	0.00	0.00	
Nork Code 2261 RC-USED/US	SEFUL CALCULATION 03/27/09 BT	/S 1.50	330.00	330.00		0.00	48346 F
RCN NIXON Date 03/27/09 Total:	03/2/108 81	1.50	330.00	330.00	0.00	0.00	100101
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	
Work Code 2261 RC-USED/US	SEFUL CALCULAT	3.50	770.00	770.00	0.00	0.00	
Work Code 2262 RC-MARGIN	RESERVE CALCULA	τιο					
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	
Work Code 2262 RC-MARGIN	RESERVE CALC	1.50	307.50	307.50	0.00	0.00	
Work Code 2263 RC-CUSTON	NER GROWTH						
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	
Work Code 2263 RC-CUSTON	MER GROWTH Tot	2.50	550.00	550.00	0.00	0.00	
Work Code 2380 RC-REVIEW	SECTION "A"						
RCN NIXON	03/30/09 BT	5.00	1,100.00	1,100.00 _	0.00	0.00	48346 F
Date 03/30/09 Total:		5.00	1,100.00	1,100.00	0.00	0.00	



Printed By : PED	C	'stedt, .	Jackson, Nix	con & Wil	son ^ ¬A's	i -	Page 2
For the Dates: 3/01/2	009 - 3/31/2009		Detail Wo	rksheet	. '		05/05/2009 5:06:15 PM
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-RE\	VIEW SECTION "A" Tot	9.00	1,980.00	1,980.00	0.00	0.00	
Work Code 2385 RC-REI	VIEW 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-RE	VIEW SECTION "F" Tota	3.00	660.00	660.00	0.00	0.00	
Work Code 2387 RC-RE	VW OTR ENG INFORMAT	ION					
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	
	03/21/09 BT	4.00	880.00	880.00		0.00	48346 F
RCN NIXON Date 03/21/09 Total:	03/21/09 121	4,00	880.00	880.00	0.00	0.00	
RCN NIXON	03/23/09 BT	3.00	660.00	660.00	~	00.0	48346 F
Date 03/23/09 Total:		3.00	660.00	660.00	0.00	0.00	
Work Code 2387 RC-RE	WW 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	

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

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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

#646

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

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	··	867.87
То	tal	<u>9</u>	<u>35.651.37</u>

2560 Gulf-to-Bay Boulevard • Suile 200 • Clearwater, FL 33765.4432 • Office: (727) 791-4020 • Fax: (727) 797.3602 • www.cjnw.net

Psinted By "PED For the Dates: 4/01/2009 -			ackson, Nix		• •		Page 1
			Detail Worl		alaan oo alaan daha too yaa ayaa ahaa ahaa ahaa		05/05/2009 5:05:22 PM
Staff Client: 646	Date Type THE PEOPLES Alpha: PEOPLES		Amount ERVICE COM	<u>Bill</u> Pany of F	Up/Down LO Owner: Biller: Office: Group:	PED DeCI MAIN Main	Invoice <u>Status</u> HARIO HARIO Office
Engage: GEN	Professional S	ervices	<u></u>		Biller:	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 PROCE	ESSING 04/24/09 BX	0.00	478.23			478.23	
Date 04/24/09 Total:		0.00	478.23	0.D0	0.00	478.23	
Work Code 900 DATA PROCE	ESSING Total:	0.00	478.23	0.00	0.00	(478.23)	Additional Engineering inte
Work Code 901 TELEPHONE			24.94			24 P /	"Enginee"
ALL Staff Date 04/13/09 Total:	04/13/09 BX	0.00 0.00	21.24 21.24	0.00	0.00	21.24 21.24	0
					L		
Work Code 901 TELEPHONE	Total:	0.00	21.24	0.00	0.00	21.24	
Work Code 904 XEROX	04/30/09 BX	0.00	368,40			368.40	
ALL Staff Date 04/30/09 Total:		0.0D	368.40	0.00	0.00	368.40	
Work Code 904 XEROX Total	t:	0.00	368.40	0.00	0.00	368.40	
WC Grp MISC MISCELLANE	ous						
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:	04/20/03 D1	2.00	92.00	0.00	0.00	92.00	
		2.00	00.00			92.00	
PAD DEALY Date 04/30/09 Total:	04/30/09 BT	2.00 2.00	92.00 92.00	0.00	0.00	92.00	
Work Code 197 TYPING Tota	si:	4.75	218.50	0.00	0.00	218.50	
Work Code 198 MISCELLAN	EOUS						
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	
		0.50	23.00			23.00	
PAD DEALY	04/20/09 BT	0.00	20.00			20.00	

For the Dates: Staff Date 04/20/09 Tot PAD DEALY Date 04/22/09 Tot	04 tal:	09 <u>Date</u> /22/09		<u>Hours</u> 0.50	Detail Wo Amount 23.00	rksheet Bill 0.00	Up/Down	Remaining	05/05/2 <u>Invoice</u>		5:05:22 PM
Date 04/20/09 Tot PAD DEALY Date 04/22/09 Tot	04 tal:								lnvoice	Statu	5
Date 04/20/09 Tot PAD DEALY Date 04/22/09 Tot	04 tal:	/22/09	BT	0.50	23.00	0.00	0 00 E				
Date 04/22/09 To	tal:	/22/09	BT			0.00	0.00 [23.00			-
Date 04/22/09 To	tal:			0.25	11.50			11_50			
				0.25	11.50	0.00	0.00	11.50			
	04										
PAD DEALY		/23/09	BT	1.50	69.00			69.00			
Date 04/23/09 To	tal:			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 To				2.00	92.00	0.00	0.00	92.00			
Date Drizwoo, 10	BEAD.						··· .				
PAD DEALY	04	1/27/09	BT	2.00	92.00			92.00			
Date 04/27/09 To	tal:			2,00	92.00	0.00	0.00	92_00			
PAD DEALY	04	1/28/09	BI	0.50	23.00			23.00			
Date 04/28/09 To				0.50	23.00	0.00	0.00	23.00			
							Lux				
PAD DEALY	04	\$/29/09	BT	4.00	184.00			184.00			
Date 04/29/09 To	tal:			4.00	184.00	0.00	0.00	184.00			
Work Code 198	MISCELLANEOUS T	otal:		11.25	517.50	0.00	D.00	517.50			
WO O- 1772 10											
WC Grp UTIL UI Work Code 2211	RC-REVIADJ DEPR	EC (H)									
RCN NIXON	04	4/02/09	BT	1.00	220.00		·····	220.00			
Date 04/02/09 To	otal:			1.00	220.00	0.00	0.00	220.00			
DOM NIKON	D	4/03/09	DT	0.50	110.00 _			11 0.00			
RCN NIXON Date 04/03/09 To		4/03/03	ы	0.50	110.00	0.00	0.00	110.00			
Date 04/05/09 10	xai.			0.00	110.00	0.00	0.00 L				
RCN NIXON	04	4/13/09	BT	4.00	880.00 _			680.00			
Date 04/13/09 To	otal:			4.00	880.00	0.00	0.00	880.00			
DAW WESSMA	ы. 0	4/14/09	RT	1.50	120.00			120.00			
RCN NIXON		4/14/09		2.50	550.00			550.00			
Date 04/14/09 To				4.00	670.00	0.00	0.00	670.00			
						0.05	0.00	1 880 00			
Work Code 2211	I RC-REV/ADJ DEPR	:ЕС (H)	lol	9.50	1,880.00	0.00	0.00	1,880.00			
Work Code 2213	RC-REV/ADJ CIAC	AMOR	T (HIST,	}							
RCN NIXON	0	4/14/09	BT	2.00	440.00 _			440.00			
Date 04/14/09 T	otał:			2.00	440.00	0.00	0.00 [440.00			
Work Code 221	RC-REVIADJ CIAC	AMOR	T (HI	2.00	440.00	0.00	0.00	440.00			
From Cour LETS			- \- /								

