

RATE CASE EXPENSE
ACCOUNTING
INVOICES
\$15,924.38

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2016 Dockham Shores

06/03	Talk w/Tom Re: sep inc / RC	0.125
06/05	Review 12/31/18 B/S; Review 12/31/18 P&L; Review 12/31/17 B/S; Setup RC Sch; Populate same; Prepare email re: 3/31/18, 6/30/18 & 9/30/18 B/Ss * 2018 exp	1.75
06/10	Talk w/Leah re: 3/31, 6/30 & 9/30, oper exp, etc.	0.25
06/12	Talk w/Justin re: RC	0.125
06/13	Talk w/Leah re: Staff's rec; Review Staff's rec; Review var sch; Prepare comments; Talk w/Leah re: same; Review draft comments; Talk w/Leah re: same	1.25
06/14	Review email; Review 2018 B/S & P&L by qtrs.	0.25
06/17	Review email; Review Staff's rec; Reply to same; Talk w/Leah	0.50
06/18	Review B/S by qtrs.; Prepare RB sch; Prepare B/S sch; Prepare RoR sch	2.25
06/27	Talk w/Leah re: Oper exp	0.125
06/28	Talk w/Tom re: status of RC	0.125
Total		<u>7.25</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140.00= \$1,015.00

This was prep for DS Rate case and billed to 186.12

Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2018 Tax Investigation DW 18-056

06/03	Review PUC / PUC cons Staff DRs	0.25
06/05	Review Staff DRs – set 2 & Set 1 Submission	0.25
06/10	Talk w/Leah; Review Staff DRs; Review 1-3(a) & 1-5; Review Co resp	2.00
06/28	Talk w/Tom re: BRC's tax analysis	0.125
Total		<u>2.625</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE

06/04	Review PUC email re: proposal	0.0625
06/05	Review PUC email; Review Justin's reply; Review Justin's set prop; Review ROE proposal; Prepare email re: same	0.50
06/11		
06/12	Talk w/Justin re: LRWC's position	0.125
06/14	Review comments; Incorp same; Review prop; Prepare email re: same	0.25
Total		<u>0.9375</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2019 Financing</u>		
06/03	Talk w/Tom Re: const / fin	0.125
06/05	Review fin data; Setup fin sch; Populate same	1.75
06/10	Talk w/Leah re: CoBank term sheet	0.25
06/12	Talk w/Justin re: fin	0.125
06/13	Talk w/Leah re: fin / repayment of APIC	0.25
06/14	Review add'l fin amt; Prepare cap struct for option 1; Prepare cap struct for option 2; Review same	1.00
06/27	Talk w/Leah re: int rate	0.125
06/28	Tal w/Tom re: owner's home equity amt / APIC	<u>0.125</u>
Total		<u>3.75</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

<u>Grand Total</u>	<u>14.5625</u>
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SPSt. Cyr
07/08/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

August 9, 2019

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

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in July 2019 (see attached detail):

Current Month (17.125 hours @ \$140.00 / hour)	\$2,397.50
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,397.50</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/25	Talk w/Lean re: Plant ret – meters / Cash flow	<u>0.25</u>
Total		<u>0.25</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2016 Dockham Shores

07/15	Review PUC order; Prepare email re: same; Talk w/Tom re: same	0.625
07/24	Populate B/S sch; Review RB; Review RB adj; Review Plant / Depr; Review CWcap; Populate RofR info	1.375
07/25	Update var sch; Prepare email re: same;	<u>1.50</u>
Total		<u>3.50</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140.00= \$490.00

Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for This was prep for DS Rate case and billed to 186.12 DS Rate Case.

Dockham Shores

2018 Tax Investigation DW 18-056

07/03	Review var emails re: BR tax ast	0.25
07/04	Review PUC email re: marginal tax rate	0.25
07/08	Review BRC tax ch eff anal; Review DW 15-209 Perm Rates – RB; Part in conf call; Review Co resp; Incorpor com; Review same; Make add'l changes	2.50
07/09	Review Co resp; Prepare email re: same; Review Leah's reply	0.625
07/25	Review draft Staff rec; Review BRC Review of Co resp; Prepare email re: same; Review 2018 adds to plant; Review w/2018 exp; Talk w/Leah re: same	1.875
07/26	Review Evan's email re: ADIT / EDIT; Review BRC's calc; Reply to email re: same; Talk w/Leah re: same; Review Leah's email re: Co resp; Talk w/Tom re: status	<u>0.875</u>
Total		<u>6.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing

07/09	Review email re: CoBank; Review term sheet	0.25
07/15	Talk w/Tom re: financing	0.125
07/22	Review prior yrs PUC Ann Rep re: APIC; Review proj to be fin; Review proj to be fin w/Dockham; Reply to email; Update fin sch; Review / Reply to email re: local prop tax rates; Update sch; Review wemail re: CoBank	2.875
07/23	Review fin sch; Prepare email re: same; Talk w/leah re: same; Review 2019 rate calc based on 2018 act results; Update reve req for POASI	3.00
07/30	Review email re: est life, POASI %, retirements, etc.; Incorpor same; Prepare email re: same	<u>0.75</u>
Total		<u>7.00</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

<u>Grand Total</u>	<u>17.125</u>
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SPSt. Cyr
08/09/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

October 12, 2019

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

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in September 2019 (see attached detail):

Prior Balance	<u>\$2,240.00</u>
Current Month (11.25 hours @ \$140.00 / hour)	\$1,575.00
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,575.00</u>
Total Billing	<u>\$3,815.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

ROE (IR 19-005)

09/02	Review Staff's rec; Prepare draft agenda; Prepare email re: same	0.25
09/04	Review/Reply to email re: conf call; Part in conf call; Prepare sum of call	0.875
09/05	Review sum of call; Prepare email re: same	0.25
09/06	Review notice scheduling tech ses	0.0625
09/10	Review Don's email re: general thoughts	0.25
09/26	Review sum of call; Prepare email re: same	0.25
09/27	Review Justin's email / comments; Incorporate same; scan/Email same; Talk w/PUC re: Co resp	0.5625
09/30	Review email re: cap struct adder	<u>0.25</u>
Total		<u>2.50</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2018 Tax Investigation (DW 18-056)

Total	<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

2019 Financing (DW 19-135)

09/19	Review email/Staff DRs; Talk w/Tom re: same	0.50
09/20	Talk w/Leah re: Staff DRs	0.50
09/24	Review Staff DRs; Prepare email re: 14-19; Draft prel resp; Prepare email re: #of cust, & fin costs	2.00
09/25	Review Leah's reply re: # of cust/fin costs; Review DS rates; Review sup calc; Calc proj rates; Prepare current/proposed rates	<u>2.50</u>
Total		<u>5.50</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-xxx)

09/04	Review RC sch; Update for int exp / cost rate; Update for prop ROE; Update for var exp items; Update proforma adj to I/S; Update rofr; Prepare email re: same	2.75
09/05	Review/Reply to email re: questions	0.25
09/10	Review Leah's email re: same	<u>0.25</u>
Total		<u>3.25</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

<u>Grand Total</u>	<u>11.25</u>
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SPSt. Cyr
10/12/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

November 9, 2019

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

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in October 2019 (see attached detail):

Current Month (14.00 hours @ \$140.00 / hour)	\$1,960.00
Reimbursable Expenses:	
Copies	6.00
Postage	2.88
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,968.88</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/28	Talk w/Leah re: timber suit/legal costs	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

