

THE STATE OF NEW HAMPSHIRE

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Debra A. Howland



PUBLIC UTILITIES COMMISSION

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November 16, 2012

Ms. Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301

Re: DW 10-141 Lakes Region Water Company, Inc.
Request for Approval of Rate Case Expenses

Dear Ms. Howland:

On August 30, 2012, Lakes Region Water Company, Inc. (Company or LRWC) made a filing with the Commission requesting approval for recovery of its rate case expenses incurred in connection with Commission Docket DW 10-141 as provided for by Commission Order No. 25,391 dated July 13, 2012. LRWC initially requested recovery of a total of \$251,772.46 in rate case expenses. The Company's filing included a schedule showing the detailed amounts from each of its rate case vendors for which it was seeking recovery. Of the total amount submitted, \$246,272.46 represented actual billings through July of 2012 and \$5,500.00 represented estimated billings for services anticipated to be rendered by these vendors during subsequent months. LRWC requested that it be allowed to fully recover its proposed rate case expenses over a 12-month period encompassing four billing quarters. Based on 1,643 customers, this would have resulted in a quarterly surcharge per customer of \$38.31.

In addition to LRWC's initial filing, the Company also provided the parties in this proceeding with detailed copies of the various vendor invoices in support of their request for rate case expense recovery. On September 14, 2012, LRWC submitted a copy of an invoice from Upton & Hatfield, LLC containing an additional \$7,709.80 in proposed rate case expenses incurred during the month of August 2012. A redacted copy of this invoice is attached to this correspondence. Also, on September 14, 2012, an initial technical session was held amongst the parties where LRWC's filing and supporting invoices were discussed. As a result of that technical session, LRWC was asked to provide more detailed information regarding the nature of

the services provided by Norman E. Roberge as they pertained to the rate case proceeding. The Company provided this information on September 18, 2012. A copy of the Company's response is attached to this correspondence.

On October 11, 2012, Staff submitted additional discovery questions to the Company concerning its rate case expense filing. LRWC responded to these discovery requests on October 29, 2012. A redacted copy of the discovery responses received from LRWC have been attached to this correspondence. Included in the discovery responses were copies of three additional invoices from Norman E. Roberge containing additional proposed rate case charges totaling \$1,760.00 incurred from July through September 2012. The discovery responses also contained copies of two additional invoices from Stephen P. St. Cyr containing additional proposed rate case charges totaling \$1,417.50 incurred in August and September 2012, as well as a copy of an invoice from Upton & Hatfield, LLC containing proposed rate case charges incurred in September 2012 totaling \$4,128.33.

Staff performed an extensive analysis of all of the copies of invoices submitted by LRWC. Staff reviewed every transaction on every invoice in an attempt to determine the portion of charges actually related to the DW 10-141 rate case that would be eligible for recovery via a customer surcharge. Staff also determined the portion of charges submitted by LRWC that were related to other NHPUC dockets in which the Company was involved in addition to other activities that were not related to the rate case¹. A copy of Staff's analysis is attached to this correspondence. Following is a summary of Staff's initial conclusions regarding the proper allocation of these costs to various categories of Lakes Region cases or operational tasks:

<u>LRWC Activity</u>	<u>Amount</u>	<u>Percentage</u>
DW 10-141: LRWC Rate Case Docket	\$152,965.97	58.05%
DW 07-105: LRWC Compliance Docket	81,921.06	31.09%
DW 08-070: LRWC Financing/Step Increase Docket	3,855.99	1.46%
DW 09-184: LRWC Rate Case Docket (closed)	8,293.36	3.15%
DA 10-043: LRWC Affiliate Agreement Docket	1,878.33	0.71%
DW 11-021: LRWC Finance Approval Docket	3,196.64	1.21%
Charges related to Mt. Roberts Project Financing	9,013.75	3.42%
Charges related to NHPUC Staff Audit	1,109.68	0.42%
Charges related to Operating Issues	250.00	0.09%
Charges related to Accounting Issues	600.00	0.23%
Charges related to LRWC Criminal Case	<u>430.00</u>	<u>0.16%</u>
Total Rate Case Expenses Presented by LRWC	<u>\$263,514.78</u>	<u>100.00%</u>

¹ Order No. 25,391 directed LRWC to file for recovery of rate case expenses "with sufficient detail to demonstrate that the expenses are reasonably related to the core DW 10-141 rate proceeding (as opposed to ongoing professional-services expenses more properly included in Lakes Region's general expense accounting)."

As a result of this analysis, Staff is proposing that the Commission authorize recovery of two categories of costs. First, Staff recommends that LRWC should be allowed to recover its DW 10-141 direct rate case costs totaling \$152,965.97 through a customer surcharge to be billed over a two-year period. Based on 1,643 customers and a total of eight billing quarters contained within the two-year recommended recovery period, each LRWC customer will be charged \$11.64 per billing quarter ($\$152,965.97 \div 1,643 \text{ customers} \div 8 \text{ billing quarters}$).

Additionally, Staff recommends that LRWC should also be allowed to recover some portion of its DW 07-105 compliance case costs that were incurred during the course of the rate proceeding totaling \$81,921.06. Staff's analysis revealed that these costs were related to LRWC's efforts to improve its financial and operational standing. The underlying services provided to LRWC included the utilization of various planning tools including the creation of long-range operating and capital budgets. Also included were attempts by the Company to seek out and qualify for various alternative sources of financing in order to fund both its operations as well as several much needed capital improvements. Related to this were efforts on the part of the Company under the direction of its outside vendors to enhance its image with customers, current and potential creditors as well as regulators in order to provide assurance of its improved operations and continued viability as a regulated water utility. While Staff does not consider such services to be directly rate case related, per se; it does consider that the efforts made by LRWC in this vein will result in potential long-lasting benefits for both the Company and its customers with the goal of achieving much needed improvement in both its financial and operational stability. Therefore, Staff recommends that the Commission authorize the Company to record a deferred asset in the amount of \$81,921.06. Further, Staff recommends that commencing with the rates established in its next rate proceeding before the Commission, LRWC should be authorized to recover this deferred asset through a five-year amortization. For purposes of LRWC's next rate proceeding, the exact mechanics of Staff's proposed treatment of these costs would be such that $\frac{4}{5}$ th of the current value of the proposed deferred asset, or \$65,536.85, would be reflected in LRWC's next approved rate base. The remaining portion of these costs, or \$16,384.21, will be reflected as an operating expense in the Company's next approved annual revenue requirement.

With regard to the remaining costs totaling \$28,627.75, or 10.86% of the total costs presented, Staff recommends that the Commission should not authorize recovery of these costs. These include the following cost categories indicated above: DW 08-070 - \$3,855.99; DW 09-184 - \$8,293.36; DA 10-043 - \$1,878.33; DW 11-021 - \$3,196.64; Mt. Roberts Financing - \$9,013.75; Staff Audit - \$1,109.68; Operations Issues - \$250.00; Accounting Issues - \$600.00; and Criminal Case - \$430.00. Staff believes that these costs are not directly related to the DW 10-141 rate proceeding. In the case of the Mt. Roberts Financing costs, Staff believes that recovery in connection with a Mt. Roberts-related filing would be more appropriate.

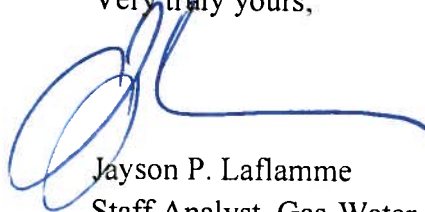
Additionally, Staff considers that some of these costs do not provide a long-lived benefit to the Company or its customers which would make them worthy of a deferred treatment. Finally, by virtue of the nature of some of these excluded costs, it would be inappropriate to allow the Company to recover them from its customers.

In summary, Staff recommends that the Commission allow LRWC to recover a total of \$234,887.03, or 89.14%, of the total costs presented by the Company. Staff recommends that the Commission allow LRWC to recover \$152,965.97 in direct rate case expenses from its customers via an \$11.64 per customer per quarter surcharge over a two-year period encompassing eight billing quarters. Additionally, Staff also recommends that the Commission authorize LRWC to record a deferred asset in the amount of \$81,921.06. Such costs represent the efforts made by LRWC in conjunction with the rate proceeding to improve its financial and operational stability and viability. Staff recommends that the Company should be permitted to recover these costs through customer rates, beginning at the date of a final order in its next filed full rate case, via a five-year amortization of the recorded deferred asset.