Work Code 2220 RC-REV/ADJ REVENUE (HIST)

Printed By : PED For the Dates: 4/01/2009 - 4/30/2	•		ackson, Nixe Detail Worl				Page 3 05/05/2009 5:05:22 PM
		the second s	a a de la companya d		11- <i>1</i>	D	
<u>Staff</u> RCN NIXON (Date Type 04/07/09 BT	Hours 2.00	<u>Amount</u> 440.00	Bill	Up/Down	Remaining 440.00	Invoice Status
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	
		2.00			L		
Work Code 2220 RC-REVIADJ REVI	enue (Hist)	4.00	880.00	0.00	0.00	880.00	
Work Code 2221 RC-REV/ADJ () & I	MEXP (H)						
	04/07/09 BT	2.00	440.00			440.00	
	04/07/09 BT	2.00				440.00	
	04/07/09 51			0.00	0.00		
Date 04/07/09 Total:		4.00	880.00	0.00	0.00	880.00	
	04/20/09 BT	0.50	110.00			110.00	
	04/20/09 D1			D. DD	0.00		
Date 04/20/09 Total:		0.50	110.00	0.00	0.00	110.00	
Work Code 2221 RC-REV/ADJ 0 & 1	M EXP (H) T	4.50	990.00	0.00	0.00	990.00	
Work Code 2222 RC-REV/ADJ NET						000.00	
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 ET	2.50	200.00			200.00	
Date 04/09/09 Total:		2.50	200.00	0.00	0.00	200.00	
	ANTAIND PT	2.00	440.00			440.00	
	04/14/09 BT			0.00	0,00	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 (н					
	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))					
	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	
	YOK NIKTOP)					
Work Code 2251 RC-BILLING ANAL	04/09/09 BT	/ B.5D	1,870.00			1,870.00	
RCN NIXON		8.50	1,870.00	0.00	0.00	1,870.00	
Date 04/09/09 Total:		0.00	1,010.00	0.00	0.00		

Printed By PED	Car		ackson, Nixo		son v \s		Page 4
For the Dates:	4/01/2009 - 4/30/2009		Detail Work	sheet			05/05/2009 5:05:22 PM
C4	Date Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
<u>Staff</u> Work Code 2251 F	RC-BILLING ANALYSIS (HIST	8.50	1,870.00	0.00	0.00	1,870.00	
Work Code 2252 F	· RC-CUST/BILLS/GALLONS (HIST(ORI					
RCN NIXON	04/04/09 BT	7.00	1,540.00			1,540.00	
Date 04/04/09 Tota	al:	7.00	1,540.00	0.00	0.00	1,540.00	
				·		(45.00	
REN NIXON	04/13/09 BT	2.00	440.00			440.00	
Date 04/13/09 Tot	al:	2.00	440.00	0.00	0.00	440.00	
RCN NIXON	04/17/09 BT	1.00	220.00	_		220.00	
		1.00	220.00	0.00	0.00	220.00	
Date 04/17/09 Tot	ai.						
	RC-CUST/BILLS/GALLONS (HI	10.00	2,200.00	0.00	0.00	2,200.00	
	RC-PROOF OF REV (HISTORIC)	0.00	1 760 00			1,760.00	
RCN NIXON	04/06/09 BT	8.00	1,760.00	0.00	0.00	1,760.00	
Date 04/06/09 Tot	ta):	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 Tot		8.00	1,760.00	0.00	0.00	1,760.00	
Work Code 2253	RC-PROOF OF REV (HISTORI	16.00	3,520.00	0.00	0.00	3,520.00	
Work Code 2254	RC-ANNUALIZED REVENUE						
RCN NIXON	04/11/09 BT	6,50	1,430.00			1,430.00	
Date 04/11/09 To	tal:	6,50	1,430.00	0.00	0.00	1,430.00	
	04/13/09 BT	2.00	440.00			440.00	
RCN NIXON		2.00	440.00	0.00	0.00	440.00	
Date 04/13/09 To	ital:	2.00	440.00	0.00	0.00 L		
RCN NIXON	04/16/09 BT	3.00	660.00			660.00	
Date 04/16/09 To	tal:	3.00	660,00	0.00	0.00	660.00	
Dale 0-4 Toto To							
Work Code 2254	RC-ANNUALIZED REVENUE T	11.50	2,530.00	0.00	0.00	2,530.00	
Work Code 2351	RC-CONSERV RATE STRUCTUR	RE					
PED DeCHARI		3.50	612.50			612.50	
RCN NIXON	04/30/09 BT	6.50	1,430.00			1,430.00	
Date 04/30/09 To		10.00	2,042.50	0.00	0.00	2,042.50	
Work Code 2351	RC-CONSERV RATE STRUCT	10.00	2,042.50	0.00	0.00	2,042.50	
	RC-REVIEW SECTION "A"	0.00	660.00			660.00	
RCN NIXON	04/15/09 BT	3.00	660.00	0.00	0.00 F	- //	
Dale 04/15/09 To	otal:	3.00	660.00	0.00	0.00	660.00	