ROE (IR 19-005)

10/01	Prepare for tech ses; Part in tech ses	1.125
10/07	Review PUC email; Review ROE baseline; Review sup tabs	<u>0.125</u>
Total		<u>1.25</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2018 Tax Investigation (DW 18-056)

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

2019 Financing (DW 19-135)

10/03	Review SPS's resp; Prepare email re: res cust & in serv date; Prep cost of cap sch; Prepare loan amort sch; Review same; Prepare email re: same; Talk w/Leah re: Co resp	3.50
10/04	Review Co resp to Staff DRs; Prepare email re: same; Talk w/Justin re: 1-16; Review Justin's comments	1.25
10/24	Talk w/Tom re: Fin	0.25
10/25	Review email re: Staff DRs – Set 2; Review Staff DRs – Set 2; Reply to email re: same	0.375
10/28	Talk w/Leah re: Co resp to Staff DRs – set 2	0.25
10/30	Talk w/Leah re: Fin; Review email re: 2-1	0.25
10/31	Review email; Review Co resp to Staff DRs – Set 2; Reply to email	<u>0.25</u>
Total		<u>6.125</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

10/11	Review RC sch; make "final" adj; Review same; Prepare email re: same; Talk w/Leah	2.00
10/14	Prepare cover ltr; Prepare NOI; Review 1604.01 req; Prepare req for waiver; Review same; Prepare email re: same; Review/Reply to Tom's email re: NOI	0.875
10/15	Review Justin's email re: NOI; Revise cover ltr; Revise notice; Scan/Email NOI; Prepare email re: same	1.375
10/17	Review/Reply to email re: notice/waiver	0.25
10/24	Talk w/Tom re: RC; Review PUC ack ltr; Forward same; Review/Reply to email re: serv List; Prepare email to PUC re: RC	0.50
10/28	Talk w/Leah re: notice/waiver & RC sch; Review PUC email; Review cover ltr; Review Staff obj to waiver req; Prepare email re: same	0.625
10/29	Talk w/Tom re: Staff obj	0.125
10/30	Talk w/Leah re: Staff obj/RC; Talk w/Tom re: waiver/RFP for RC serv; Review Justin's email re: Staff obj, full RC req, RFP for RC serv & rev req assoc w/new plant	0.75
Total		<u>6.50</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

<u>Grand Total</u>		<u>14.00</u>
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SPSt. Cyr
11/10/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

December 8, 2019

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

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in November 2019 (see attached detail):

Current Month (7.00 hours @ \$140.00 / hour)	\$ 980.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$ 980.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
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Year End / Other

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 923, Outside Services.

ROE (IR 19-005)

11/13	Talk w/Justin re: ROE	<u>0.125</u>
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Total		<u>0.125</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2018 Tax Investigation (DW 18-056)

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

2019 Financing (DW 19-135)

11/01	Review email; Review cover ltr; Review Co resp to Staff DRs – Set 2	<u>0.25</u>
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11/22	Talk w/Tom re: Mtg w/PUC Staff	<u>0.375</u>
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Total		<u>0.625</u>
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

11/07	Review/Reply to email re: conf call; Talk w/PUC re: waiver, RC, eng & alt; Talk w/PUC re: alt; Part in conf call w/PUC; Talk w/Leah; Talk w/Tom; Talk w/Justin; Prepare email re: RFP; Prepare email re: cons rates	<u>2.625</u>
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11/13	Talk w/Leah re: RFP, waiver & RC matters	<u>0.625</u>
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11/14	Review RFP; Prepare resp; Review Leah's reply to cons rates; Compare prop rates to cons rates; Review PUC email; Review PUC ltr re: denying Co req for waiver	<u>1.50</u>
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11/15	Review cover ltr; Review eng ltr; Prepare email re: same; Forward PUC ltr re: denial to Co; Talk w/Tom re: same	<u>1.0</u>
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11/22	Talk w/Tom re: Mtg w/PUC Staff	<u>0.50</u>
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Total		<u>6.25</u>
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Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

<u>Grand Total</u>		<u>7.00</u>
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SPSt. Cyr

12/08/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

January 4, 2020

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

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in December 2019 (see attached detail):

Current Month (33.75 hours @ \$140.00 / hour)	\$4,725.00
Reimbursable Expenses:	
Copies	0.00
Postage	25.50
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$4,750.50</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/03	Talk w/Tom re: return of APIC vs. dividend	0.125
12/04	Talk w/Leah: return of APIC vs. dividend, YE, allocation of taxes, etc.	0.50
12/06	Review Leah's email re: conf call re: CIAC	0.25
Total		0.875

Note: Please charge these costs to PUC Acct. 923, Outside Services.

ROE (IR 19-005)

Total	0.00
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2018 Tax Investigation (DW 18-056)

Total	0.00
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

2019 Financing (DW 19-135)

12/03	Talk w/Tom re: Dockham financing	0.125
12/04	Talk w/Leah: Dockham financing	0.25
Total		0.375

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

12/02	Prepare email re: RC/RFP	0.25
12/03	Review Justin's reply re: RC; Talk w/Tom re: RC	0.375
12/04	Talk w/Leah: RC; Talk w/Justin re: RC	0.50
12/09	Review perm RC sch; Prepare email re: same; Prepare temp RC sch	2.50
12/10	Review RC filing req; Draft index; Assign resp; Prepare email re: same; Review/Reply to Justin's email	1.00
12/11	Review/Reply to email re: LRWC F/S by qtrs; Review temp RC sch; Prepare email re: same; Review Leah's email re: filing; Review Leah's email re: LRWC F/S by qtrs; Draft test	6.125
12/12	Review Leah's email re: ext; Review Justin's email re: pet; Draft req for ext; Review draft test; Review Justin's email re: pet; Prepare cover; Prepare Revise index; Prepare cover ltr; Prepare tariff pg; Prepare prop stat to cust; Prepare resp to 1604.01 req for DS; Prepare resp to 1604.01 req for LRWC; Prepare attestation Ltr	5.50
12/13	Review other filing req; Talk w/Leah re: conf call; Review Leah's email re: 2018 DS & LRWC F/S; Review Leah's email re: 2018 depr	1.50
12/15	Review email re: 1604.01 attachments	0.25
12/16	Review email; Review Staff's reco re: ext; Review Leah's email re: 1604.01(24); Review Leah's email re: 1604.01 req; Review Leah's email re: M&S bal	0.625
12/17	Forward Staff's rec re: ext; Review 2018 depr sch; Talk w/Leah re: same; Review 2018 depr sch; Calc 2019 depr on 2018 adds; Review same; Prepare email re: same; Review perm RC sch; Update same; Review same; Review PUC ltr re: ext; Forward same; Review updated sch; Prepare pro forma adj A/D; Review adj sch; Prepare email re: same; Review test; Update same; Review same; Prepare email re: same; Talk w/Leah	5.75
12/19	Review RC sch; Talk w/Leah; Condcut "final" review of test; Make minor changes; Conduct "final" review of other filing req; Update same; Review Tom's test; Prepare email re: same; Review/Reply to Leah's email re: test; Talk w/Leah re: 1604.01 req, pet & Tom's test	2.50