Staff has presented this proposal to the other parties involved in this case. In response, LRWC stated that it concurred with Staff's recommendations. The OCA authorized Staff to represent its position as follows: The OCA is concerned about the level of rate case expenses incurred by Lakes Region, as well as the Company's heavy reliance on outside contractors. Given the circumstances, however, the OCA supports the Staff's recommendation. The OCA thanks the Staff for its thorough analysis of the rate case expense filing. With regard to the other parties in the case which include the Property Owners Association at Suissevale, Inc. (POASI) and the Hidden Valley Property Owners Association (HVPOA), no responses were received as of the date of this correspondence.

Staff recognizes that the issues associated with this particular filing as well as the proposed recommendations outlined in this correspondence are more complex than those normally encountered in other rate case expense recovery filings. Therefore, if you have any questions regarding this matter, please feel free to contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Jayson P. Laflamme", with a long horizontal flourish extending to the right.

Jayson P. Laflamme
Staff Analyst, Gas-Water Division

Attachments: A) Upton & Hatfield, LLP invoice dated 08/31/12 (redacted)
B) LRWC response to Technical Request No. 2 dated 09/18/12
C) LRWC responses to Staff Data Requests – Set 5 dated 10/29/12 (redacted)
D) Staff's detailed analysis and recommendations regarding
DW 10-141 rate case expenses

cc: Service List

ATTACHMENT A –

UPTON & HATFIELD, LLP invoice
dated 08/31/12 (redacted)

Concord Office

10 Centre Street
PO Box 1090
Concord, NH
03302-1090
603-224-7791
1-800-640-7790
Fax 603-224-0320

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Barton L. Mayer
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Bridget C. Ferns
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*Also admitted in MA

**Upton
& Hatfield^{LLP}**
ATTORNEYS AT LAW

Please respond to the Portsmouth office

September 14, 2012

Via Hand Delivery

Debra A. Howland
Executive Director & Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Re: Lakes Region Water Company, Inc.; DW 10-141, DW 07-105,
DW 10-043, and DW 11-021

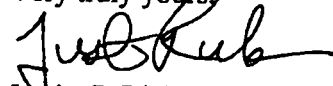
Dear Ms. Howland:

Enclosed please find a public original and seven confidential copies of Lakes Region Water Company's Group 6 (Upton & Hatfield) rate case expenses for the month of August 2012. This information is being submitted subject to and supplementing the Company's Motion for Confidential Treatment filed on August 30, 2012.

The public original is being provided this day by electronic mail to all persons on the Commission's official service lists in these proceedings.

If you have any questions concerning this matter, please contact me.

Very truly yours,



Justin C. Richardson
jrichardson@upton-hatfield.com

JCR/sem

Enclosure(s)

cc: Service Lists DW 10-141, DW 07-105, DW 10-043, and DW 11-021
(Via Electronic Mail)

REDACTED - PUBLIC

Upton & Hatfield, LLP

10 Centre Street - P. O. Box 1090
Concord, New Hampshire 03302-1090
Tel 603-224-7791, Fax 603-224-0320

8 School Street - P. O. Box 13
Hillsborough, New Hampshire 03244-0013
Tel 603-464-5578, Fax 603-464-3269

23 Seavey Street - P.O. Box 2242
No. Conway, New Hampshire 03860-2242
Tel 603-356-3332, Fax 603-356-3932

159 Middle Street
Portsmouth, New Hampshire 03801
Tel 603-436-7046, Fax 603-431-7304

Thomas Mason, Sr.
Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 106504
August 31, 2012
File #: 111012-1

RE: Rate Case

For professional services rendered

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:			\$60,450.00
08-01-12	JCR	0.10	\$20.00
08-02-12	JCR	5.00	\$1,000.00
08-03-12	JCR	1.50	\$300.00
08-06-12	JCR	0.20	\$40.00
08-07-12	JCR	1.50	\$300.00
08-07-12	JCR	2.50	\$500.00
08-08-12	JCR	2.60	\$520.00
08-08-12	JCR	0.60	\$120.00
08-09-12	JCR	0.10	\$20.00
08-13-12	JCR	0.30	\$60.00

File # 111012-1
Page # 2

REDACTED - PUBLIC

Statement # 106504
Aug 31/12

08-14-12	JCR	0.30	\$60.00
08-16-12	JCR	0.50	\$100.00
08-20-12	JCR	5.50	\$1,100.00
08-20-12	JCR	1.00	\$200.00 *
08-21-12	JCR	4.20	\$840.00
08-22-12	JCR	1.50	\$300.00
08-27-12	JCR	2.60	\$520.00
08-28-12	JCR	2.60	\$520.00
08-29-12	JCR	3.20	\$640.00
08-30-12	JCR	2.70	\$540.00

* NOT RATE CASE RELATED.
REDACTED AS PRIVILEGED.

File #: 111012-1
Page # 3**REDACTED - PUBLIC**Statement #: 106504
Aug 31/12

08-30-12	JCR	No charge. Travel t/f Portsmouth to Concord for PUC filing of rate case expenses.	2.00	\$0.00
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08-31-12	JCR	File letter with PUC electronically re: Board of Directors requirements. Prepare cover letter. Email correspondence t/f M. Thunberg re: confidentiality issues on rate case expense filing. Email to service list re: Company accepts staff permanent rate recoupment.	1.00	\$200.00
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TOTAL HOURS:	41.50	
TOTAL PROFESSIONAL SERVICES:		\$7,900.00

DISBURSEMENTS:

08-07-12	Conference Call - Global Conferencing Solutions (7/19/12)	5.01
08-07-12	Conference Call - Global Conferencing Solutions (7/13/12)	4.79

Total Disbursements	\$9.80
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TOTAL STATEMENT:	\$7,909.80
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TOTAL - PAY THIS AMOUNT:	\$68,359.80
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Justin C. Richardson	\$0.00	2.00	\$0.00
Justin C. Richardson	\$200.00	39.50	\$7,900.00

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

ATTACHMENT B –

**LRWC response to Technical Request No. 2
dated 09/18/12**

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 9/14/2012

Date of Response: 9/18/2012

Technical Request No. 2

Respondent: Norman Roberge

Technical Request No. 2:

Lakes Region Water to provide additional data/breakdown for Norm Roberge's expenses.

Response: Please see the attached Detailed Explanation of Time on DW 10-141.

Norman Roberge Detail Explanation of Time on DW 10-141				
Date	Day	Time	Monthly Total	Description
6/25/2010	Friday	7.50		Update property and equipment through 06/24/10
6/28/2010	Monday	7.50		Work on rate case exhibits
6/29/2010	Tuesday	10.00		Property taxes and various schedules for meeting
			25.00	
7/7/2010	Wednesday	4.00		Benefits
7/8/2010	Thursday	7.00		Work on rate case exhibits
7/14/2010	Wednesday	4.50		Mt Roberts exhibit and comments
7/15/2010	Thursday	8.00		Review St Cyr testimony
7/21/2010	Wednesday	7.50		Payroll & benefits / depreciation support for proforma adjustment
			31.00	
9/7/2010	Tuesday	3.50		Compose and review display ad
9/15/2010	Wednesday	2.00		Final review display ad and customer notice
9/24/2010	Friday	3.00		Technical session
			8.50	
10/12/2010	Tuesday	7.50		Data requests Staff 1
10/13/2010	Wednesday	7.50		Data requests Poasi 1
10/14/2010	Thursday	7.00		Data requests Poasi 1
10/18/2010	Monday	7.50		Data requests Staff 1 & OCA 1
10/19/2010	Tuesday	8.50		Data requests Staff 1 & OCA 1
10/20/2010	Wednesday	2.00		Data requests Staff 1 & OCA 1
10/21/2010	Thursday	8.00		Data requests Staff 1 & OCA 1
			48.00	
11/2/2010	Tuesday	8.50		Rate calculation / data requests OCA 1
11/3/2010	Wednesday	4.50		Data requests Staff 1 & OCA 1
11/4/2010	Thursday	4.50		Data requests Staff 1 & OCA 1
11/9/2010	Tuesday	2.00		Follow up on DR Staff 1-4
11/10/2010	Wednesday	4.00		Data requests Staff 1 & OCA 1
			23.50	
12/2/2010	Thursday	2.00		Review OCA testimony
12/7/2010	Tuesday	2.00		York Village memo on income 2008-2010
12/14/2010	Tuesday	2.00		Analysis Mason note 2009
			6.00	