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Ltaff Date Type Hours Amount Bill Up/Down Remaining Invoice Status ICN NIXON 04/27/09 BT 2.00 440.00 440.00 440.00 440.00 440.00 440.00 440.00 440.00 440.00 0.00 440.00 440.00 440.00 440.00 440.00 0.00 0.00 1,100.00 440.00 40.00 40.0	Printed By . PED		Carta	teat, J	ackson, Nix		ion (*)s	5	Page 5
Edit NOOM 04/27/09 BT 2.00 440.00 0.00 0.00 440.00 Work Code 2360 RC-REVIEW SECTION '8' Tot 5.00 1.100.00 0.00 0.00 1/100.00 Work Code 2361 RC-REVIEW SECTION '8' Tot 5.00 1.100.00 0.00 0.00 770.00 Work Code 2361 RC-REVIEW SECTION '8' Tot 3.50 770.00 0.00 770.00 Vick NXON 04/0809 BT 3.50 770.00 0.00 770.00 Vick NXON 04/1509 BT 3.00 560.00 0.00 0.00 650.00 Vick NXON 04/1509 BT 3.00 560.00 0.00 0.00 350.00 Vick NXON 04/1709 BT 1.50 330.00 0.00 0.00 330.00 Vick NXON 04/1709 BT 2.00 440.00 0.00 0.00 2.200.00 Work Code 2361 RC-REVIEW SECTION '0' 2.00 350.00 0.00 0.00 2.200.00 Work Code 2361 RC-REVIEW SECTION '0' 2.00 350.00 0.00 2.200.00 0.00 2.200.00 Work Code 2361 RC-REVIEW SECTION '0' 2.00 350.00	For the Dates:	4/01/2009 - 4/30/2009	÷	1	Detail Wor	ksheet	·,		05/05/2009 5:05:22 Ph
Base out27/09 Talat: 2.00 440.00 0.00 0.00 440.00 Work Cade 2380 RC-REVIEW SECTION '%' 5.00 1.100.00 0.00 0.00 1.100.00 Work Cade 2380 RC-REVIEW SECTION '%' 5.00 1.100.00 0.00 0.00 1.100.00 Work Cade 2381 RC-REVIEW SECTION '%' 5.00 1.100.00 0.00 0.00 1.100.00 Jate 0409009 Total: 3.50 770.00	Staff	Date	Түре	Hours		<u>Bili</u>	Up/Down		Invoice Status
Work Code 2380 RC-REVIEW SECTION 'A' TM 5.00 1.100.00 0.00 0.00 1.100.00 Work Code 2381 RC-REVIEW SECTION 'A' TM 5.00 1.100.00 0.00 0.00 770.00 Work Code 2381 RC-REVIEW SECTION 'B' 3.50 770.00 0.00 0.00 770.00 Work Code 2381 RC-REVIEW SECTION 'B' 3.50 770.00 0.00 0.00 650.00 Jate 040809 Total: 04/1509 BT 3.00 660.00 0.00 0.00 650.00 CN NXCN 04/1509 BT 1.50 330.00 0.00 0.00 330.00 CN NXCN 04/1709 BT 1.50 330.00 0.00 0.00 330.00 CN NXCN 04/1709 BT 2.00 440.00	RCN NIXON	04/27/09	BT					······································	
Non-Code 2381 RC-REVIEW SECTION T9" T70.00 T70.00 CCN_NIXON Q4/06/09 BT 3.50 770.00 0.00 770.00 Name Over State 3.50 770.00 0.00 770.00 770.00 Name Over State 3.50 770.00 0.00 0.00 770.00 Name Over State 3.00 660.00 0.00 660.00 660.00 State Over State 3.00 660.00 0.00 530.00 530.00 State Over State 3.00 640.00 0.00 330.00 330.00 State Over State 0.417/09 BT 1.50 330.00 0.00 440.00 Work Code 2387 RC-REVIEW SECTION "9" Tot 10.00 2.200.00 0.00 0.00 555.00 Work Code 2387 RC-REVIEW SECTION "9" Tot 10.00 2.200.00 0.00 555.00 Date Over State 2.00 350.00 0.00 555.00 555.00 Date Over State 3.00 525.00 0.00 555.00 555.00 555.00 550.00	Date 04/27/09 Tota	it:		2.00	440.00	0.00	0.00	440.00	
NEXN NXON 0408/09 BT 3.50 770.00	Work Code 2380 R	C-REVIEW SECTION "A"	Tot	5.00	1,100.00	0.00;	0.00	1,100.00	
NEXN NXON 0408/09 BT 3.50 770.00	Work Code 2381 F	C-REVIEW SECTION "B"	,						
Alle Hydrolos Total: Alle Alle<	RCN NIXON	04/08/09	BT	3.50	770.00				
CLN NIXON Outloo BT 3.00 660.00 0.00 0.00 660.00 SCN NIXON 04/17/09 ET 1.50 330.00	Date 04/08/09 Tota	at:		3.50	770.00	0.00	0.00	770.00	
Date 04/15/09 Total: 3.00 660.00 0.00 0.00 660.00 RCN_NIXON 04/17/09 ET 1.50 330.00	RON NIXON	04/15/09	BT	3.00	660.00			660.00	
CLV NIXON 04/27/09 ET 1.50 330.00 0.00 330.00 PEN NIXON 04/27/09 ET 2.00 440.00 0.00 0.00 440.00 Work Code 2381 RC-REVIEW SECTION 'S' Tot 10.00 2.200.00 0.00 0.00 2.200.00 Work Code 2382 RC-REVIEW SECTION 'S' Tot 10.00 2.200.00 0.00 0.00 2.200.00 Work Code 2382 RC-REVIEW SECTION 'C' PED DecHARIO 0.4/11/09 ET 2.00 350.00 350.00 350.00 PED DecHARIO 04/11/09 ET 3.00 525.00 0.00 0.00 350.00 PED DecHARIO 04/13/09 ET 3.00 525.00 0.00 0.00 350.00 PED DecHARIO 04/21/09 ET 2.00 350.00 0.00 350.00 350.00 PED DecHARIO 04/21/09 ET 2.00 350.00 0.00 350.00 350.00 PED DecHARIO 04/22/09 ET 2.00 350.00 0.00 350.00 350.00 RCN NIXON 04/22/09 ET 2.00 440.00 0.00 0.00 440.00 RCN NIXON 04/22/09		al:		3.00	660.00	0.00	0.00	660.00	
CLV NIXON 04/27/09 ET 1.50 330.00 0.00 330.00 PEN NIXON 04/27/09 ET 2.00 440.00 0.00 0.00 440.00 Work Code 2381 RC-REVIEW SECTION 'S' Tot 10.00 2.200.00 0.00 0.00 2.200.00 Work Code 2382 RC-REVIEW SECTION 'S' Tot 10.00 2.200.00 0.00 0.00 2.200.00 Work Code 2382 RC-REVIEW SECTION 'C' PED DecHARIO 0.4/11/09 ET 2.00 350.00 350.00 350.00 PED DecHARIO 04/11/09 ET 3.00 525.00 0.00 0.00 350.00 PED DecHARIO 04/13/09 ET 3.00 525.00 0.00 0.00 350.00 PED DecHARIO 04/21/09 ET 2.00 350.00 0.00 350.00 350.00 PED DecHARIO 04/21/09 ET 2.00 350.00 0.00 350.00 350.00 PED DecHARIO 04/22/09 ET 2.00 350.00 0.00 350.00 350.00 RCN NIXON 04/22/09 ET 2.00 440.00 0.00 0.00 440.00 RCN NIXON 04/22/09	DOM NIYON	04/17/00	BT	1.50	330.00			330.00	
CLN NUCL Delate 04/27/09 Total: Delate 04/11/09 Total: Delate 04/27/09 ET Delate 04/27/09 ET <thdelate 04="" 09="" 27="" et<="" th=""> Delate 04/27/0</thdelate>							0.00		
CLN NUCL Delate 04/27/09 Total: Delate 04/11/09 Total: Delate 04/27/09 ET Delate 04/27/09 ET <thdelate 04="" 09="" 27="" et<="" th=""> Delate 04/27/0</thdelate>			2 19 7	2.00	440.00			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" 2.00 350.00			3 51		· · · ·	0.00	0.00		
Work Code 2361 RC-REVIEW SECTION "C" PED DeCHARIO 04/11/09 BT 2.00 350.00 0.00 350.00 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	Date 04/2//09 105	at.		2.00	4 10.00	0.00			
PED DeCHARIO 04/11/03 BT 2.00 350.00	Work Code 2381 I	RC-REVIEW SECTION *B	" Tot	10.00	2,200.00	0.00	0.00	2,200.00	
PED DeCHARIO 04/11/03 BT 2.00 350.00	Work Code 2382	RC-REVIEW SECTION "C	-						
Date 04/17/05 Total: 04/13/09 BT 3.00 525.00 525.00 525.00 PED DeCHARIO 04/24/09 BT 2.00 350.00 0.00 525.00 PED DeCHARIO 04/24/09 BT 2.00 350.00 0.00 525.00 Date 04/13/09 Total: 2.00 350.00 0.00 0.00 525.00 PED beCHARIO 04/22/09 BT 2.00 350.00 0.00 0.00 525.00 RCN NIXON 04/27/09 BT 2.00 440.00		A		2.00	350.00				
PED DechARIO 04/3/09 Total: 3.00 525.00 0.00 0.00 525.00 PED DecHARIO 04/24/09 BT 2.00 350.00	Date 04/11/09 Tot	al:		2.00	350.00	0.00	0.00[350.00	
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 0.00 0.00 350.00 Date 04/24/09 Total: 2.00 350.00 0.00 0.00 350.00 RCN <nixon< td=""> 04/27/09 BT 2.00 440.00 </nixon<>	PED DeCHARIO) 04/13/0	9 BT	3.00	525.00	·		525.00	
PED Dec(MR(0) 04/24/09 ET 2.00 350.00 0.00 0.00 350.00 RCN NIXON 04/27/09 ET 2.00 440.00				3.00	525.00	0.00	0.00	525.00	
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		04/24/0	9 BT	2.00	350.00			350.00	
RCN NIXON 04/21/09 ET 2.00 440.00 0.00 0.00 440.00 RCN NIXON 04/29/09 ET 3.00 660.00		-		2.00	350.00	0.00	0.00	350.00	
Nork 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		04/27/0	9 BT	2.00	440.00			440.00	
RCN NIXON 04/29/09 ET 2.00 440.00			• - •			0.00	0.00	440_00	
RCN NIXON 04/29/09 ET 2.00 440.00	DOM NIXON	۵ <i>۸ г</i> эр/г	0 BT	3.00	00 688			660.00	
North Totol N 0.00 1,100.00 0.00 1,100.00 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 "C" Tot 14.00 2,765.00 0.00 0.00 2,765.00 Work Code 2383 RC-REVIEW SECTION "D" 612.50 0.00 0.00 0.00 612.50 612.50 0.00 0.00 612.50 PED DeCHARIO 04/13/09 BT 3.50 612.50 0.00 0.00 0.00 612.50 0.00 250.00 0.00 0.00 612.50 PED DeCHARIO 04/24/09 BT 2.00 350.00 0.00 0.00 0.00 0.00 612.50 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0									
Work Code 2383 RC-REVIEW SECTION "D" PED DeCHARIO 04/13/09 BT 3.50 612.50 Date 04/13/09 Total: 3.50 612.50 0.00 0.00 612.50 PED DeCHARIO 04/24/09 BT 2.00 350.00 900 350.00					. —		0.00	1,100.00	
PED DeCHARIO D4/13/09 BT 3.50 612.50 612.50 Date 04/13/09 Totat: 3.50 612.50 0.00 0.00 612.50 PED DeCHARIO 04/24/09 BT 2.00 350.00 350.00 350.00 PED DeCHARIO 04/24/09 BT 2.00 350.00 0.00 350.00	Work Code 2382	RC-REVIEW SECTION "C	c* Tot	14.00	2,765.00	0,00	0.00	2,765.00	
PED DeCHARIO D4/13/09 BT 3.50 612.50 612.50 Date 04/13/09 Totat: 3.50 612.50 0.00 0.00 612.50 PED DeCHARIO 04/24/09 BT 2.00 350.00 350.00 350.00 PED DeCHARIO 04/24/09 BT 2.00 350.00 0.00 350.00	Work Code 2383	RC-REVIEW SECTION ") *						
Date 04/13/09 Total: 3.50 612.50 0.00 0.00 612.50 PED DeCHARIO 04/24/09 BT 2.00 350.00 350.00 350.00				3.50	612.50			612.50	
				3.50	612.50	0.00	0.00	612.50	
		0 04/24/	09 BT	2.00	350.00			350.00	
		-				0.00	0.00		
	Date 04/24/09 To	ital.		2.00	350.00	0.00	0.00	350.00	