12/20	Review Justin's email re: Tom's test; Review Tom's test; Review Leah's reply	0.50
12/23	Review Justin's comments on my test; Review pet; Talk w/Leah; Review Tom's test; Prepare email re: same; Review Justin's reply; Review email re: elect filing; Review filing	1.875
12/26	Review email re: cover ltr/missing sch; Review cover ltr; Review missing sch	0.25
12/27	Review temp RC sch; Update same; Prepare email re: same	1.00
12/30	Review temp RC sch; Update temp for depr exp; Prepare temp test; Prepare other filing req	2.00
Total		32.50
Note: Please charge these costs to new account, PUC Acct. 186, 2016		x \$140 = \$4,550.00
Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		

Grand Total 33.75

SPSt. Cyr
1/04/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

February 1, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in January 2020 (see attached detail):

Current Month (16.875 hours @ \$140.00 / hour)	\$2,362.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,362.50</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

01/08	Talk w/Leah re: CoBank financing	0.125
01/14	Review email; Review Staff DRs – Set 3; Review Leah's email re: serv list	0.50
01/16	Talk w/Tom re: Staff DRs; Review Staff DRs – Set 3; Talk w/Leah re: same	0.375
01/22	Talk w/Tom re: CoBank fin; Talk w/Leah re: CoBank; Part in conf call re: CoBank fin; Review Justin's email re: req for est; Review PUC reply; Review Justin's Request for appearance	<u>2.00</u>
Total		<u>3.0</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

01/06	Review PUC email; Review PUC 1905-01 est RC Exp; Prepare reply re: RC exp / temp rate filing; Talk w/Tom re: fin, RC exp, & temp rate filing; Prepare est RC exp; Review temp rate sch; Prepare email re: same; Review temp rate test; Prepare email re: same	2.25
01/07	Review/Reply to email re: temp rate sch/test	0.25
01/08	Talk w/Leah re: RC exp. & temp rate filing	0.50
01/09	Review pet; Review Justin's comments on other rate filing requirement; Prepare email re: same; Review RC exp – Jan – Dec 2019; Update act/est RC exp; Prepare email re: same; Review cover ltr; Review RC exp ltr; Prepare email re: comments; Review Justin's comments on SPS's temp rate test	2.25
01/22	Review perm rate filing; Review pro forma cap struct; Eliminate DS fin; Prepare email re: same	1:25
01/23	Review email; Review 12/31/18 B/S; Review 12/31/18 Due to 50; Update draft email; Review same; Email to Justin; Talk w/Leah re: 12/31/18 F/S; Review Justin's email re: no equity/CoBank; Reply to same; Review Justin's email re: same; Reply to same; Review Justin's reply	2.25
01/24	Consider var cap struct / cost rate options	0.50
01/28	Develop sum of rate impact of var options; Talk w/Tom; Prepare email re: same	2.75
01/30	Review email; Review PUC order; Verify rev, rates & avg cust bill amts; Prepare email re: same	<u>0.375</u>
Total		<u>12.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140 = \$1,732.50

Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2020 Dockham Shores PUC Audit

01/23	Review PUC email re: AR#1; Forward to Leah	0.25
01/24	Review PUC email re: AR#2; Review Leah's resp to PUC email	0.375
01/27	Review PUC email re: AR#1; Talk w/Leah re: same	0.25
01/28	Review PUC email re: AR#1; Review Co resp	0.25
01/31	Review PUC email re: int on LTD, off pol & proc manual, org chart & cust dep / accr int;	
	Review Leah's reply	0.375
Total		1.50
		x \$140 = \$210.00

Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

Grand Total 16.875

SPSt. Cyr
2/01/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

March 1, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in February 2020 (see attached detail):

Current Month (2.25 hours @ \$140.00 / hour)	\$ 315.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$ 315.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
02/14	Talk w/Leah re: YE/ F/S	<u>0.25</u>
	Total	<u>0.25</u>
Note: Please charge these costs to PUC Acct. 923, Outside Services.		
<u>2018 Tax Investigation (DW 18-056)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation		
<u>ROE (IR 19-005)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.		
<u>2019 Financing (DW 19-135)</u>		
02/21	Talk w/Tom re: Co resp to Staff DRs	0.375
02/26	Review Co resp to Set 3 DRs – 18, 21, 22 & 23; Review Co resp to Set 3 DRs	<u>0.375</u>
	Total	<u>0.75</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
02/03	Review PUC email re: correction to PUC order; Review var emails re: same; Review email; Review Co ltr re: serv list	0.625
02/11	Review email; Review affidavit re: pub; Review affidavit re; cust notice	0.375
02/14	Talk w/Leah re: RC	<u>0.25</u>
	Total	<u>1.25</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		x \$140 = \$175.00
<u>2020 Dockham Shores PUC Audit</u>		
	Total	<u>0.00</u>
Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.		
<u>Grand Total</u>		<u>2.25</u>
SPSt. Cyr		
3/01/20		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

April 4, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in March 2020 (see attached detail):

Current Month (24.00 hours @ \$140.00 / hour)	\$3,360.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$3,360.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
03/02	Talk w/Leah re: status of YE results; Review 2019 prel B/S & P&L; Calc act ror	0.50
03/11	Review Leah's email re: 2019 fin'ls/est fed & state taxes	0.25
03/16	Prepare email re: taxes; Review/Reply to var emails re: same; Talk w/Leah re: same	0.625
03/20	Review 2018 PUC Ann Rep; Id sup data req; Prepare email re: same; Talk w/Leah re: same	1.25
03/21	Review email re: PUC Ann Rep; Review pgs 1-19, 85-89 & 90 & 91	0.25
03/22	Review A sch; Review S sch	0.25
03/26	Talk w/Leah re: updated fin'ls; Review Evan's reply; Review Leah's reply; Prepare PUC Ann Rep	2.375
03/27	Prepare PUC Ann Rep; Review Evan's email re: salaries & wages for NHBET; Review Evan's reply re: taxes; Reply to same; Talk w/Leah re: same; Review Evan's email re: ADIT	3.620
03/30	Review Leah's req for ext; Review Justin's req for ext; Reply to same; Review Justin's email to PUC; Review PUC reply; Reply to same	0.50
Total		<u>9.625</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

03/26	Review PUC order	0.375
03/27	Talk w/Tom re: PUC order	0.25
03/30	Review PUC order; Review tax investigation file; Prepare email re: same; Talk w/Leah re: same; Review/Reply to email; Review Leah's reply; Talk w/Tom re: PUC order; Talk w/Leah re: tax entries	2.375
03/31	Review email re: revised 2019 F/S & JEs re: tax savings/EDIT	0.25
Total		<u>3.25</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

03/04	Mt w/Tom, Leah & Justin; Part in prehearing conf & tech ses	1.875
03/05	Review Justin's recap; Review email; Review "modified" DRs – Set 4	0.375
Total		<u>2.25</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

03/02	Talk w/Leah re: prep for prehearing conf / tech ses – cons rates; Prepar email re: prehearing conf / tech ses	1.00
03/03	Talk w/tom re: conf call, prehearing conf / tech ses; Review emails re: conf call; Review perm rate filing; Review temp rate filing; part in conf call	3.75
03/04	Mt w/Tom, Leah & Justin; Part in prehearing conf & tech ses	2.00
03/05	Review Justin's recap	0.125
03/09	Review Staff's ltr re: prop proc sch	0.125
Total		<u>7.00</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$900.00

2020 Dockham Shores PUC Audit

03/23	Review email re: draft audit rep; Review draft audit rep	0.50
03/27	Review draft audit issues; Prepare email re: Co resp	0.375
03/28	Review/Reply to email re: Co resp	0.25
03/29	Review Leah's email re: Co resp to AIs	0.25
03/30	Talk w/Leah re: draft audit rep; Review email re: agr/disage w/cert AIs	0.50
Total		1.875
		x \$140 = \$262.50

Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

Grand Total 24.00

SPSt. Cyr
4/04/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

May 3, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in April 2020 (see attached detail):

Prior Balance	<u>\$3,360.00</u>
Current Month (19.375 hours @ \$140.00 / hour)	\$2,712.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	10.55
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,723.05</u>
Total Billing	<u>\$6,083.05</u>
Payment due upon receipt.	