Norman Roberge				
Detail Explanation of Time on DW 10-141				
Date	Day	Time	Monthly Total	Description
1/6/2011	Thursday	1.00		Proformas
1/10/2011	Monday	2.00		Proformas
1/11/2011	Tuesday	1.00		Proformas
1/13/2011	Thursday	1.00		Proformas
1/14/2011	Friday	2.00		Proformas
1/15/2011	Saturday	0.75		Proformas
			7.75	
2/1/2011	Tuesday	8.50		Data requests OCA 2
2/21/2011	Monday	1.50		Review order on temp rates
2/22/2011	Tuesday	2.50		Temporary rate calculations
			12.50	
3/9/2011	Wednesday	3.00		Data requests OCA 2 & POASI 2
3/14/2011	Monday	7.00		Data requests Staff 3, OCA 2 and POASI 2
3/16/2011	Wednesday	6.00		Data requests Staff 3, OCA 2 and POASI 2
3/17/2011	Thursday	7.00		Data requests Staff 3, OCA 2 and POASI 2
3/21/2011	Monday	7.00		Data requests Staff 3, OCA 2 and POASI 2
3/22/2011	Tuesday	7.00		Data requests Staff 3, OCA 2 and POASI 2
3/23/2011	Wednesday	6.00		Data requests Staff 3, OCA 2 and POASI 2
3/24/2011	Thursday	3.00		Data requests Staff 3, OCA 2 and POASI 2
			46.00	
4/5/2011	Tuesday	2.00		Data requests Staff 3, OCA 2 and POASI 2
4/13/2011	Wednesday	4.00		Data requests Staff 3, OCA 2 and POASI 2
4/14/2011	Thursday	3.00		Data requests Staff 3, OCA 2 and POASI 2
4/15/2011	Friday	5.00		Data requests Staff 3, OCA 2 and POASI 2
4/19/2011	Tuesday	5.00		Data requests Staff 3, OCA 2 and POASI 2
4/20/2011	Wednesday	7.00		Data requests Staff 3, OCA 2 and POASI 2
4/25/2011	Monday	5.00		Data requests Staff 3, OCA 2 and POASI 2
			31.00	
5/3/2011	Tuesday	7.00		Proforma expenses by qtr 2011-2016 / draft financials 2009-2011
5/5/2011	Thursday	7.00		Proforma expenses by qtr 2011-2016 / draft financials 2009-2011
5/9/2011	Monday	7.00		Payroll and benefits
			21.00	

Norman Roberge Detail Explanation of Time on DW 10-141				
Date	Day	Time	Monthly Total	Description
6/6/2011	Monday	7.00		Proformas
6/13/2011	Monday	4.00		Financials 2007-2010 with proforma adjustments
6/14/2011	Tuesday	2.00		Analysis financials 1997-2010
6/21/2011	Tuesday	6.50		Capital asset projects 2011-2016
6/23/2011	Thursday	5.00		Capital asset projects 2011-2016
6/24/2011	Friday	6.00		Proformas 2011-2016
6/27/2011	Monday	3.00		Proforma revenue calculation 2011-2016
6/28/2011	Tuesday	6.00		Proforma revenue calculation 2011-2016
6/30/2011	Thursday	2.00		Payroll and benefits / analysis of hours LRWC for LRWS / Employee full load rate
			41.50	
7/25/2011	Monday	3.00		Proformas
7/29/2011	Friday	1.00		Proformas
			4.00	
8/1/2011	Monday	7.00		Proformas
8/2/2011	Tuesday	5.00		Proformas
8/3/2011	Wednesday	2.00		Proformas
8/4/2011	Thursday	2.50		Proformas
			16.50	
9/27/2011	Tuesday	1.00		Review miscellaneous items with Tom
			1.00	
10/13/2011	Thursday	4.00		Capital assets additions 2007-2010
10/14/2011	Friday	4.00		Proformas
10/18/2011	Tuesday	4.00		Prepare for tech session
10/20/2011	Thursday	3.00		Technical session
10/21/2011	Friday	2.00		Data Requests
10/24/2011	Monday	4.00		Review St Cyr draft of Company responses
10/31/2011	Monday	2.00		Data requests
			23.00	
11/1/2011	Tuesday	5.00		Settlement agreement
11/4/2011	Friday	3.50		Explanation fo financial information 2001-2010
11/16/2011	Wednesday	7.00		Update proformas and schedules
11/17/2011	Thursday	4.00		Update proformas and schedules

Norman Roberge Detail Explanation of Time on DW 10-141				
Date	Day	Time	Monthly Total	Description
11/18/2011	Friday	3.00	22.50	Update proformas and schedules
12/9/2011	Friday	3.50		Capital projects 2011-2016 / revenue calculation 2011-2016 / review Montville testimony
12/12/2011	Monday	5.00		Analysis 2001-2010 with update of Exhibit B for Montville testimony
1/24/2012	Tuesday	0.75	8.50	conference calls atty and Inwc parties
1/25/2012	Wednesday	0.75		conference calls atty and Inwc parties
1/26/2012	Thursday	0.50		conference calls atty and Inwc parties
3/7/2012	Wednesday	1.00	2.00	
3/8/2012	Thursday	4.00		LRWC history 2001-2010
3/12/2012	Monday	0.50		LRWC history 2001-2010
3/14/2012	Wednesday	0.75		LRWC history 2001-2010
3/15/2012	Thursday	7.00		NHPUC hearing
3/21/2012	Wednesday	6.00		NHPUC hearing
3/27/2012	Tuesday	4.50		NHPUC hearing
3/30/2012	Friday	1.00	24.75	Records request 9
4/13/2012	Friday	7.00		Rate case expenses
4/18/2012	Wednesday	6.50	13.50	Rate case expenses
5/14/2012	Monday	3.00	3.00	Rate case expenses
Total Hours		420.50	420.50	

ATTACHMENT C –

**LRWC responses to Staff Data Requests – Set 5
dated 10/29/12 (redacted)**

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-1

Respondent: Norman Roberge

Data Request No. 5-1:

Re: Company's response to Technical Request No. 2:

a) Please provide further explanation with regard to the exact nature of the services provided by Mr. Roberge relative to those entries described as "Proformas" indicated for the following dates:

- a. 01/06/11 – 01/15/11
- b. 06/06/11, 06/24/11
- c. 07/25/11, 07/29/11
- d. 08/01/11 – 08/04/11
- e. 10/14/11
- f. 11/16/11 – 11/18/11

b) Please provide a detailed update to Mr. Roberge's rate case charges for services he provided from July – September 2012.

Response:

- a) The following is a further explanation of the services provided:
 - a. Work on capital projects proformas for 2011-2016 by divisions
 - b. 06/06 & 06/24 Full expense proformas by quarter 2011-2016
 - c. 07/25 & 07/29 Full expense proformas by quarter 2011-2016 and capital projects
 - d. 08/01-08/04 Full expense proformas by quarter 2011-2016 and capital projects
 - e. 10/14 – update full expense proformas
 - f. 11/16 – 11/18 update full expense proformas and capital projects 2011-2016
- b) Mr. Roberge's invoices for July – Sep 2012 are attached

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-2

Respondent: Norman Roberge.

Data Request No. 5-2:

Re: St. Cyr 4-22 and 4-27: References are made to work involving "Easements" in the May 5 entry on St. Cyr 4-22 as well as the October 11 entry on St. Cyr 4-27. Please provide further explanation as to the nature of the "easement" work performed relative to these two entries.

Response:

Both entries appear to relate the easement for the Paradise Shores water main that goes from the water tank to Route 109 using the Mt Roberts access road.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-3

Respondent: Norman Roberge.

Data Request No. 5-3:

Re: St. Cyr 4-36 in the amount of \$1,500: Please provide a copy of the actual rate case charges for Stephen P. St. Cyr for August and September 2012.

Response:

See Attached invoices for August and September 2012.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-4

Respondent: Justin C. Richardson

Data Request No. 5-4:

Re: Shaheen & Gordon 5-2: Please explain the relevance to the rate case of the redacted portion of the entry for 11/01/10.

Response:

The redacted entry concerns research by the Company's prior legal counsel, Shaheen & Gordon, on Commission rulings involving five other small utilities and states: "five small utility PUC cases". This entry should have been filed as confidential and not redacted as privileged.