(22)

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or the Dates:	4/01/2009 - 4/3	0/2009	·	•	Detail Wo	rksheet			05/05/2009 5:05:22
taif		Date	Түре	Hours	Amount	Bill	<u>Up/Down</u>	Remaining	Invoice Status
RCN NIXON		04/28/09	BT	3.00	660.00	·····		660.00	
Date 04/28/09 Tot	ial:			3.00	660.00	0.00	0.00	660.00	
						•			
CN NIXON		04/29/09	BT	2.00	440.00	· · · · · · · · · · · · · · · · · · ·		440.00	
Date 04/29/09 Tol	tal:			2.00	440.00	0.00	0.00	440.00	
						-	-		
				10 50	0.000 50	0.00	0.00		
Nork Code 2383	RC-REVIEW SE	CTION "D"	101	10.50	2,062.50	0.00	0.00	2,062.50	
Nork Code 2384	RC-REVIEW SE	CTION "E"							
RCN NIXON		04/15/09		3.00	660.00			660.00	
Date 04/15/09 To	tal:			3,00	660.00	0.00	0.00	660.00	
RCN NIXON		04/16/09	BT	1.50	330.00		<u>.</u>	330,00	
Date 04/16/09 To	tal:	0 0 10 00		1.50	330.00	0.00	0.00	330.0D	
046 04 1000 10							L.		
						0.55	r 00	000 00	
Work Code 2384	RC-REVIEW SE	CTION "E"	Tot	4.50	990.00	0.00	0.00	990.00	
Work Code 2385	RC-REVIEW SE	CTION "F"	,						
RCN NIXON		04/17/09		2.00	440.00			440.00	
Date 04/17/09 To	otal:			2.00	440.00	0.00	0.00	440.00	
Work Code 2385	PC-PEVIEW SE	CTION "F	Tofa	2.00	440.0D	0.00	0.00	440,00	
WORK CODE 2000									
Work Code 2387	RC-REVW OTF				ce0 00			660.00	
RCN NIXON		04/22/0	9 81	3.00 3.00	660.00 660.00	0.00	0.00	660.0D	
Date 04/22/09 To	otal:			3.00	000,00	0.00	0.00 L		
PED DeCHARI	0	04/23/0	9 BT	0.50	87.50 _		F	87.50	
Date 04/23/09 To	otai:			0.50	87.50	0.00	0.00	87.50	
Work Code 2387	RC_REVW OTF	R FING INFO	DRM	3.50	747.50	0.00	0.00	747.50	
100m 0008 2007	10112000								
Work Code 2660	SERVICE AVAI			4 50	990.00			990.00	
RCN NIXON	- 4 - 4	04/18/0	à Bi	4.50 4.50	990.00	0.00	0.00	990.00	
Date 04/18/09 To	otal			4.30	550.00	0.00	[
RCN NIXON		04/21/0	9 BT	2.50	550.00 _		,	550.00	
Date 04/21/09 T	otal:			2.50	550.00	0.00	0.00	550.00	
RCN NIXON		04/22/0	9 BT	3.00	660.00 _			660.0D	
Date 04/22/09 T	otal:			3.00	660.00	0.00	0.00	660.00	
	4111						L		
								000 00	
RCN NIXON		04/23/0	9 BT	3.00	660.00			660.00	
Date 04/23/09 T	otal.			3.00	660.00	0,00	0.00	660.00	
		04/24/0	9 BT	7.00	1,540.00	<u></u>		1,540.00	
RCN NIXON									

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For the Dates: 4/01/2009 - 4/3	0/2009		Detail Wor	ksheet	Хл. н. •		05/05/2009 5:05:22 PM
<u>Staff</u> Date 04/24/09 Total;	Date Type	<u>Hours</u> 7.00	<u>Amount</u> 1,540.00	<u>Bill</u> 0.00	<u>Up/Down</u> 0.00	Remaining 1,540.00	Invoice <u>Status</u>
Work Code 2660 SERVICE AVAI	LABILITY CASE	20.00	4,400.00	0.00	0,00	4,400.00	
Work Code 2661 SVC AVAIL-CAI	LC OF CIAC LEVI	ELS					
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	00,0	0.00 [330.00	
Work Code 2661 SVC AVAIL-CA	LC 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	Totai:	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	

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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:

 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	1,009.72
Total	<u>\$ 9.731.72</u>

2560 Gulf-to-Bay Boulevard • Suite 200 • Clearwater, FL 33765-4432 • Office: (727) 791-4020 • Fax: (727) 797-3602 • www.cjnw.net 25

Client: 646

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S.