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
04/01	Review var emails; Review PUC system of accts; Reply to same; Review Staff's rec	0.50
04/02	Review/Reply to Evan's email re: tax prov	0.125
04/03	Talk w/Tom re: 2019 F/S, PUC Ann Rep, Act RofR & 2020 RC	0.375
04/06	Talk w/Leah re: PPP loan app & rates for basement unit	0.50
04/07	Talk w/Leah re: spreadsheet/ WO system, payroll, benefits, etc.	0.375
04/09	Review email; Review F-46 & F-48; Reply to same; Review email to Evan re: taxes; Review taxes; Reply to same	1.00
04/11	Review email re: 2019 B/S, P&L & TB; Review 2019 B/S, P&L & TB; Review red in rev, EDIT & taxes; Review email re: F-48 explan; Review same	0.75
04/13	Reply to email re: 2019 "final" F/S; Review Leah's reply	0.25
04/16	Review 2019 F/S; Prepare 2019 act RofR; Prepare mod act RofR; Talk w/Tom	2.25
04/17	Review/Reply to email re: act RofR /mod act RofR	0.25
04/20	Review "final" F/S; Prepare F-1; Prepare F-2; Update sup sch; Prepare email re: cert sch; Prepare F-5 wkst	4.25
04/22	Review email re: "S" sch; Review same	0.25
04/23	Prepare 2019 PUC Ann Rep; Review "A" sch; Review "F" sch; Review "S" sch; Check Cons., prod., & water loss rep; Prepare email re: same; Talk w/Leah re: A-3, A-4 & F-36; Review same; Update A-3, A-4 & F-36	3.625
04/27	Review 2019 act RofR; Scan/Email same; Talk w/Tom re: act RofR, Covid 19 & cash	0.50
04/28	Talk w/Leah re: POASI	0.25
Total		<u>15.25</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

04/27	Talk w/Tom re: Motion for rehearing	0.125
04/28	Review email re: motion for rehearing	0.125
04/29	Talk w/Justin re: set offer	0.125
Total		<u>0.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

04/06	Talk w/Steve F re: ROE calc; Review email re: ROE calc; Forward same	0.375
04/07	Talk w/Jayson re: ROE	0.125
Total		<u>0.50</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

04/06	Talk w/Leah re: DRs; Review Leah's email re: prel #s for interconnection between WW & CUFD	0.50
04/09	Review/Reply to email re: DRs	0.125
04/10	Review/Reply to Justin's email; Talk w/Justin re: DRs	0.375
04/15	Review email re: withdrawal; Talk w/Justin re: same; Talk w/Tom re: same; Review/ Reply to email re: withdrawal	0.625
04/20	Review Justin's email; Review Co resp	0.375
04/22	Talk w/Justin re: CoBank terms & DRs	0.25
04/27	Talk w/Tom re: DRs	0.125
Total		<u>2.375</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

04/03	Review Staff's revised prop proc sch	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 **x \$140 = \$122.50**

Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2020 Dockham Shores PUC Audit

04/02	Review email re: prepaids/ann exp; Review Leah's reply	0.25
04/07	Review email re: rev final audit; Review revised final audit; Review audit issues / Co resp; Review plant/AD	<u>0.50</u>
Total		<u>0.75</u>

Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

<u>Grand Total</u>	<u>19.375</u>
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SPSt. Cyr
05/03/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

June 6, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in May 2020 (see attached detail):

Current Month (10.375 hours @ \$140.00 / hour)	\$1,452.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,452.50</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
05/03	Review email re: PPP amt	0.125
05/04	Review Leah's email re: PPP; Talk w/Tom re: same; Talk w/Tom re: Covid-19 Q; Review email re: POASI; Review/Reply to email re: PPP loan	0.625
05/06	Review/Reply to email re: spec acct, use of funds, etc.	0.25
05/11	Talk w/Leah re: PPP / POASI	0.25
05/13	Talk w/Tom re: lease/finance vacuum	0.125
05/19	Talk w/Leah re: Co resp to PUC ltr & POASI; Review Co resp; Review sup docs; Review email re: PUC Ann Rep; Review email, Review PS fin'ls; Review POASI rate calc	1.125
05/21	Talk w/Leah re: Div/APIC & POASI; Review Leah's email re: Div/APIC; Reply to same	0.625
05/26	Talk w/Leah re: PS F/S & POASI calc	0.125
05/28	Review 2020 POASI rate calc; Review 2019 PS F/S; Tie rate calc data to F/S; Prepare email re: same; Review Leah's reply; Talk w/her re: same	1.625
05/29	Talk w/Leah re: POASI rate calc / PS F/S	1.75
Total		6.625

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

05/04	Review email re: tax set prop	0.125
05/13	Talk w/Tom re: tax investigation	0.125
Total		0.25

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total		0.00
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

05/04	Review email re: Staff DRs – Set 5	0.125
Total		0.125

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

05/01	Review PUC email re: RC exp; Review Leah's reply; Review PUC reply	0.375
05/03	Review RC exp ltr / exp	0.125
05/19	Review email re: tech ses; Review PUC reply	0.25
05/26	Talk w/Leah re: tech ses	0.125
05/27	Talk w/Tom re: tech ses; Review PUC email re: webex mtg invite	0.25
05/28	Review outline of prel stat; Review rate filing; Review SPS's test; Review perm rate sch; Draft agenda for 6/2 tech ses; Prepare email re: same; Talk w/Leah re: same	1.00
05/29	Talk w/Justin re: tech ses	0.25
Total		2.375

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140 = \$332.50
Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for
Dockham Shores**

2020 Dockham Shores PUC Audit

Total 0.00

Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

05/28 Review actual RofR; Review modified actual rate of return; Review misc def drs; Prepare
misc def drs sch; Review CWIP; Prepare CWIP sch; Prepare email re: same;
Talk w/Leah re: same

Total 1.00
1.00

Grand Total 10.375

SPSt. Cyr
06/06/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

July 5, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in June 2020 (see attached detail):

Current Month (8.25 hours @ \$140.00 / hour)	\$1,155.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,155.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
06/01	Review 2020 POASI rate calc; Review 2019 F/S; Talk w/Leah re: same	1.00
06/04	Review email re: 2019 audited F/S; Review Leah's reply	0.25
06/05	Talk w/Leah re: audited F/S	0.125
06/08	Talk w/Tom re: POASI; Review email re: same	0.25
06/09	Review email re: POASI; Review POASI calc; Prepare email re: same; Talk w/Leah	0.50
06/18	Talk w/Leah re: POASI; Review email re: 8.2 & 8.3; Review 8.2 & 8.3	0.50
Total		<u>2.625</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

06/24	Talk w/Leah re: Legal appeal to tax ruling	0.125
Total		<u>0.125</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

06/01	Review/Email agenda; Prep for / Part in conf call; Rework draft agenda; Prepare email re: same	1.00
06/02	Prep for / Part in video conf	2.25
06/08	Talk w/Leah re: 2018 & 2019 rev based on cons rates	0.25
06/11	Review DS rate comp; Reply to same	0.25
06/24	Talk w/Leah re: settlement issues	0.125
Total		<u>3.875</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140 = \$542.50

Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2020 Dockham Shores PUC Audit

Total		<u>0.00</u>
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Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

06/01	Review CWIP & Def Drs; Talk w/Leah & Tom re: CWIP & Def Drs	0.75
06/02	Review 2019 act ror; Review 2019 CWIP/est proj exp; Review 2019 cap struct; Review 2019 rev/exp	0.75
Total		<u>1.50</u>

PUC IR 20-089 COVIC 19 Investigation

06/05	Talk w/Leah re: NoO	0.125
Total		<u>0.125</u>
Grand Total		<u>8.25</u>

SPSt. Cyr
07/05/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

August 1, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in July 2020 (see attached detail):

Current Month (6.25 hours @ \$140.00 / hour)	\$ 875.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$ 875.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/08	Talk w/Leah re: DS easements	0.125
07/09	Review Evan's email re: div / APIC	0.125
07/15	Review Evan's email; Review Leah's reply; Review 2019 fed tax ret; Review 2019 tax exp	0.375
07/24	Review Leah's email re: seasonal vs year round cust; Review Justin's reply; Review Leah's reply	<u>0.25</u>
Total		<u>0.875</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

07/10	Review Justin's email re: court appeal accepted	0.125
Total		<u>0.125</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

07/06	Talk w/Justin re: set prop	0.25
07/08	Talk w/Leah re: Set Agr	0.125
07/09	Review draft set agr; Review DS vs LRWC rates/rev sch; Review step inc., audit and RC exp; make rec; Prepare email re: same; Review/Reply to email RC exp rec via surcharge	1.50
07/10	Review Justin's email re: Set Agr; Review Set Agr	0.375
07/14	Review var emails re: Set Agr	0.25
07/23	Review Leah's email; Review cover ltr; Review RC exp	0.25
07/24	Review PUC email; Review Justin's reply; Talk w/PUC re: set agr	0.375
07/27	Review Leah's email re: status; Review PUC's reply; Review Leah's reply	0.25
07/28	Review email re: PUC changes; Talk w/Justin re: Zoom call; Review email re: same; Part in Zoom call re: PUC prop changes to draft set agr	0.75
07/31	Review Justin's email; PUC Staff's email re: prop changes; Reply to same; Review Leah's email re: same	<u>0.50</u>
Total		<u>4.625</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$647.50

2020 Dockham Shores PUC Audit

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

Total		<u>0.00</u>
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PUC IR 20-089 COVIC 19 Investigation

07/02 Talk w/Leah re: investigation rep req; Review Co resp

0.50

07/10 Review Leah's email re: 7/14 hearing

0.125

Total

0.625

Grand Total

6.25

SPSt. Cyr

08/01/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

September 7, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in August 2020 (see attached detail):

Current Month (7.25 hours @ \$140.00 / hour)	\$1,015.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,015.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
08/13	Review Leah's email re: 2019 Review; Review email re: 2019 Review; Briefly review 2019 Review	0.375
08/17	Talk w/Leah re: PPP loan forgiveness / taxability of loan forgiveness amt; Talk w/Leah re: dump truck fin	<u>0.25</u>
Total		<u>0.625</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

08/15	Talk w/Justin re: Stip & Joint Motion to resolve NH Supreme Ct appeal	0.25
08/16	Review Stip & Joint Motion to resolve NH Supreme Ct appeal; Prepare email re: same	0.375
08/17	Review Justin's email; Review revised, draft stip; Prepare email re: same; Talk w/Tom re: draft stip; Review Justin's email re: draft stip	0.625
08/27	Review Atty's email re: Assent-to Motion; Review Justin's reply; Review Justin's email to Co	<u>0.25</u>
Total		<u>1.50</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

08/16	Review PUC Staff rec; Review Brogan's report; Review email w/NHDES; Prepare email re: same	1.00
08/17	Talk w/Tom re: Staff's rec/Brogan's report; Talk w/Leah re: same; Review Justin's email prudency; Review Justin's email to PUC re: concurrence/prudency	0.50
08/24	Review Leah's email re: Co. resp; Review Justin's draft of Co resp to Staff' rec; Prepare email re: same; Review var emails re: same; Review Co. resp to Staff rec	0.875
08/27	Review Justin's email; Review Co resp to Staff rec	<u>0.25</u>
Total		<u>2.625</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

08/13	Review Justin's email re: set agr	0.125
08/17	Review DS vs LRWC rates/rev; Review DW 19-177 RC exp; Review DW 16-619 step inc exp; Calc RC surcharge; Review same; Prepare email re: same	1.00
08/18	Review var emails re: video conf	0.25
08/19	Talk w/Leah re: rates/rev	0.25
08/20	Review var emails re: prudency; Talk w/Justin re: same / audit report	0.50
08/24	Review / Reply to email re: set agr sch; Review Leah's email re: same	<u>0.25</u>
Total		<u>2.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$332.50

2020 Dockham Shores PUC Audit

Total	<u>0.00</u>
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Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

08/17 Talk w/Leah re: 2019 F/S by DS, WW, POASI, all others and total
Total

0.125
0.125

PUC IR 20-089 COVIC 19 Investigation

Total

0.00

Grand Total

7.25

SPSt. Cyr
09/07/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

October 4, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in August 2020 (see attached detail):

Current Month (3.75 hours @ \$140.00 / hour)	\$ 525.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$ 525.00</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

09/15	Talk w/Tom re: Set w/AG	0.125
09/23	Review email; Review SCt order	<u>0.25</u>
Total		<u>0.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

09/04	Review Leah's email re: PUC approval; Review PUC's reply	0.125
09/15	Talk w/Tom re: financing	0.125
09/18	Talk w/Leah re: Wildwood	<u>0.0625</u>
Total		<u>0.3125</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

09/01	Review email; Review RC exp	0.25
09/10	Talk w/Justin re: RC sch; Talk w/Leah re: RC sch	0.25
09/15	Talk w/Tom re: set	0.125
09/18	Talk w/Leah re: status	<u>0.0625</u>
09/22	Review PUC email; Review rate comp sch; Talk w/Leah; Update for RC exp; Review same; Prepare email re: same; Talk w/Leah re: Make changes	0.50
09/30	Review var emails re: webex mtg w/PUC Staff	<u>0.25</u>
Total		<u>1.4375</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$201.25

2020 Dockham Shores PUC Audit

Total	<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

09/18	Talk w/Leah re: 2019 F/S by DS, WW, POASI, all others and total	0.0625
09/23	Review email; Review LRWC, DS, WW & Total B/S & I/S	0.25
09/24	Review F/S; Reply to email; Review Leah's reply; Talk w/Leah re: same; Review email; Review B/S & I/S for 3 yrs; Reply to same	0.75
09/28	Review email; Review 2019 – 2017 F/S for LRWC, DS, WW & Total	<u>0.25</u>
Total		<u>1.3125</u>

PUC IR 20-089 COVIC 19 Investigation

09/18	Talk w/Leah re: Staff DRs – Set 1	0.0625
09/23	Review email; Review Co resp to Staff DRs	<u>0.25</u>
Total		<u>0.3125</u>
Grand Total		<u>3.75</u>

SPSt. Cyr
10/04/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

November 2, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in October 2020 (see attached detail):