The services are related to the rate case because the research was conducted to evaluate how the Commission might rule on similar rate issues in this case.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-5

Respondent: Justin C. Richardson

Data Request No. 5-5:

Re: Shaheen & Gordon 5-3: Please explain the relevance to the rate case of the redacted portion of the entry for 12/15/10.

Response:

The (privileged) redacted entry for 12/15/10 pertains to a telephone conference with a potential expert witness for the rate case.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-6

Respondent: Norman Roberge

Data Request No. 5-6:

Re: Shaheen & Gordon 5-3: The "rate case" charges appear to total \$9,380.84. However, the Company is proposing to recover \$9,470.84 relative to this invoice. Please explain.

Response:

The amount was incorrectly transcribed to the rate case expense summary. The correct amount is \$9,380.84 as shown on the invoice.

The Summary Schedule of Rate Case Expenses is attached and has been updated to reflect this changes in response to Data Requests 5-6, 5-7, 5-8, 5-9, and 5-11.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-7

Respondent: Justin C. Richardson

Data Request No. 5-7:

Re: Shaheen & Gordon 5-5:

- a) Please explain the relevance to the rate case of the redacted portion of the entry for 02/16/11.
- b) The "rate case" charges appear to total \$6,724.56. However, the Company is proposing to recover \$6,764.51 relative to this invoice. Please explain.

Response:

- a) The (privileged) redacted entry pertains to a telephone conference with a water utility consultant who was not called to testify in this proceeding.
- b) The rate case expense to be recovered should be \$6,724.56. The Summary Schedule of Rate Case Expenses has been updated accordingly. See Response to Staff 5-6.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-8

Respondent: Norman Roberge.

Data Request No. 5-8:

Re: Shaheen & Gordon 5-6: The “rate case” charges appear to total \$6,856.75. However, the Company is proposing to recover \$6,786.75 relative to this invoice. Please explain.

Response:

Rate case expense to be recovered should be \$6,856.75.

The Company’s prior Summary of Rate Case Expenses had combined the hourly charges with the interest charges and ignored the other disbursements. The corrected amount combines hourly charges with other disbursements and ignores interest charges.

The Summary Schedule of Rate Case Expenses has been updated accordingly. See Response to 5-6.

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-9

Respondent: Justin C. Richardson.

Data Request No. 5-9:

Re: Upton & Hatfield 6-4: Please provide an explanation with regard to the relevance to the rate case of the redacted portions of the entries for 01/17/12, 01/18/12 and 01/20/12.

Response:

1/17/12: The (privileged) redacted entry pertains to DES and PUC approvals for the Mt. Roberts property and should not have been included in the Company's submission of rate case expenses. The confidential portion of the entry relates to emails pertaining to the Company's request for a continuance in the rate case and is estimated to be 0.2 of the 1.6 hours contained in the entry. The Company's request for rate case expenses should be reduced by \$240, (1.2 hours) (\$200/hr).

01/18/12: The (privileged) redacted entry pertains to DES and PUC approvals for the Mt. Roberts property and should not have been included in the Company's submission of rate case expenses. The confidential portion of the entry relates to the continuance in the rate case and is estimated to be 0.1 of the 0.6 hours contained in the entry. The Company's request for rate case expenses should be reduced by \$100, (0.5 hours) (\$200/hr).

01/20/12: The entry pertains to DES and PUC approvals for the Mt. Roberts property and should not have been included in the Company's submission of rate case expenses. The Company's request for rate case expenses should be reduced by \$120, (0.6 hours) (\$200/hr).

The Summary Schedule of Rate Case Expenses has been updated to reflect the above changes. See Response to 5-6.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-10

Respondent: Justin C. Richardson.

Data Request No. 5-10:

Re: Upton & Hatfield 6-6: Please provide an explanation with regard to the relevance to the rate case of the redacted portion of the 03/22/12 entry.

Response:

On March 21, 2012, the Commission ordered that the Company provide an update on the compliance status for all its water systems. The (privileged) redacted entry pertains to a database I reviewed to verify the Company's response to Record Request No. 5. However, the database contained several errors and could not be used in the Company's response.

The legal services are relevant to the rate case because the Company had the burden to show that its investment in utility plant and its test year operating expenses were prudent. In addition, the Commission ordered that the information be submitted as part of the rate case. It was therefore included as part of the Company's a rate case expense.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Docket Nos. DW 10-141 et al.

Lakes Region Water Company, Inc.

Date Request Received: 10/11/2012

Date of Response: 10/29/2012

Data Request No. 5-11

Respondent: Justin C. Richardson.

Data Request No. 5-11:

Please provide an update to the Upton & Hatfield rate case charges for services provided in September 2012.

Response:

See attached invoice for September 2012.

LRWC							
Analysis of Rate Case Expenses							
Ref	Invoice Date	Inv #	Add'l Desc't	Total Invoice	75% 09-184	10-141	Other
Braver Group							
1 1	01/06/11	235136	01/01/11 - 01/10/11	2,500.00	-	2,500.00	-
1 2	03/21/11	236975	march 2011	2,500.00	-	2,500.00	-
1 3	04/20/11	238257	april 2011	1,425.00	-	1,425.00	-
1 4	05/02/11	239200	may 2011	1,140.00	-	1,140.00	-
1 5	12/15/11	244376	May 2011	2,137.50	-	2,137.50	-
Total Braver Group				9,702.50	-	9,702.50	-
Montville							
2 1	06/02/11	42	04/06/11-05/17/11	2,569.00	-	2,569.00	-
2 2	07/04/11	45	06/03/11-06/17/11	644.50	-	644.50	-
2 3	07/04/11	47	06/23/11 - 06/23/11	585.00	-	585.00	-
2 4	07/04/11	48	06/28/11 - 06/28/11	792.00	-	792.00	-
2 5	07/04/11	49	06/29/11 - 07/01/11	524.00	-	524.00	-
2 6	08/07/11	55	07/18/11 - 07/28/11	1,099.00	-	1,099.00	-
2 7	09/01/11	58	08/1/11 - 08/22/11	959.50	-	959.50	-
2 8	11/03/11						

Norman E. Roberge

1207 Gorham Pond Road

Dunbarton, NH 03046

Tel (603) 496-7907

October 12, 2012**Invoice #****2012-07 R**

Lakes Region Water Company, Inc.

P. O. Box 389

Moultonboro, NH 03254

Invoice - Month Ending 07/31/12

Date Day		Rate Case DW 10-141
7/1/2012	Sunday	
7/2/2012	Monday	
7/3/2012	Tuesday	
7/4/2012	Wednesday	
7/5/2012	Thursday	
7/6/2012	Friday	
7/7/2012	Saturday	
7/8/2012	Sunday	
7/9/2012	Monday	
7/10/2012	Tuesday	
7/11/2012	Wednesday	
7/12/2012	Thursday	
7/13/2012	Friday	2.00 Review rate order - tel w/ Justin, Steve & Tom
7/14/2012	Saturday	
7/15/2012	Sunday	
7/16/2012	Monday	0.50 tel w/ Justin re: rate case expenses
7/17/2012	Tuesday	
7/18/2012	Wednesday	
7/19/2012	Thursday	3.25 rate recoupment schedules - tel w/ Steve
7/20/2012	Friday	0.75 tel w/ Steve - tel w/ Justin rate recoupment
7/21/2012	Saturday	
7/22/2012	Sunday	
7/23/2012	Monday	
7/24/2012	Tuesday	0.25 tel w/ Justin & Tom
7/25/2012	Wednesday	
7/26/2012	Thursday	
7/27/2012	Friday	0.50 tel w/ Justin, Steve & Tom re: tax expense
7/28/2012	Saturday	
7/29/2012	Sunday	
7/30/2012	Monday	
7/31/2012	Tuesday	
Total Hours		7.25
Rate		\$ 80.00
Total due this invoice		\$ 580.00

Post to GL Account

3-27

Norman E. Roberge1207 Gorham Pond Road
Dunbarton, NH 03046
Tel (603) 496-7907

October 20, 2012

Invoice #

2012-08 R

Lakes Region Water Company, Inc.
P. O. Box 389
Moultonboro, NH 03254**Invoice - Month Ending 08/31/12**