THE PEOPLES WATER SERVICE COMPANY OF FLO

Alpha: PEOPLF*

 Owner:
 RCN
 NIXON

 "iller:
 RGN
 NIXON

 Jiffce:
 MAIN
 Main Office

Group: ALL

		•				,	
Engage: GEN	Professional Se	rvices		···	Biller:	ALL Staff	·····
	Contract Amount:	\$0.00			Office:	MAIN Main	Office
<u>Staff</u> Engagement Balance Forward	<u>Date Type</u> 1 05/01/09	<u>Hours</u> 286.25		<u>Bill</u> 56,685.51	<u>Up/Down</u> -407.00	<u>Remaining</u> 0.00	Invoice <u>Status</u> R
May 2009 Work Code 197 TYPING PAD DEALY	05/05/09 BT	1.50	69.00	<u></u>		69.00	Rate: 46.00
Work Code 197 TYPING Total:		1.50	69.00	0.00	0.00	69.00	
Work Code 198 MISCELLANE PAD DEALY	OUS 05/04/09 BT	0.25	11.50			11.50	Rate: 46.00
PAD DEALY	05/05/09 BT	0.50	23.00	. <u></u>		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		<u> </u>		46.00	Rate: 46.00
PAD DEALY	05/15/09 BT	1.00				46.00 40.00	Rate: 46.00
DAW WESSMAN	05/18/09 BT	0.50 3.00	,	·····		138.00	Rate: 80.00
PAD DEALY Work Code 198 MISCELLANE		7.25	350.50		0.00	350,50	Rate: 46.00
Work Code 901 TELEPHONE JLG GROGAN		0.00	87.09			87.09	
Work Code 901 TELEPHONE	Total:	0.00	87.09	0.00	0.00	87.09	
Work Code 904 XEROX ALL Staff	05/31/09 BX	0.00	180.00 _			180.00	
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For the Dates: 1/01/1980 - 5/31/2009			Detail Worksheet						06/08/2009 10:50:07 Af	
<u>Staff</u> Work	Code 904 XEROX Total:	Date	<u>Type</u>	Hours 0.00	<u>Amount</u> 180.00	<u>Bill</u> 0.00	<u>Up/Down</u> 0.00	Remaining 180.00	Invoice Status	
	Code 905 FEDERAL EXP	_				1		co 40		
ALL	Staff	05/26/09	ВΧ	0.00	69.13		U L	69.13		
ALL	Staff	05/26/09	вх	0.00	36.76 _	· · · · · · · · · · · · · · · · · · ·	_	36.76		
ALL	Staff	05/26/09	ΒХ	0.00	39.27 _			39.27		
4LL	Staff	05/26/09	BX	0.00	26.81 _	······		26.81		
ALL	Staff	05/26/09	ΒХ	0.00	18.36 _	<u></u>		18.36		
ALL	Staff	05/26/09	BX	0.00	18.36 _			18.36		
ALL	Staff	05/26/09	вх	0.00	64.38 _			64.38		
ALL	Staff	05/26/09	вх	0.00	27.95	······································		27.95		
ALL	Staff	05/26/09	вх	0.00	14.82			14.82		
ALL	Staff	05/26/09	вх	0.00	49.02 _			49.02		
Work	Code 905 FEDERAL EXP	RESS Total:		0.00	364.86	0.00	0.00	364.86		
	Code 907 OTHER HOUGHTON	05/18/09	BX	0.00	114.85			114.85		
CLH	HOUGHTON	05/18/09	вх	0.00	262.92			262.92		
Work	Code 907 OTHER Total:			0,00	377.77	0.00	0.00	377.77		
	: Code 2211 RC-REVIADJ L I WESSMAN	DEPREC (H) 05/04/09	вт	0.25	20.00			20,00		
Work	Code 2211 RC-REV/ADJ L	DEPREC (H) 1	Tot	0.25	20.00	0.00	0.00	20.00	Rate: 80.00	
	Code 2250 RC-CONSERV									
RCN	NIXON	05/04/09	BT	8.00	1,760.00			1,760.00	Rate: 220.00	
RCN	NIXON	05/05/09	вт	3.00	660.00			660.00		
Worl	c Code 2250 RC-CONSERV	RATES(HIST	ro	11.00	2,420.00	0.00	0.00	2,420.00	Rate: 220.00	
	Code 2380 RC-REVIEW S							07.50		
PED	DeCHARIO	05/04/09	BT	0.50	87.50		······································	87.50	Rate: 175.00	
DAV	/ WESSMAN	05/15/09	BT.	3.50	280.00			280.00	Potor 20.00	
Worl	Code 2380 RC-REVIEW S	ECTION "A"	Tot	4.00	367.50	0.00	0.00	367.50	Rate: 80.00	
	Code 2381 RC-REVIEW S		ът	0.50	07 50			87.50		
ΓED	DeCHARIO	05/04/09	וט	0.50	01.50	<u></u>		01.00	Rate: 175.00	
DAM	/ WESSMAN	05/15/09	вт	2.75	220.00			220.00	Rate: 80.00	
Worl	k Code 2381 RC-REVIEW S	ECTION "B"	Tot	3.25	307.50	0.00	0.00	307.50	, tata, 00-00	
	k Code 2383 RC-REVIEW S				100.00			400 OD		
DA₩	V WESSMAN	05/16/09	81	1.50	120.00		·····	120.00	Rate: 80.00	

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For the Dates: 1/01/1980 - 5	Detail Worksheet					06/08/2009 10:50:07 AM	
<u>Staff</u> Work Code 2383 RC-REVIEW S	Date Type ECTION "D" Tot	<u>Hours</u> 1.50	<u>Amount</u> 120.00	<u>Bill</u> 0.00	<u>Up/Down</u> 0.00	<u>Remaining</u> 120.00	Invoice Status
Work Code 2384 RC-REVIEW S	ECTION "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	
PED DeCHARIO	05/15/09 BT	8,00	1 400 00	r		1,400.00	Rate: 175.00
	00/10/05 01	0.00	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 S	SECTION "E" Tot	22.00	3,707.50	0.00	0.00	3,707.50	
Work Code 2391 RC-POST RE	IEW UPDATES						
RCN NIXON	05/06/09 BT	2.00	440.00			440.00	
	054000 55	0.05	00.00				Rate: 220.00
DAW WESSMAN	05/18/09 BT	0.25	20.00	·		20.00	Rate: 80.00
Work Code 2391 RC-POST REN	VIEW UPDATES	2.25	460.00	0.00	0.00	460.00	1016. 00.00
Work Code 2392 RC-FINAL (LE RCN NIXON Araff	05/05/09 BT	.///G 2.50	550.00			550.00	
Non Moon Draft							Rate: 220.00
PED DeCHARIO	05/18/09 BT	2.00	350.00			350.00	
,							Rate: 175.00
Work Code 2392 RC-FINAL (LE	TTER/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	
CHOIL STO FOUNT							