Current Month (7.875 hours @ \$140.00 / hour)	\$1,102.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,102.50</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/29	Talk w/Leah re: Far Echo pot source	<u>0.25</u>
Total		<u>0.25</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation	

ROE (IR 19-005)

10/05	Review email; Talk w/Justin re: LRWC comments; Talk w/Leah; Prepare email re: LRWC cap struct amts / %; Review Justin's email; Prep for & part in tech ses	0.875
10/06	Review Justin's email; Review proposed rule re: ROE	<u>0.25</u>
Total		<u>1.125</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

10/30	Review Leah's email re: PUC approval; Review PUC reply	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

10/06	Review email; Review cover ltr; Review RC exp	0.25
10/19	Prepare email re: video conf w/PUC Staff; Review replies; Review Justin's email re: set discussions; Prepare email re: webex mtg;	0.50
10/21	Review Justin's email; Review temp rate set agr; Review rate comp; Review RC exp	0.50
10/22	Review/Reply to Justin's email; Talk w/Leah; Prep for and part in conf call w/PUC Staff	<u>1.75</u>
Total		<u>3.00</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140.00 = \$420.00

2020 Dockham Shores PUC Audit

Total	<u>0.00</u>
Note: Please charge thes costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.	

2020 LRWC Rate Case

10/19	Review 2019 B/S & P&L for LRWC, DS, WW & Total; Prepare email re: mo B/S; Setup RC sch	2.00
10/23	Review email; Review monthly B/S for 12/18 – 12/19; Review email; Review revised monthly B/S for 12/18 – 12/19	0.50
10/29	Talk w/Leah re: RFP & monthly B/S	0.125
10/31	Review monthly B/S for 12/18 – 12/19	<u>0.75</u>
Total		<u>3.375</u>

PUC IR 20-089 COVIC 19 Investigation

Total	<u>0.00</u>
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Grand Total 7.875

SPSt. Cyr
11/02/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

December 5, 2020

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in November 2020 (see attached detail):

Current Month:

Non LRWC Rate Case Work (2.9375 hours @ \$140.00 / hour)	\$ 411.25
LRWC Rate Case Work (19.8125 Hours @ \$145.00 / hour)	2,872.81

Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.00 x \$0.54)	<u>0.00</u>

Total Current Month Billing	<u>\$3,284.06</u>
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Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

Total		<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

11/17	Review PUC email re: Draft set agr; Review Justin's reply; Review Justin's email; Review Draft set age	0.50
11/23	Review draft set agr; Review set agr sch 1; Review Staff's resp to Co prop; Review Co replies to Staff's resp; Review/Reply to Justin's emails re: video conf call; Review Justin's email re; propose changes	1.8125
11/24	Prep for & part in conf call re: draft set agr; Review Justin's email re: Co input into draft set agr	0.625
Total		<u>2.9375</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140.00 = \$411.25

2020 Dockham Shores PUC Audit

Total		<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

11/03	Review/Reply to email re: est hrs / costs; Review reply	0.1875
11/23	Review LRWC B/S by month; Prepare LRWC RC Exh	3.00
11/24	Prepare LRWC RC Exh; Discuss RC exp; Prepare Total RC Exh; Prepare email re: data needed; Prepare DS RC Exh; Prepare WW RC Exh; Review/Reply to email	6.25
11/25	Prepare Notice of Intent; Prepare email re; same; Prepare RB/IC adj re: fin for Total, LRWC, DS & WW; Prepare Report of Proposed Rates for Total, LRWC, DS & WW	5.25
11/28	Review Report of Proposed Rates for Total, LRWC, DS & WW; Review sup RC EXh	1.25
11/30	Talk w/Leah re: pro forma adj; Review rep of prop changes; Make adj; Incorp same into draft notice; Prepare email re: same; Prepare outline for perm rates; Prepare outline for temp rates; Review Justin's comments; Talk w/Leah; Incorp same into notice; Reply to email; Conduct final review of notice; Scan/Email same	3.875
Total		<u>19.8125</u>

PUC IR 20-089 COVIC 19 Investigation

Total		<u>0.00</u>
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<u>Grand Total</u>		<u>22.75</u>
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SPSt. Cyr

12/05/20

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

January 3, 2021

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

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in December 2020 (see attached detail):

Current Month:

Non LRWC Rate Case Work (8.75 hours @ \$140.00 / hour)	\$1,225.00
LRWC Rate Case Work (67.00 Hours @ \$145.00 / hour)	9,715.00

Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.00 x \$0.54)	<u>0.00</u>

Total Current Month Billing	<u>\$10,940.00</u>
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Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/03	Talk w/Leah re: ½ yr depr	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

Total	<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

12/02	Talk w/Tom re: prop fin; Talk w/Justin re: same	<u>0.25</u>
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Total	<u>0.25</u>
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

12/01	Review Justin's email re: draft set agr; Review Staff's prop changes; Talk w/Justin re: same / conf call	<u>0.375</u>
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12/02	Review Justin's email re: temp rates / fin appr / conf call; Talk w/Tom re: same; Part in conf call re; draft set agr	<u>1.00</u>
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12/03	Review Justin's email to PUC Staff re: draft set agr; Review PUC email re: draft set agr; Review PUC email re: remote hearing guidelines	<u>0.50</u>
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12/04	Review email re: Set Agr; Review Set Agr; Review Ser Sch 1; Review email re: Hearing	<u>0.625</u>
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12/08	Review Justin's emails re: hearing	<u>0.25</u>
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12/09	Review PUC email re: hearing; Review Justin's reply; Review Justin's email re: same	<u>0.375</u>
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12/10	Review email re: witness list / exh; Review witness list	<u>0.25</u>
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12/11	Talk w/Justin re: exh/hearing; Review email re: cover ltr, Exh 2&3 & Assent	<u>0.50</u>
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12/16	Talk w/Tom re: hearing; Review Set Agr; Review Set Sch 1; Prepare email re: hearing questions	<u>1.00</u>
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12/17	Review Justin's re: hearing questions; Review hearing questions, Review PUC email re: Webex invite; Review Set Agr; Review Set Sch 1; Review hearing questions; Talk w/Justin; Prep for & part in hearing; Prepare emails re: same; Part in zoom call	<u>3.50</u>
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Total	<u>8.375</u>
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Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2020 Dockham Shores PUC Audit

Total	<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct't 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