Date	Day	Rate Case DW 10-141
8/1/2012	Wednesday	
8/2/2012	Thursday	
8/3/2012	Friday	
8/4/2012	Saturday	
8/5/2012	Sunday	
8/6/2012	Monday	2.25 Staff DR set 4 - tel w/Justin re: recoupment
8/7/2012	Tuesday	3.00 Staff DR set 4
8/8/2012	Wednesday	0.25 tel w/ Justin re: data requests
8/9/2012	Thursday	
8/10/2012	Friday	
8/11/2012	Saturday	
8/12/2012	Sunday	
8/13/2012	Monday	
8/14/2012	Tuesday	
8/15/2012	Wednesday	
8/16/2012	Thursday	
8/17/2012	Friday	
8/18/2012	Saturday	
8/19/2012	Sunday	
8/20/2012	Monday	0.75 tel w/ Justin, Tom & Steve re: tax expense & POASI responses
8/21/2012	Tuesday	
8/22/2012	Wednesday	0.25 tel w/ Justin re: tax expense
8/23/2012	Thursday	
8/24/2012	Friday	
8/25/2012	Saturday	
8/26/2012	Sunday	
8/27/2012	Monday	
8/28/2012	Tuesday	0.50 tel w/ Justin review expense documents
8/29/2012	Wednesday	0.50 tel w/ Justin - tel w/ Steve re rate case exp
8/30/2012	Thursday	0.25 tel w/ Justin re rate case expenses
8/31/2012	Friday	
Total Hours		7.75
Rate		\$ 80.00
Total due this invoice		\$ 620.00
Post to GL Account		50-153-186-1

Invoice is due 10 days from invoice date

3-28

Norman E. Roberge

1207 Gorham Pond Road
Dunbarton, NH 03046
Tel (603) 496-7907

October 20, 2012

Invoice #

2012-09 R

Lakes Region Water Company, Inc.
P. O. Box 389
Moultonboro, NH 03254

Invoice - Month Ending 09/30/12

Date	Day	Rate Case DW 10-141
9/1/2012	Saturday	
9/2/2012	Sunday	
9/3/2012	Monday	
9/4/2012	Tuesday	
9/5/2012	Wednesday	
9/6/2012	Thursday	
9/7/2012	Friday	
9/8/2012	Saturday	
9/9/2012	Sunday	
9/10/2012	Monday	
9/11/2012	Tuesday	
9/12/2012	Wednesday	2.25 add'l review of Crandlemire expenses tel w/ Justin, Tom re: rate case exp.
9/13/2012	Thursday	0.50 tel w/ Justin, Steve, Tom re: prep for tech ses
9/14/2012	Friday	3.00 NHPUC tech session
9/15/2012	Saturday	
9/16/2012	Sunday	
9/17/2012	Monday	0.25 tel w/ Justin re: tech session requests
9/18/2012	Tuesday	0.25 tel w/ Justin re: tech session requests
9/19/2012	Wednesday	
9/20/2012	Thursday	0.25 tel w/ Justin re: tech session requests
9/21/2012	Friday	0.25 tel w/ Justin re: tech session requests
9/22/2012	Saturday	
9/23/2012	Sunday	
9/24/2012	Monday	
9/25/2012	Tuesday	
9/26/2012	Wednesday	0.25 tel w/ Justin re: tech session requests
9/27/2012	Thursday	
9/28/2012	Friday	
9/29/2012	Saturday	
9/30/2012	Sunday	
Total Hours		7.00
Rate		\$ 80.00

4-37(1/2)

VOUCHER
REFERENCE #
DUE DATE
G L ACCT. #
CHECK #
DATE PAID

10032
2/1-2-12
9/28/12
5210519238

September 7, 2012

1054.25 = \$26.25

Tom Mason
Lakes Region Water Company, Inc.
P. O. Box 389
Moultonboro, N. H. 03254

Re: 2010 Rate Case, 2011 Year End / Other and 2012 Mt. Roberts

Fee for professional services rendered during August 2012 (see attached detail):

Previous Balance	\$77,274.87
Previous Payments	<u>5,789.07</u>
Subtotal	\$71,485.80
Current Month (6.50 hours @ \$105.00 / hour)	682.50
Reimbursable Expense:	
Copies	0.00
Postage	0.00
UPS	<u>0.00</u>
Total Current Month Billing	<u>\$72,168.30</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

4-37(2/2)

<u>Date</u>	<u>Description of Services</u>	<u>Hours</u>
<u>2011 Year End / Other</u>		
08/02	Call Scott re: payment	<u>0.25</u>
Total		<u>0.25</u>
Note: Please charge these costs to an expense account.		
<u>2010 Rate Case (DW 10-141)</u>		
08/01	Review Staff's comments on motion	0.25
08/03	Review motion for hearing; Prepare comments	1.00
08/08	Review motion	0.25
08/14	Review request for waiver	0.25
08/16	Review Staff objection; Review Justin's comments	0.50
08/17	Talk w/Norm re: objection; Talk w/Justin re: objection; Talk w/ Tom re: objection	1.00
08/20	Review Co. resp to Staff objection	0.25
08/21	Review Co. resp to Staff objection; Prepare comments; Prepare email re: same	0.50
08/22	Review revised Co. resp; Prepare email re; same	0.50
08/28	Review / Reply to email re: Mtg re: RC exp; Review request ...RC exp; Prepare email re: comments	0.75
08/30	Review / Reply to email re: RC exp; Review Staff's draft rec; Talk w/Norm re: same	0.75
08/31	Review / Reply to email re: Staff rec	<u>0.25</u>
Total		<u>6.25</u>
Note: Please charge rate case expenditures to misc. deferred debit account.		
<u>2012 Mt. Roberts Financing / Step Increase (DW 12-)</u>		
Total		<u>0.00</u>
Note Please charge these costs to a new account, PUC 186, Misc. Def. Dr.		
Grand Total		<u>6.50</u>

SPSt. Cyr
09/07/12

4-38 (1/2)

October 3, 2012

Tom Mason
Lakes Region Water Company, Inc.
P. O. Box 389
Moultonboro, N. H. 03254

Re: 2010 Rate Case, 2011 Year End / Other and 2012 Mt. Roberts

Fee for professional services rendered during the month of September 2012

Previous Balance	\$72,168.30
Previous Payment	<u>0.00</u>
Subtotal	\$72,168.30
Current Month (7.50 hours @ \$105.00 / hour)	\$ 787.50
Reimbursable Expenses:	
Scan	0.00
UPS	0.00
Postage	<u>0.00</u>
Total Billing	<u>\$72,955.80</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

4-38(2/2)

COPY

VOUCHER
REFERENCE #
DATE
AL. ACT. #
CITY #

1003?
10/15/12
50631 9238
7.25 x 103 = \$741.25

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2011 Year End / Other</u>		
09/07	Talk w/Tom re: PUC / DES meeting	0.25
Total		0.25
Note: Please charge these costs to an expense account.		
<u>2010 Rate Case (DW 10-141)</u>		
09/06	Talk w/Justin re: PUC order, RC exp, rate filing	1.00
09/12	Review OCA letter re: Staff recommendation	0.25
09/13	Review emails re: RC exp	0.50
09/14	Participate in tech ses re: RC exp; Review email re: tech ses	3.75
09/19	Review email re: tech ses / Norm's RC exp	0.25
09/20	Review email re: tech ses DRs; Review email re: Braver Group; Review resp to DRs re: same	0.50
09/24	Review email re: update on tech ses resp / prop set; Review emails re: Staff resp	0.50
09/26	Review various emails / attachments	0.50
Total		7.25
Note: Please charge rate case expenditures to misc deferred debit account.		
<u>2012 Mt. Roberts Financing / Step Increase (DW 12-)</u>		
Total		0.00
Note: Please charge these costs to a new account, PUC 186, Misc Def. Dr.		
Grand Total		7.50

SPSt. Cyr
10/03/12

6-12(1/3)

Upton & Hatfield, LLP

10 Centre Street - P. O. Box 1090
Concord, New Hampshire 03302-1090
Tel 603-224-7791, Fax 603-224-0320

23 Seavey Street - P.O. Box 2242
No. Conway, New Hampshire 03860-2242
Tel 603-356-3332, Fax 603-356-3932

Thomas Mason, Sr.
Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

8 School Street - P. O. Box 13
Hillsborough, New Hampshire 03244-0013
Tel 603-464-5578, Fax 603-464-3269

159 Middle Street
Portsmouth, New Hampshire 03801
Tel 603-436-7046, Fax 603-431-7304

Statement #: 106967
September 30, 2012

File #: 111012-1

RE: Rate Case

For professional services rendered

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

			\$68,359.80
09-04-12	JCR	0.30	\$60.00
09-05-12	JCR	0.60	\$120.00
09-06-12	JCR	1.00	\$200.00
09-10-12	JCR	0.20	\$40.00
09-12-12	JCR	1.00	\$200.00
09-12-12	JCR	0.30	\$60.00
09-12-12	JCR	0.20	\$40.00
09-13-12	JCR	3.10	\$620.00