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

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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

#646

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

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
Tot	al	<u>\$</u>	1.175.49

2560 Gulf-to-Bay Boulevard • Suite 200 • Clearwater, FL 33765-4432 • Office: (727) 791-4020 • Fax: (727) 797-3602 • www.cjnw.net

Printed By	CLH
For the Dat	tes:

1/01/1980 - 6/30/2009

Certatedt, Jackson, Nixon & Wilson CPA's Defail Worksheet

Page 2 07/13/2009 11:59:07 AM

Client:	646	THE PEOPLES W Alpha: PEOPLES	IATER S	ERVICE COMF	ANY OF F	LO Owner: Biller: Office: Group:	RCN NIXO MAIN Mair	
Engage:	GEN	Professional Ser	vices			Biller:	ALL Staff	7
		Contract Amount:	\$0.00			Office:	MAIN Mair	Office
Staff		Date Type	<u>Hours</u>	Amount	Bill	Up/Down	<u>Remaining</u>	Invoice Status
Jun 2009								
	de 198 MISCELLANEO	OUS 06/26/09 BT	0.05	44.50			44 50	
PAD DE	EALY	06/26/09 51	0.20	11.50			11.50	Rate: 46.00
Work Cod	de 198 MISCELLANE	OUS Total:	0.25	11.50	0.00	0.00	11.50	10.00
Work Cor	de 901 TELEPHONE							
ALL St		06/13/09 BX	0.00	52.34	<u> </u>		52.34	
Work Co	de 901 TELEPHONE	Total:	0.00	52.34	0.00	0.00	52.34	
Work Cod	de 905 FEDERAL EXI	PRESS						
ALI. St	aff	06/23/09 BX	0.00	11.65	·····		11.65	
Work Co	de 905 FEDERAL EXI	PRESS Total:	0.00	11.65	0.00	0.00	11.65	
	de 2393 RC-CORREC							
RCN NI	XON	06/24/09 BT	3.00	660.00			660.00	
Work Cor	de 2393 RC-CORREC	T MFR DEFICIEN	3.00	660.00	0.00	0.00	660.00	Rate: 220.00
Mort Co	de 2510 RC-ANS STA							
RCN N		06/12/09 BT	0.50	110.00	<u></u>		110.00	
								Rate: 220.00
RCN N	XON	06/15/09 BT	1.50	330.00			330.00	Set. 822.02
Work Co	de 2510 RC-ANS STA	FF AUDIT REQU	2.00	440.00	0.00	0.00	440.00	Rate: 220.00
Jun 2009	9 Total:		5.25	1,175.49	0.00	0.00	1,175.49	
01-10	16 Total:		5.25	1,175.49	0.00	0.00	1,175.49	

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



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	60.26
Total			<u>\$1.160.26</u>

2550 Gulf-to-Bay Boulevard · Suite 200 · Clearwater, FL 33765,4432 · Office: (727) 791-4020 · Fax: (727) 797-3602 · www.cjnw.net

(31)

Client: 646	THE PEOPLES Alpha: PE IS	WATER S	SERVICE CO	ompany of	Bille	ner: RCN er: RCN ce: MAIN up: ALL	NIXON NIXON Main Office	
Engage: GEN	Professional S Contract Amount:	ervices \$0.00		· · · · · · · · · · · · · · · · · · ·	Bille		Staff Main Office	
<u>Staff</u> Engagement Balance Forward Jul 2009	<u>Date</u> <u>Type</u> 07/01/09	<u>Hours</u> 349.00	<u>Amount</u> 67,999.72	<u>Bill</u> 67,592.72	<u>Up/Down</u> -407.00	-	ning Invoice 0.00	R Status

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	- 7/31/2009		Detail Wo	rksheet			08/06/2009	1:53:04 PI
itaff	Date Type		Amount	Bill	Up/Down	Remaining	Invoice Statu	2
Vork Code 901 TELEPHON								
LL Staff	07/13/09 BX	0.00	60.26	<u> </u>		60.26		
Vork Code 901 TELEPHON	E Total:	0.00	60.25	0.00	0.00	60.26		
Vork Code 2510 RC-ANS ST	AFF AUDIT REQUEST	-						
CN NIXON	07/15/09 BT	1.00	220.00	·		220.00		
							Rate: 220.0	0
CN NIXON	07/21/09 BT	2.00	440.00			440.00		
							Rate: 220.0	0
CN NIXON	07/23/09 BT	1.00	220.00 _			220.00		
							Rate: 220.0	2
ork Code 2510 RC-ANS ST	FAFF AUDIT REQU	4.00	880.00	0.00	0.00	880.00		
ork Code 2550 RC-REV/RS	SPND STAFF RECOM	1/EN						
CN NIXON	07/06/09 BT	1.00	220.00			220.00		
						·	Rate: 220.0)
ork Code 2550 RC-REV/RS	SPND STAFF RECO	1.00	220.00	0.00	0.00	220.00		
ul 2009 Total:		5.00	1,160.26	0.00	0.00	1,160.26		
lient 646 Total:		354.00	69,159.98	67,592.72	-407.00	1,160.26		

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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

For professional services rendered during August 2009, as follows:

 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

#646

<u>330.00</u>

2560 Guif-to-Bay Boulevard • Suite 200 • Clearwater, FL 33765-4432 • Office: (727) 791-4020 • Fax: (727) 797-3602 • www.cjnw.net

-m.	•								-	· · ·	
Client: 646	THE PEO	P'		ERVICE CO				RCN	NIXO	N	
	Alpha: PEOF	LES	ŝ			;	Biller:	RCN	NIXO	N	
							Office;	MAIN	Main	Office	
						÷	Group:	ALL			
Engage: GEN	Professio	nal Se	ervices	<u> </u>			Biller:	ALL	Staff		·····
•	Contract Am	ount:	\$0.00				Office:	MAIN	Main	Office	
Staff	Date	Туре	Hours	Amount	Bill	•	Up/Down	Remain	ning	Invoice	Status
Engagement Balance Forward	08/01/09		354.00	69,159.98	68,752.98	÷	-407.00		0.00		R
Aug 2009		•									
Work Code 2510 RC-ANS STAF	F AUDIT RE	QUEST	•						• •		
RCN NIXON	08/14/09	BT	1.50	330.00 _				33	0.00		
										Rate:	220.00
Work Code 2510 RC-ANS STAP	F AUDIT RE	QU	1.50	330.00	0.00		0.00	336	0.00		
Aug 2009 Total:			1,50	330.00	0,00		0.00	33(0.00		
Client 646 Total:			355,50	69,489.98	68,752.98		-407.00	33	D.00		

(34)

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For the Dates: 1/01/1980 - 10/31/2009

Carlstedt, Jackson, Nixon & Wilson CPA's **Detail Worksheet**

2 Page 10/05/2009 3:41:06 PM

Client:	646	THE PEOPLES	WATER S	ERVICE CO	MPANY OF I	FLO Owner:	RCN NIXO	N	
		Alpha: PEOPLES				Bilter:	RCN NIXO		
		1 -	. ,			Office:		Office	
	Inbilled	L Sept	embe	x,200	9	Group:	ALL		
Engage:	GEN	Professional Se	rvices	F		Biller:	ALL Staff		
		Contract Amount.	\$0.00			Office:	MAIN Main	Office	
Work Co		Date Type	<u>Hours</u>	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagem	ent Balance Forward	09/01/09	355.50	69,489.98	69,082.98	-407.00	0.00		R
Sep 2009									
Staff ALL									
901 TE	LEPHONE	09/13/09 BX	D.00	59.43		· · · · · · · · · · · · · · · · · · ·	59.43		
904 XE	ROX	09/30/09 BX	0.00	5.40			5.40		
Staff ALL	Staff Total:		0.00	64.83	0.00	0.00	64.83		
Staff DAV	V WESSMAN								
	EV/RESP TO CLIENT (Q 09/28/09 BT	0.50	40.00			40.00		
								Rate:	80.00
Staff DAV	V WESSMAN Total:		0.50	40.00	0 00	0.00	40.00		
Staff RCM	NIXON								
2511 RC	C-REVIEW STAFF AU	OI 09/18/09 BT	1.50	330.00	- <u></u>		330.00		
								Rate:	220.00
2512 RC	C-RESPOND TO STAF	F 09/21/09 BT	1.50	330.00		<u> </u>	330.00	_	
								Rate:	220.00
2501 RC	C-COMPILE DOC REQ	U 09/26/09 B1	1.00	220.00 _		· · · · · · · · · · · · · · · · · · ·	220.00	Data	220.00
Staff RCM	NIXON Total:		4.00	880.00	0.00	0.00	880.00	Rate	220.00
Oct 2009									
	DEALY-								
108 M	SCELLANEOUS		0.25	11.50					
			0.07		0.00	0.00		Rate:	46.00
Stalt PAL	DEALY Total:		-0,25	11.50	0.00	0.00	11.50		
Client 64	6 Total:		360.25	70,486.31	69,082.98	-407.00	996.33		
							(- 11.50)		
							994 8	7	

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

Attachment to No. 12

ITEM #12	and 16 LAW DEFICES LAW DEFICES ROSE, SUNDSTROM & Bi P.O. BOX 1537 TALLAHASSEE, FLORIDA 323 (850) 877-8555	PLEASE REFER TO INVOICE NUMBER	
of Florida	ON AVE, STE 310	SEPTEMBER 12, 2008 INVOICE # 38568 FILE # 31007-00001 PAGE 1	
	MATTER: PEOPLES WATER SERVICE ADV. FPSC	3	
8/11/08	REVIEW EMAIL REGARDING PAUL DECHARID ANA INTRA-OFFICE CONFERENCE AND PREPARE REPL REGARDING SAME; ADDITIONAL EMAILS.	LYSIS: 1.30 Y (7005-F)	
8/21/08	REVIEW PAUL DECHARID'S SCHEDULES AND OTH DOCUMENTS FROM PAUL DECHARID AND ANNUAL REVIEW LEVERAGE FORMULA ORDERS; TELEPHON CONFERENCE WITH PAUL DECHARID REGARDING REGARDING NEEDED RATE RELIEF.	REPORT:	
8/22/08 8/25/08	REVIEW SHOCKEY GILLET EMAIL AND RESPOND. REVIEW PAUL DECHARIO'S RESPONSE TO SHOCK GILLET'S EMAIL QUESTIONS ON RATE CASE FEASIBILITY.	.70 / = .43 32 32 EY .80 /	
8/27/08	INTRA-OFFICE CONFERENCE REGARDING UTILITY SYSTEM: REVIEW ANNUAL REF EMAILS; BEGIN DRAFTING MEMO AND CALCULAT	TONS 4	
8/28/08	REGARDING RATE BASE, RATE OF RETURN, ETC REVIEW AND REVISE AND FINALIZE MEMORANDU ANNUAL REPORT REGARDING CUSTOMERS: INTRA CONFERENCE REGARDING SAME; CONFERENCE CA REGARDING UTILITY SYST	M: REVIEW 1.70 A-OFFICE	

TOTAL HOURS

9.60

PROFESSIONAL FEES

\$ 2,784.00

PAID BY FLORIDA -140 RATE REVERN \$1,53230 PAID BY MARYLAND. -170 Research 1,25372 \$2,786 =

SEP 7

*-	ROSI	LAW OFFICES E, SUNDSTROM & BENTLEY, P.O. BOX 1587 TALLAHASSEE, FLORIDA 32202-1587	LLP
F.E.1#58-278353	8.	(BSD) 877-5555	PLEASE REFER TO INVOICE NUMBER
THE PEOPLES	WATER SERVICE COMPAN	Y	
THE PEOPLES Invoice #:	WATER SERVICE COMPAN 38568	Y PAGE	2
			2.00

TOTAL STATEMENT

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\$ 2,786.00

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Attachment to No. 13

Item #13

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11-09

7/20

AW OFFICES ROSE, SUNDSTROM & BENTLEY, LLP P.O. BOX 1587 TALLAHASSEE, FLORIDA 32302-1587 (850) 877-8555

F.E.I.# 58-2783538

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PLEASE REFER TO INVOICE NUMBER

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

JULY 9.	
	# 40424
FILE #	31007-00006
PAGE	1

MATTER: 200B RATE CASE

6/01/09	REVIEW SHERLOCK GILLET MAILINGS OF MARKUP OF CUSTOMER NOTICE DRAFT AND REVISE.	.70	
		1 00	
6/10/09	REVIEW AUDIT LETTER FROM PSC; REVIEW RULES AND	1.20	
	FILING AND FORWARD WITH EMAIL COVER LETTER.		
6/15/09	REVIEW EMAIL FROM CLIENT REGARDING AUDIT REQUEST:	1.70	
0,10,00	REVIEW RULE: TELEPHONE CONFERENCE WITH STAFF		
	REGARDING CUSTOMER MEETING AND EMAIL TO CLIENT		
	REGARDING SAME AND NEEDED LOCATION.	* **	
6/16/09	REVIEW BOB NIXON'S COMMENTS ON AUDIT REPORT:	1.10	
	REVIEW AUDIT REQUEST IN DETAIL.	J	, e
6/17/09	REVIEW ISSUE REGARDING CUTOFF OF MOBILE HOME	1.10 2.70 - 5320 = 864	
0/1//02	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.		
6/17/09	RESEARCH RE : CONFIDENTIAL TREATMENT AND	.80	
0/1//05	CONFERENCE CALL RE; SAME	- ,	
c (1 b (00	REVIEW CUSTOMER MEETING LOCATION LIST RECEIVED	1.40	
6/18/09		1,10	
	FROM MARK CROSS: PREPARE LISTING AND ADDITIONAL		
	EXPLANATION AND FORWARD TO CLIENT IN DRAFT:		
	FINALIZE AND SEND TO STAFF WITH EMAIL REGARDING		
	COMBINED NOTICE.		
6/19/09	BRIEFLY REVIEW STAFF DEFICIENCY LETTER AND	.60	
0, 13, 55	FORWARD WITH EMAIL TO CLIENT.		
6/22/09	REVIEW DEFICIENCY LETTER IN DETAIL; TELEPHONE	3.10	
	CONFERENCE WITH BOB NIXON: REVIEW NIXON'S		
	CONFERENCE WITH DUD HIADH, REVIEW HIADH C		
	COMMENTS; TELEPHONE CONFERENCE WITH STAFF; REVIEW		
	STAFF EMAIL: DRAFT REPLY TO STAFF REGARDING		
	OBTAINING CLARIFICATION DN DEFICIENCY AND		
	RESPONSE FROM CLIENT REGARDING SAME.	50	
6/23/09	REVIEW MARK CROSS INFORMATION REGARDING COUNTY	.50	
	ORDINANCE AND FIRE FLOW: REVIEW BOB NIXON'S		