File #: 111012-1
Page # 2Statement #:
Sep 30/12 106967

6-12 (2/3)

09-14-12	JCR	2.00	\$400.00
09-14-12	JCR	2.90	\$580.00
09-14-12	JCR	0.30	\$60.00
09-17-12	JCR	0.60	\$120.00
09-18-12	JCR	1.50	\$300.00
09-20-12	JCR	2.30	\$460.00
09-21-12	JCR	0.70	\$140.00
09-24-12	JCR	1.00	\$200.00
09-26-12	JCR	1.80	\$360.00
09-27-12	JCR	0.70	\$140.00

TOTAL HOURS:

20.50

TOTAL PROFESSIONAL SERVICES:

\$4,100.00

DISBURSEMENTS:

09-03-12 Express Mail - ID#798712779004 08/08/12 28.33

Total Disbursements

\$28.33

File #: 111012-1
Page # 3

Statement #: 106967
Sep 30/12

6-12(3/3)

TOTAL STATEMENT:

\$4,128.33

TOTAL - PAY THIS AMOUNT:

\$72,488.13

Justin C. Richardson

\$200.00

20.50

\$4,100.00

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT
THANK YOU**

ATTACHMENT D –

**Staff's detailed analysis and recommendations
regarding DW 10-141 rate case expenses**

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
SUMMARY AND PROPOSAL FOR RECOVERY

Rate Case Expense Vendors	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DA 10-043	DW 11-021	Mt. Roberts	Audit	Operations	Accounting	Criminal Case	TOTALS
#1 - Braver Group	\$ 2,351.25	\$ 7,351.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,702.50
#2 - Robert Montville	5,120.50	5,854.50	-	-	-	-	-	-	-	-	-	10,975.00
#3 - Norman E. Roberge	27,070.00	7,210.00	80.00	-	-	80.00	360.00	-	-	600.00	-	35,400.00
#4 - Stephen P. St. Cyr	36,562.59	6,916.56	13.12	8,293.36	-	52.50	288.75	1,069.68	-	-	-	53,196.56
#5 - Shaheen & Gordon, PA	40,642.05	20,589.48	3,762.87	-	1,310.00	2,989.14	3,605.00	-	250.00	-	400.00	73,548.54
#6 - Upton & Hatfield, LLP	35,528.57	30,930.23	-	-	568.33	75.00	4,760.00	40.00	-	-	30.00	71,932.13
#7 - Miscellaneous	5,691.01	3,069.04	-	-	-	-	-	-	-	-	-	8,760.05
TOTALS	<u>\$ 152,965.97</u>	<u>\$ 81,921.06</u>	<u>\$ 3,855.99</u>	<u>\$ 8,293.36</u>	<u>\$ 1,878.33</u>	<u>\$ 3,196.64</u>	<u>\$ 9,013.75</u>	<u>\$ 1,109.68</u>	<u>\$ 250.00</u>	<u>\$ 600.00</u>	<u>\$ 430.00</u>	<u>\$ 263,514.78</u>
PERCENTAGE OF TOTAL	<u>58.05%</u>	<u>31.09%</u>	<u>1.46%</u>	<u>3.15%</u>	<u>0.71%</u>	<u>1.21%</u>	<u>3.42%</u>	<u>0.42%</u>	<u>0.09%</u>	<u>0.23%</u>	<u>0.16%</u>	<u>100.00%</u>

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 1 - BRAVER GROUP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	TOTALS
1-1	01/06/11				2,500.00	2,500.00
				-	2,500.00	2,500.00
1-2	03/21/11				2,500.00	2,500.00
				-	2,500.00	2,500.00
1-3	04/20/11			712.50	712.50	1,425.00
				712.50	712.50	1,425.00
1-4	05/02/11			570.00	570.00	1,140.00
				570.00	570.00	1,140.00
1-5	12/15/11	05/01/11	Nolan	427.50	427.50	855.00
		05/02/11	Nolan	213.75	213.75	427.50
		05/03/11	Nolan	427.50	427.50	855.00
				1,068.75	1,068.75	2,137.50
TOTALS				\$ 2,351.25	\$ 7,351.25	\$ 9,702.50
PERCENTAGE OF TOTAL				24.23%	75.77%	100.00%

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 2 - ROBERT MONTVILLE

ATTACHMENT D
Page 4 of 32

<u>Inv #</u>	<u>Invoice Date</u>	<u>Entry Date</u>	<u>Name</u>	<u>DW 10-141</u>	<u>DW 07-105</u>	<u>TOTALS</u>
2-1	06/02/11	04/06/11			225.00	225.00
		04/06/11			72.00	72.00
		04/20/11			250.00	250.00
		04/21/11			150.00	150.00
		04/21/11			37.00	37.00
		05/10/11		137.50	137.50	275.00
		05/10/11		16.50	16.50	33.00
		05/12/11		187.50	187.50	375.00
		05/12/11		36.00	36.00	72.00
		05/16/11		250.00	250.00	500.00
		05/17/11		250.00	250.00	500.00
		05/17/11		40.00	40.00	80.00
				<u>917.50</u>	<u>1,651.50</u>	<u>2,569.00</u>
2-2	07/04/11	06/03/11		101.25	101.25	202.50
		06/07/11		45.00	45.00	90.00
		06/08/11		135.00	135.00	270.00
		06/08/11		18.50	18.50	37.00

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 2 - ROBERT MONTVILLE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	TOTALS
2-7	09/01/11	08/01/11		67.50	67.50	135.00
		08/03/11		202.50	202.50	405.00
		08/10/11		56.25	56.25	112.50
		08/22/11		135.00	135.00	270.00
		08/22/11		18.50	18.50	37.00
				<u>479.75</u>	<u>479.75</u>	<u>959.50</u>
2-8	11/03/11	09/30/11		90.00	90.00	180.00
		09/30/11		18.50	18.50	37.00
		10/10/11		45.00	45.00	90.00
		10/12/11		180.00	180.00	360.00
		10/12/11		36.00	36.00	72.00
		10/16/11		67.50	67.50	135.00
		10/17/11		45.00	45.00	90.00
		10/19/11		180.00	180.00	360.00
		10/20/11		180.00	180.00	360.00
		10/20/11		18.50	18.50	37.00
		10/26/11		67.50	67.50	135.00
		10/27/11		157.50	157.50	3

LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 3 - NORMAN E. ROBERGE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 11-021	Mt. Roberts	Accounting	TOTALS
3-1	07/21/10	06/25/10		600.00					600.00	600.00
		06/28/10		800.00						600.00
		06/29/10		1,400.00	-	-	-	-	600.00	800.00
										2,000.00
3-2	11/26/10	07/07/10		320.00						320.00
		07/08/10		560.00						560.00
		07/14/10						360.00		360.00
		07/15/10		640.00						640.00
		07/21/10		600.00						600.00
				2,120.00	-	-	-	360.00	-	2,480.00
3-4	12/10/10	09/07/10		280.00						280.00
		09/15/10		160.00						160.00
		09/24/10		240.00						240.00
				680.00	-	-	-	-	-	680.00

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 3 - NORMAN E. ROBERGE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 11-021	Mt. Roberts	Accounting	TOTALS
3-8	02/26/11	01/06/11			80.00					80.00
					160.00					160.00
					80.00					80.00
					80.00					80.00
					160.00					160.00
					60.00					60.00
3-9	03/01/11	02/01/11		-	620.00	-	-	-	-	620.00
				680.00						680.00
				120.00						120.00
				200.00						200.00
				1,000.00	-	-	-	-	-	1,000.00
3-10	04/10/11	03/09/11								
				240.00						240.00

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 3 - NORMAN E. ROBERGE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 11-021	Mt. Roberts	Accounting	TOTALS
3-13	10/24/11	06/06/11		280.00	280.00					560.00
		06/13/11		160.00	160.00					320.00
		06/14/11		80.00	80.00					160.00
		06/21/11		260.00	260.00					520.00
		06/23/11		200.00	200.00					400.00
		06/24/11		240.00	240.00					480.00
		06/27/11		120.00	120.00					240.00
3-14	10/26/11	06/28/11		240.00	240.00					480.00
		06/30/11		80.00	80.00					160.00
				1,660.00	1,660.00	-	-	-	-	3,320.00
		07/25/11		120.00	120.00					240.00
		07/29/11		40.00	40.00					80.00
				160.00	160.00	-	-	-	-	320.00
3-15	10/28/11	08/01/11		280.00						

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 3 - NORMAN E. ROBERGE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 11-021	Mt. Roberts	Accounting	TOTALS
3-18	12/30/11	11/01/11		200.00	200.00					400.00
		11/04/11		140.00	140.00					280.00
		11/16/11		280.00	280.00					560.00
		11/17/11		160.00	160.00					320.00
		11/18/11		120.00	120.00					240.00
				900.00	900.00	-	-	-	-	1,800.00
3-19	12/31/11	12/09/11		140.00	140.00					280.00
		12/12/11		200.00	200.00					400.00
				340.00	340.00	-	-	-	-	680.00
3-20	04/01/12	01/24/12		30.00	30.00					60.00
		01/25/12		30.00	30.00					60.00
		01/26/12		20.00	20.00					40.00
				80.00	80.00	-	-	-	-	160.00
3-22	04/07/11	03/07/12		40.00	40.00					

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 3 - NORMAN E. ROBERGE

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 11-021	Mt. Roberts	Accounting	TOTALS
3-26	10/12/12	07/13/12		160.00						160.00
		07/16/12		40.00						40.00
		07/19/12		260.00						260.00
		07/20/12		60.00						60.00
		07/24/12		20.00						20.00
		07/27/12		40.00						40.00
				580.00	-	-	-	-	-	580.00
3-27	10/20/12	08/06/12		180.00						180.00
		08/07/12		240.00						240.00
		08/08/12		20.00						20.00
		08/20/12		60.00						60.00
		08/22/12		20.00						20.00
		08/28/12		40.00						40.00
		08/29/12		40.00						40.00
		08/30/12								

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-1	09/11/09	08/19/09		6.56			19.69				26.25
		08/26/09		-			26.25				26.25
		08/27/09		13.13			39.37				52.50
				19.69	-	-	85.31	-	-	-	105.00
4-2	10/05/09	09/03/09		-			26.25				26.25
		09/16/09		-			26.25				26.25
		09/22/09		-			26.25				26.25
		09/24/09		-			26.25				26.25
		09/25/09		105.00			315.00				420.00
		09/26/09		13.13			39.37				52.50
		09/28/09		32.81			98.44				131.25
		07/15/10		157.50			472.50				630.00
			Exp	-			8.21				8.21
				308.44	-	-					

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-5	01/04/10	12/01/09		-			52.50				52.50
		12/03/09		-			26.25				26.25
		12/07/09		39.38			118.12				157.50
		12/09/09		-			52.50				52.50
		12/11/09		131.25			393.75				525.00
		12/14/09		45.94			137.81				183.75
		12/15/09		39.38			118.12				157.50
		12/16/09		78.75			236.25				315.00
		12/17/09		52.50			157.50				210.00
		12/18/09		52.50			157.50				210.00
		12/21/09		-			105.00				105.00
		12/23/09		-			78.75				78.75
		12/29/09		-			26.25				26.25
		12/31/09		-							

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt Roberts	Audit	TOTALS
4-10	06/04/10	05/11/10		262.50							262.50
		05/12/10		157.50							157.50
		05/13/10		52.50							52.50
		05/14/10		26.25							26.25
		05/18/10		183.75							183.75
		05/19/10		52.50							52.50
		05/20/10		52.50							52.50
		05/25/10		52.50							52.50
			Exp	66.13							66.13
				906.13							906.13
4-11	07/06/10	06/02/10		105.00							105.00
		06/03/10		157.50							157.50
		06/04/10		26.25							26.25
		06/08/10		52.50			</				

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-13	09/04/10	08/06/10		26.25							26.25
		08/12/10		26.25							26.25
		08/24/10		78.75							78.75
				131.25	-	-	-	-	-	-	131.25
4-14	10/06/10	09/03/10		13.13							13.13
		09/07/10		26.25							26.25
		09/08/10		183.75							183.75
		09/09/10		105.00							105.00
		09/10/10		210.00							210.00
		09/14/10		78.75							78.75
		09/16/10		26.25							26.25
		09/21/10		367.50							367.50
		09/22/10		183.75							183.75
		09/23/10									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-16	12/12/10	11/01/10		288.75							288.75
		11/02/10		210.00							210.00
		11/03/10		105.00							105.00
		11/04/10		65.63							65.63
		11/05/10		315.00							315.00
		11/06/10		262.50							262.50
		11/07/10		52.50							52.50
		11/08/10		341.25							341.25
		11/09/10		26.25							26.25
		11/10/10		236.25							236.25
		11/11/10		105.00							105.00
		11/12/10		315.00							315.00
		11/15/10		131.25							131.25
		11/17/10		157.50				</			

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-18	02/05/11	01/06/11		26.25						26.25	26.25
		01/10/11		52.50							26.25
		01/12/11		105.00							52.50
		01/13/11		236.25							105.00
		01/14/11		341.25							236.25
		01/17/11		498.75							341.25
		01/18/11		262.50							341.25
		01/20/11									498.75
		01/21/11									262.50
		01/24/11						52.50			52.50
		01/25/11									52.50
		01/28/11							26.25		52.50
		01/29/11									288.75
		01/31/11									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-20	04/05/11	03/01/11		26.25							26.25
		03/02/11		183.75					26.25		210.00
		03/03/11		26.25							26.25
		03/09/11		183.75					52.50		236.25
		03/10/11		52.50					26.25		78.75
		03/11/11		52.50					52.50		105.00
		03/14/11		26.25							26.25
		03/15/11		26.25							26.25
		03/16/11		210.00							210.00
		03/18/11		367.50							367.50
		03/20/11		26.25							26.25
		03/21/11		52.50							52.50
		03/22/11									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-23	07/08/11	06/09/11	13.13	13.13	13.12						26.25
				13.13	13.12						26.25
				13.13	13.12						26.25
				13.13	13.12						26.25
4-24	08/09/11	07/07/11	13.13	52.52	52.48	-	-	-	-	-	105.00
				13.13	13.12						26.25
				13.13	13.12						26.25
				26.26	26.24	-	-	-	-	-	52.50
4-25	09/02/11	08/04/11	13.13	13.13	13.12						26.25
				78.75	78.75						

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-27	11/01/11	10/03/11	13.13	13.12	13.12						26.25
		10/11/11	13.13	13.12	13.12				26.25		52.50
		10/13/11	13.13	13.12	13.12						26.25
		10/14/11	26.25	26.25	26.25						52.50
		10/17/11	249.38	249.37	249.37						498.75
		10/19/11	380.63	380.62	380.62						761.25
		10/20/11	262.50	262.50	262.50						525.00
		10/21/11	65.63	65.62	65.62						131.25
		10/24/11	249.38	249.37	249.37						498.75
		10/26/11	13.13	13.12	13.12						26.25

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-31	03/07/12	02/06/12		26.25	26.25						52.50
		02/20/12		26.25	26.25						52.50
		02/22/12		26.25	26.25						52.50
		02/27/12		13.13	13.12						26.25
				<u>91.88</u>	<u>91.87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>183.75</u>
4-32	04/06/12	03/03/12		13.13	13.12						26.25
		03/05/12		39.38	39.37						78.75
		03/06/12		26.25	26.25						52.50
		03/07/12		223.13	223.12						446.25
		03/08/12		485.63	485.62						971.25

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-34	06/02/12	05/10/12		26.25	26.25						52.50
		05/14/12		65.63	65.62						131.25
		05/18/12		13.13	13.12						26.25
		05/30/12		13.13	13.12						26.25
				118.14	118.11	-	-	-	-	-	236.25
4-35	07/03/12	06/13/12		13.13	13.12						26.25
		06/22/12		13.13	13.12						26.25
		06/27/12		52.50							52.50
		06/28/12		26.25							26.25
				105.01	26.24	-	-	-	-	-	131.25
4-36	08/01/12	07/06/12									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 4 - STEPHEN P. ST. CYR