يند. مستنبود د

F.E.I.# 69-2783538	(850) 877-8555		PLEASE R	EFER TO INVOICE NUMBER MITTING
The peoples	WATER SERVICE COMPANY			
Invoice #:	40424	PAGE	2	
6/25/09	SCHEDULES; REVIEW DEFICIENCY LETTER. REVIEW DEFICIENCY LETTER; TELEPHONE CO WITH CASEY REGARDING SPECIFICS AND EMA CLIENT REGARDING ALL; BEGIN PREPARATIO AND ORGANIZATION OF REVISED SCHEDULES	IL TO N OF ALL		2.20
6/26/09	CORRECTIONS. REVIEW BOB NIXON'S SCHEDULE REGARDING HEADING ON SCHEDULE AND ORGANIZE ALL:	CORRECTED REVIEW		.80
6/30/09	DEFICIENCY LETTER. REVIEW CASEY VOICE MAIL AND EMAIL FROM ATTORNEY; REVIEW FILE.	STAFF		.50
	TOTAL HOURS		1	.30
	PROFESSIONAL FEES	\$ 5,5	536.00	
	PHOTOCOPIES]	27.50	
	TOTAL COSTS ADVANCED	\$]	27.50	
	TOTAL STATEMENT	\$ 5,0	563.50	4799 To RATE DA

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140 RSB RATE LASE

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Attachment to No. 14

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 OF FLORIDA, INC 409 WASHINGTON AVE, STE 310 TOWSON, MD 21204-4901	revised	MARCH 10, 2009 INVOICE # 39583 FILE # 31007-00006 PAGE 1			

MATTER: 2008 RATE CASE

2/03/09	REVIEW NIXON EMAIL REGARDING NEW TEST REVIEW NEW CLIENT EMAILS REGARDING PA RESPOND; ATTEMPT TO CONTACT WILLIS ON TELEPHONE CONFERENCE WITH WILLIS AND	AA AND N PSC STAFF;	1.50		Revised TV
2/04/09	CLIENT. 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.			2.7	Revised TY
2/06/09	REVIEW BOB NIXON'S SCHEDULE AND EMAIN RADIO READ METERS AND REPLY; REVIEW A 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			

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ROSE, SUNDSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I.# 59-2783536

THE PEOPLES WATER SERVICE COMPANY	
OF FLORIDA, INC	JULY 9, 2009
409 WASHINGTON AVE, STE 310	INVOICE # 40424
TOWSON, MD 21204-4901	FILE # 31007-00006
	PAGE 1 🔮

MATTER: 2008 RATE CASE

6/01/09	REVIEW SHERLOCK GILLET MAILINGS OF MARKUP OF
	CUSTOMER NOTICE DRAFT AND REVISE.
6/10/09	REVIEW AUDIT LETTER FROM PSC; REVIEW RULES AND
	FILING AND FORWARD WITH EMAIL COVER LETTER.
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.
6/16/09	REVIEW BOB NIXON'S COMMENTS ON AUDIT REPORT;
	REVIEW AUDIT REQUEST IN DETAIL.
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.
6/17/09	RESEARCH RE : CONFIDENTIAL TREATMENT AND
	CONFERENCE CALL RE: SAME
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.
6/19/09	BRIEFLY REVIEW STAFF DEFICIENCY LETTER AND
	FORWARD WITH EMAIL TO CLIENT.
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.
6/23/09	REVIEW MARK CROSS INFORMATION REGARDING COUNTY
	ORDINANCE AND FIRE FLOW; REVIEW BOB NIXON'S

.70 1.20 1.70

1.10 2.70] General

.80

1.40

.50 Deficiency letter .50, 2 Poficiency letto

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 #:	40424	PAGE 2		
6/25/09	SCHEDULES; REVIEW DEFICIENCY LETTER. REVIEW DEFICIENCY LETTER; TELEPHONE WITH CASEY REGARDING SPECIFICS AND E CLIENT REGARDING ALL; BEGIN PREPARAT AND ORGANIZATION OF REVISED SCHEDULE	CONFERENCE EMAIL TO FION OF ALL	2.20	Deficiency letter
6/26/09	CORRECTIONS. REVIEW BOB NIXON'S SCHEDULE REGARDIN HEADING ON SCHEDULE AND ORGANIZE ALI DEFICIENCY LETTER.		.80	
6/30/09	REVIEW CASEY VOICE MAIL AND EMAIL FR ATTORNEY; REVIEW FILE.	ROM STAFF	.50	
	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, 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 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 .9 Deficiency letter 1.50 Lis Doficiency letter
7/02/09	FINALIZE LETTER TO PSC REGARDING RESPONSE TO DEFICIENCY; FINALIZE ALL ATTACHMENTS AND CORRESPONDENCE AND SEND.	1.50 1.5 Doticioncy letter
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

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

THE PEOPLES WATER SERVICE COMPANY

F.E.I.# 59-2783536

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		
7/14/09	FINAL ESCROW. 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, SUNDSTROM & BENTLEY, LLP P.O. BOX 1567 TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I.# 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

Invoice #:	40637	PAGE 3	
	EMAIL REGARDING ESCROW AGREEMENT; ADDITION EMAIL TO PSC REGARDING TARIFFS AND ESCROW AGREEMENT.	JAL	
	TOTAL HOURS		34.30
	PROFESSIONAL FEES	\$ 10,976.00	
	LONG DISTANCE CALLS PHOTOCOPIES	.30 50.50	
	TOTAL COSTS ADVANCED	\$ 50 <i>.</i> 80	
	TOTAL STATEMENT	\$ 11,026.80	

\$ 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>
Total Actual and Estimated Rate Case Expense through PAA Order	<u>\$</u>	169,997.00

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 <u>64,688,37</u>

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

Utility Out-Of-Pocket Costs

<u>Actual</u>

Notices - Copying and Mailings	\$7,500
<u>Estimated</u> Notice - Copying and Mailings of Final Rates	\$4,000

Total Out-of-Pocket Expenses \$11.500

Attachment to No. 17

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

F.E.L# 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

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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 9/14/09	EMAILS WITH CLIENT AND STAFF REGARDING NOTICE. 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.	.60 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, SUNDSTROM & BENTLEY, LLP P.O. BOX 1667 TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

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(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

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THE PEOPLES WATER SERVICE COMPANY PAGE 3 Invoice #: 41081 SCHEDULE. TOTAL HOURS 31.30 \$ 10,016.00 PROFESSIONAL FEES PHOTOCOPIES 21.50 TOTAL COSTS ADVANCED \$ 21.50 **----\$ 10,037.50 TOTAL STATEMENT *****