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DW 09-184	DW 11-021	Mt. Roberts	Audit	TOTALS
4-38	10/03/12	09/06/12		105.00							105.00
		09/12/12		26.25							26.25
		09/13/12		52.50							52.50
		09/14/12		393.75							393.75
		09/19/12		26.25							26.25
		09/20/12		52.50							52.50
		09/24/12		52.50							52.50
		09/26/12		761.25							761.25
TOTALS				\$ 36,562.59	\$ 6,916.56	\$ 13.12	\$ 8,293.36	\$ 52.50	\$ 288.75	\$ 1,069.68	\$ 53,196.56
PERCENTAGE OF TOTAL				68.73%	13.00%	0.02%	15.59%	0.10%	0.54%	2.01%	100.00%

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 5 - SHAHEEN & GORDON, PA

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DA 10-043	DW 11-021	Mt. Roberts	Operations	Criminal Case	TOTALS
5-1	11/01/10	09/24/10	DCC	450.00								450.00
		09/30/10	DCC	300.00		300.00						600.00
		10/04/10	DCC	75.00		75.00						150.00
		10/05/10	SEJM	52.50		52.50						105.00
		10/06/10	SEJM	17.50		17.50						35.00
		10/07/10	DCC	150.00		150.00						300.00
		10/07/10	SEJM	122.50		122.50						245.00
		10/08/10	SEJM	17.50		17.50						35.00
		10/14/10	DCC	187.50	375.00	187.50						750.00
		10/15/10	SEJM	26.25		26.25						52.50
		10/17/10	DCC	208.34	83							

OW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 5 - SHAHEEN & GORDON, PA

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DA 10-043	DW 11-021	Mt. Roberts	Operations	Criminal Case	TOTALS
5-4	02/01/11	01/04/11	DCC	750.00								750.00
		01/05/11	DCC	75.00	525.00			300.00				900.00
		01/11/11	DCC	22.50	67.50			90.00				180.00
		01/12/11	DCC	300.00								300.00
		01/13/11	DCC									300.00
		01/14/11	DCC	450.00	450.00			300.00				1,800.00
		01/18/11	DCC					180.00				180.00
		01/19/11	DCC	300.00				300.00				300.00
		01/19/11	DCC									300.00
		01/20/11	DCC	1,050.00								1,050.00
		01/20/11	DCC	</								

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 5 - SHAHEEN & GORDON, PA

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DA 10-043	DW 11-021	Mt. Roberts	Operations	Criminal Case	TOTALS
5-7	05/01/11	03/10/11	DCC	600.00								600.00
		04/05/11	DCC	200.00	200.00		200.00					600.00
		04/06/11	DCC	150.00	150.00		150.00					450.00
		04/08/11	DCC	300.00								300.00
		04/12/11	DCC	300.00								300.00
		04/13/11	DCC	1,500.00								1,500.00
		04/15/11	DCC	225.00	375.00							600.00
		04/18/11	DCC		150.00							150.00
		04/19/11	DCC	37.50	112.50							150.00
		04/20/11	DCC	600.00</								

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 5 - SHAHEEN & GORDON, PA

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DW 08-070	DA 10-043	DW 11-021	Mt. Roberts	Operations	Criminal Case	TOTALS
5-11	09/01/11	08/08/11	DCC	75.00	75.00							150.00
		08/09/11	DCC	50.00	100.00							150.00
		08/22/11	DCC	600.00	600.00							1,200.00
		08/30/11	DCC	150.00	150.00							300.00
		08/31/11	DCC	150.00	150.00							300.00
				1,025.00	1,075.00							2,100.00
5-12	09/01/11	08/01/11	DCC	100.00	50.00							150.00
		08/03/11	DCC	750.00	750.00							1,500.00
		08/04/11	DCC	30.00	30.00							60.00
		08/08/11	DCC									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 6 - UPTON & HATFIELD, LLP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DA 10-043	DW 11-021	Mt. Roberts	Audit	Criminal Case	TOTALS
6-1	10/31/11	10/12/11	JCR	10.00	10.00	10.00	10.00				40.00
		10/14/11	JCR	5.00	5.00	5.00	5.00				20.00
		10/19/11	JCR	350.00	350.00						700.00
		10/19/11	JCR	100.00	100.00						200.00
		10/19/11	JCR	10.00	10.00	10.00	10.00				40.00
		10/20/11	JCR	200.00	200.00						400.00
		10/20/11	JCR	100.00	100.00						200.00
		10/20/11	JCR	250.00	250.00						500.00
		10/21/11	JCR	200.00	200.00						400.00
		10/24/11	JCR	1							

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 6 - UPTON & HATFIELD, LLP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DA 10-043	DW 11-021	Mt. Roberts	Audit	Criminal Case	TOTALS
6-3	12/31/11	12/01/11	JCR		340.00						340.00
		12/02/11	JCR	120.00							120.00
		12/04/11	JCR	50.00	50.00						100.00
		12/05/11	JCR		200.00						200.00
		12/08/11	JCR	90.00	270.00						360.00
		12/07/11	JCR		100.00						100.00
		12/08/11	JCR	680.00	680.00						1,360.00
		12/09/11	JCR	700.00	700.00						1,400.00
		12/11/11	JCR	240.00	240.00						480.00
		12/11/11	JCR								

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 6 - UPTON & HATFIELD, LLP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DA 10-043	DW 11-021	Mt. Roberts	Audit	Criminal Case	TOTALS
6-5	02/29/11	02/01/12	JCR					400.00			400.00
		02/01/12	JCR					200.00			200.00
		02/01/12	JCR					600.00			600.00
		02/02/12	JCR					60.00			60.00
		02/06/12	JCR	50.00	50.00						100.00
		02/09/12	JCR	15.00	15.00					30.00	60.00
		02/10/12	JCR	75.00	75.00						600.00
		02/14/12	JCR	200.00	200.00			450.00			400.00
		02/15/12	JCR		300.00						300.00
		02/1									

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 6 - UPTON & HATFIELD, LLP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DA 10-043	DW 11-021	MtL Roberts	Audit	Criminal Case	TOTALS
6-7	04/30/12	04/02/12	JCR	60.00	60.00						120.00
		04/03/12	JCR	250.00	250.00						500.00
		04/04/12	JCR	200.00	200.00						400.00
		04/05/12	JCR	300.00	300.00						600.00
		04/06/12	JCR	50.00	50.00						100.00
		04/07/12	JCR	250.00	250.00						500.00
		04/08/12	JCR	500.00	500.00						1,000.00
		04/09/12	JCR	850.00	850.00						1,700.00
		04/10/12	JCR	60.00	60.00						120.00

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 6 - UPTON & HATFIELD, LLP

Inv #	Invoice Date	Entry Date	Name	DW 10-141	DW 07-105	DA 10-043	DW 11-021	Mt. Roberts	Audit	Criminal Case	TOTALS
6-11	08/31/12	08/01/12	JCR	10.00	10.00						20.00
		08/02/12	JCR	500.00	500.00						1,000.00
		08/03/12	JCR	150.00	150.00						300.00
		08/06/12	JCR	40.00							40.00
		08/07/12	JCR	300.00							300.00
		08/07/12	JCR	250.00	250.00						500.00
		08/08/12	JCR	260.00	260.00						520.00
		08/08/12	JCR	120.00							120.00
		08/09/12	JCR	10.00	10.00						20.00
		08/13/12	JCR	30.00	30.00						60.00
		08/14/12	JCR	30							

DW 10-141
LAKES REGION WATER COMPANY, INC.
STAFF ANALYSIS OF RATE CASE EXPENSES
INVOICE GROUP # 7 - MISCELLANEOUS

ATTACHMENT D
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			<u>DW 10-141</u>	<u>DW 07-105</u>	<u>TOTALS</u>
7-2	09/16/10	Eagle Mail	941.56		941.56
			<u>941.56</u>	<u>-</u>	<u>941.56</u>
7-3	10/28/10	Patnaude	340.90		340.90
7-8	05/09/12	Patnaude	1,075.65	1,075.64	2,151.29
7-9	05/09/12	Patnaude	747.65	747.65	1,495.30
7-10	04/12/12	Robidas	1,245.75	1,245.75	2,491.50
			<u>3,409.95</u>	<u>3,069.04</u>	<u>6,478.99</u>
7-5	09/15/10	Postmaster	18.30		18.30
			<u>18.30</u>	<u>-</u>	<u>18.30</u>
7-6	09/30/10	Union Leader	1,321.20		1,321.20
			<u>1,321.20</u>	<u>-</u>	<u>1,321.20</u>
TOTALS			<u>\$ 5,691.01</u>	<u>\$ 3,069.04</u>	<u>\$ 8,760.05</u>
PERCENTAGE OF TOTAL			<u>64.97%</u>	<u>35.03%</u>	