12/01	Review email re: Co resp to data needed; Review 2019 & 2020 adds; Review accts 181 & 186	<u>0.50</u>
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12/02	Review PUC email; Review PUC ack ltr; Talk w/Justin re: Tom's test	<u>0.375</u>
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12/03	Talk w/Leah re: 2019 & 2020 add to plant, depr & prop taxes; Review 2019 adds & depr; Review 2020 adds & depr; Prepare 2019 depr & prop tax sch	<u>3.75</u>
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12/04	Prepare 2020 adds, depr & prop taxes sch; Prepare 2021 adds, depr & prop taxes sch; Talk w/Leah re: data needed	<u>4.25</u>
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12/08	Review Leah's email re: 2019 emp costs; Review 2019 emp costs; Review proformed	
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	wages, ptaxes & ben; Review 2019 actual costs re: same; Review 2019 PR; Review 2019 & 2020 health & dental; Talk w/Leah re: same; Talk w/Leah re: rev & exp	2.25
12/09	Review email re: updated 2019 emp costs; Review updated 2019 emp costs; Review email re: local prop tax rate	0.375
12/10	Review Updated 2019 emp costs; Prepare pro forma adj; Incorporate into total RC sch; Review rev; Prepare pro forma adj; Incorporate in total RC sch; Review misc def drs; Talk w/Leah re: same / rec period, exp; exp assoc w/contracted rev	2.25
12/11	Review misc def drs; Prepare email re: same/recovery period; Adj misc def drs sch; Adj RB sch; Adj exp; Review fin costs; Adj LTD schs; Adj misc def drs sch; Create misc def dr / org costs sch; Adj RB; Adj rev proformas; Adj exp proformas; Prepare email re; same	3.25
12/12	Review / Reply to var emails re: data; Populate RofR sch w/2017 data; Populate B/S w/2018 & 2017 data; Populate I/S w/2018 & 2017 data; Prepare Oper Exp Anal; Prepare email re: same	3.50
12/13	Review/Reply to email re: salvage; Review/Reply to email re: POASI; Review POASI total proj bill for 2020 based on 2019; Review/Reply to email re: O&M exp; Review O&M exp; Make rec; Prepare O&M Exp sch; Prepare O&M exp adj	2.00
12/14	Review Leah's reply to O&M exp; Review Leah's reply to 2020 ret / depr; Talk w/Leah re: same; Prepare 2020 ret / depr sch; Make RB adj; Make I/S adj; Review same	1.50
12/15	Review RB; Review cash work cap; Update same; Prepare rep of prop rate changes; Prepare rate calc; Review Total Co RC sch; Make minor adj; Review/Update rate calc; Review/Update Rep of Prop Rate Changes; Review email re: Prepare email re: same; Review reply; Talk w/Leah re: same; Prepare LRWC RC sch	5.25
12/17	Talk w/Tom, etc. re: meters; Prepare LRWC RC sch	3.25
12/18	Review LRWC RC sch; Prepare DS RC sch; Review same; Prepare WW RC sch; Review same; Talk w/Leah	6.00
12/19	Review emails re: TWW B/S & I/S for cash work cap; Review emails re: Leah's review of WW/LRWC RC sch	0.50
12/21	Review Leah's comments re: WW RC sch; Incorporate same; Review Leah's comments re: DS RC sch; Incorporate same; Talk w/Leah; Review Leah's comments re: LRWC RC sch; Incorporate same; Review TWW F/S; Adj cash work cap on LRWC RC sch; Talk w/Leah; Review email re: sch; Review att 1 – RB; Review att 2 – RB sup sch	3.00
12/22	Review cash work cap on LRWC RC sch; Review Leah's email re: sch; Review WW RC sch; Make adj; Review same; Review DS RC sch; Make adj; Review same; Review LRWC RC sch; Make adj; Review same; Review Total RC sch; Make adj; Review same; Prepare email re: "final" review	4.75
12/23	Prepare WW RC sch for temp rates; Prepare DS RC sch for temp rates; Prepare LRWC RC sch for temp rates; Prepare email re: same; Prepare test – perm; Review var emails re: comments on sch	4.625
12/24	Reply to var emails	0.125
12/27	Prepare test – perm	3.00
12/28	Prepare test – perm; Talk w/Justin; Prepare emails re: perm & temp rate sch; Talk w/Tom; Talk w/Leah	7.00
12/29	Prepare test – perm; Review Justin's emails re: motion to assent; Talk w/Leah; Review email re: DS rate calc; Review test – perm; Review Justin's emails re: motion; Review Justin's email re: motion; Review motion; Reply to same; Prepare email re: SPS's test – perm; Prepare F/U email; Prepare email re: WP dry well; Review Leah's reply re: WP; Review WP sup docs; Talk w/Leah re: 1604.01 req	5.50
Total		<u>67.00</u>
<u>Grand Total</u>		<u>75.75</u>
SPSt. Cyr		
01/03/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

February 2, 2021

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

Re: Year End, Tax investigation, ROE, 2019 Financing, 2019 DS Rate Case, 2020 DS
PUC Audit and 2020 Rate Case

Fee for professional services rendered in January 2021 (see attached detail):

Current Month (19.1875 hours @ \$145.00 / hour)	\$2,782.19
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,782.19</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/13	Talk w/Tom re: Millbrook	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2018 Tax Investigation (DW 18-056)

Total	<u>0.00</u>
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Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation

ROE (IR 19-005)

Total	<u>0.00</u>
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Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

2019 Financing (DW 19-135)

01/28	Review email re: PUC order; Review PUC order; Review email re: CoBank; Review CoBank reply; Review Leah's reply	<u>0.50</u>
Total		<u>0.50</u>

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.

2019 Dockham Shores rate case (DW 19-177)

01/28	Review email re: PUC order; Review PUC order; Review Justin's email	<u>0.375</u>
Total		<u>0.375</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140.00 = \$52.50

2020 LRWC Rate Case

01/04	Talk w/Leah re: 1604.01 req; Review Dropbox; Review email re: WW 5 yr capx plan; Review plan; Review email re: same	0.50
01/05	Review PUC email re: motion; Review PUC ltr re: granting motion	0.125
01/06	Review 12/23 emails; Review cash work cap calc / Review sum of same; Make adj to perm Oper Inc – Rev from cont work for Total, LRWC, DS & WW; Make adj to temp Oper Inc – Rev from cont work for LRWC, DS & WW; Review DS rate calc; Convert ccf to gal for both perm & temp; Reply to var emails re: same; Review Leah's reply	1.5625
01/07	Review "final" minor changes to Total, LRWC, DS & WW perm RC sch; Prepare email re: same; Review "final" minor changes to LRWC, DS & WW temp RC sch; Prepare email re: same; Review/Reply to email re: filing req	1.875
01/09	Review perm rate test; Draft test re: DW 18-056; Draft test re: WP dry well; Talk w/Leah; Review/Reply to email re: WP fracking; Review/Reply to email re: joint motion; Prepare temp rate test	4.00
01/10	Prepare temp rate test; Prepare email re: same	0.75
01/11	Edit perm rate test	1.75
01/12	Review email re: WP dry well; Review sup docs; Reply to same	0.25
01/13	Review Justin's email; Talk w/Leah; Review Justin's comments; Reply to same; Make minor changes to perm rate test; Review Justin's specific comments; Reply to same; Review reply; Part in zoom call; Update/Finalize perm test; Update/Finalize temp test; Prepare email re: same	6.375
01/15	Talk w/Leah re: test; Review email re: same; Review var emails re: RC filing	0.75
01/25	Review var emails re: Bates numbered pgs.	<u>0.25</u>
Total		<u>18.1875</u>
<u>Grand Total</u>		<u>19.1875</u>

SPSt. Cyr
02/02/21

RATE CASE EXPENSE

LEGAL

INVOICES

\$12,054.14

Upton & Hatfield, LLP

10 Centre Street
P. O. Box 1090
Concord, NH 03302-1090
T 603-224-7791
F 603-224-0320

Offices also in:
Hillsborough
Peterborough
Portsmouth

① **COPY**

Thomas A. Mason
PO Box 389
Moultonborough, NH 03254

Statement #: 141777
October 31, 2019
File #: 120125-1

RE: General Advice

CURRENT OUTSTANDING BALANCE:

\$1,703.78

10-01-19 JCR		2.00	
10-01-19 JCR		3.00	
10-04-19 JCR		2.00	
			+ 8.00
			✓ DW 19-135
10-09-19 LSI		0.20	
10-09-19 JCR		0.10	
10-09-19 JCR		0.50	
10-10-19 LSI		1.00	
10-10-19 LSI		0.50	
10-10-19 JCR		0.10	
10-11-19 LSI		1.40	
10-14-19 JCR	Review proposed letter / notice of intent. Email to Steve and Leah re: same.	0.10	
10-15-19 LSI		0.30	
10-22-19 LSI		0.60	
10-28-19 JCR	Review Staff Objection.	0.30	
10-29-19 JCR	Tel conf w/ T. Mason re: staff objection.	0.10	
10-29-19 JCR	Tel conf w/ Leah re: staff objection, PUC rate case rules, scope.	0.50	
10-29-19 JCR	Prepare email to Tom, Leah and Steve re: staff objection to waiver, options to reduce rate case expenses, RFP requirement	0.50	
10-29-19 JCR	Review RFP materials from 2015. Email to Leah.	0.50	
10-30-19 JCR	Email reply to Tom, Leah and Steve re: step adjustment vs. full rate case, options.	0.20	

Legal Personnel
DSRC DW 19-177

19 JCR Tel conf w/ Leah re: full rate case vs. step adjustment, costs,
PUC requirements.

0.50

TOTAL HOURS:

14.40

TOTAL PROFESSIONAL SERVICES:

\$3,188.00 / 14.40
221.38

DISBURSEMENTS:

10-04-19 Global Conferencing Solutions LLC
10/04 Conference call

8.00

Totals

\$8.00

TOTAL STATEMENT:

\$3,196.00 /

TOTAL - OUTSTANDING:

\$4,899.78

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

186.09-50 IR-19,005 ROE - 5hrs X 221.38 = 1115.0
181.05-50 DW-19-135 Cobank - 2hrs X 442.91
186.12-18 DW-19-177 DSRC - 2.70 X 597.38
923.03-50 Legal - Personnel - 4.7 X 1040.66
3196.00

POSTED
COPY

Upton & Hatfield, LLP

10 Centre Street
P. O. Box 1090
Concord, NH 03302-1090
T 603-224-7791
F 603-224-0320

Offices also in:
Hillsborough
Peterborough
Portsmouth

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 142667
December 31, 2019
File #: 120125-2

RE: Dockham Shores Rate Case

CURRENT OUTSTANDING BALANCE:

\$0.00

11-05-19	JCR	Tel conf w/ Tom re: Dockham rate case options.	0.30
11-05-19	JCR	Email to Steve St. Cyr re: options for Dockham rate case, consolidation, full rate case filing requirements.	0.20
11-06-19	JCR	Emails re: Lakes Region Conf. Call with Leah, Tom, Steve.	0.10
11-07-19	JCR	Conf call with Tom, Leah and Steve re: Dockham Shores rate case, options. Emails re: same.	1.20
11-07-19	JCR	Follow up memo to Leah re: estimates of rate case expenses and PUC 1900 requirements.	0.50
11-21-19	JCR	Tel conf w/ Leah re: Dockham Shores rate case. Options for temporary and permanent rates and reduction in rate case expenses to company and customers.	0.50
12-03-19	JCR	Email to Steve with copy to Tom and Leah re: concept for Dockham Shores temporary and permanent rates and consolidation issues.	0.50
12-11-19	JCR	Emails t/f Steve, Tom, Leah re: DS Rate case schedules, approach.	0.10
12-12-19	JCR	DS Rate Case. Tel conf w/ Leah re: Dockham Shores rate case, schedules. Email to Tom, Leah and Steve re: petition, testimony etc.	0.20
12-19-19	JCR	Review documents, draft testimony from Tom, Leah. Review engineering documents, discovery for use as exhibits. Emails to/from Tom, Steve, and Leah re: same.	1.00
12-20-19	JCR	Review, revise Tom's testimony. Email to Tom, Leah and Steve.	2.00
12-22-19	JCR	Review SPS Testimony re: Dockham Shores rate case. Email to Steve and Leah with comments.	0.50
12-22-19	JCR	Prepare petition. Email to Tom, Leah and Steve.	2.00

TOTAL HOURS:

9.10

TOTAL PROFESSIONAL SERVICES:

\$2,002.00

DISBURSEMENTS:

12-04-19 Global Conferencing Solutions LLC
Conference calls Nov 7 - JCR

4.76

Totals

\$4.76

TOTAL STATEMENT:

\$2,006.76

TOTAL - OUTSTANDING:

\$2,006.76

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

186.12

NH Water Law

586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Lakes Region Water Co., Inc
Attn: Leah Valladares
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1011

DATE 02/17/2020

DUE DATE 03/18/2020

TERMS Net 30

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Hours	Prepare draft petition for temporary rates. Email to Tom, Leah and Steve for review and comment. Review schedules, testimony re: temporary rates.	1:00	175.00	175.00
Hours	Work on, finalize petition for temporary rates. Email to Leah, Tom and Steve. Email comments on testimony to Steve.	2:48	175.00	490.00
Hours	Telephone call with Leah re: Dockham Shores test year for rate case in 2011. Telephone call with Leah re: rate case expenses, projection.	0:24	175.00	70.00
Hours	Prepare, file appearance in Dockham Shores rate case.	0:12	175.00	35.00
Hours	Review memo from Steve re: rate impact of Dockham Shores financing. Email to Tom, Steve, Leah, re: consolidated vs. stand alone impacts.	0:30	175.00	87.50
Hours	Review Dockham Shores Order of Notice. Forward to Tom and Leah (not copied on service list). Add dates to calendar.	0:12	175.00	35.00

BALANCE DUE

\$892.50

NH Water Law

586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Dockham Shores Rate Case
DW 19 - 177
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1023

DATE 08/05/2020

DUE DATE 09/04/2020

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/03/2020	Hours	Conf. call with Lakes Region re: DS prehearing conference, consolidation.	0:42	175.00	122.50
03/03/2020	Hours	Prepare outline for DS prehearing conference. Forward to Lakes Region.	1:30	175.00	262.50
03/04/2020	Hours	Travel to/from Portsmouth to PUC for Dockham Shores Rate Case prehearing conference.	2:00	175.00	350.00
03/04/2020	Hours	Time at PUC for prehearing conference and technical session. Follow up with Lakes Region.	3:00	175.00	525.00
03/05/2020	Hours	Prepare summary of recommendations for Dockham Shores rate case, next steps and overlap with financing docket issues. Email recommendations to Tom, Steve and Leah.	1:30	175.00	262.50
03/06/2020	Hours	Email comments to C. Tuomala re: proposed schedule. Mark up PDF.	0:30	175.00	87.50
03/31/2020	Hours	Emails t/f C. Tuomala and Leah Valladares re: rescheduled technical session for Dockham.	0:06	175.00	17.50

BALANCE DUE

\$1,627.50

NH Water Law

586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Leah Valladares
Lakes Region Water Co Inc
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1025

DATE 08/05/2020

DUE DATE 09/04/2020

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/03/2020	Hours	Tel. call with Leah Valladares re: prehearing conference issues, consolidation.	0:30	175.00	87.50

BALANCE DUE

\$87.50

NH Water Law

586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Dockham Shores Rate Case
DW 19 - 177
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1040

DATE 08/28/2020

DUE DATE 09/27/2020

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/01/2020	Hours	Email from J. Laflamme re: RCE. Email t/f Leah re: estimate. Review estimate.	0:06	175.00	17.50
05/29/2020	Hours	Tel. call with Leah re: tech session, conf. call, agenda proposed by SPS. Email zoom meeting invite to Steve, Leah and Tom.	0:18	175.00	52.50
06/01/2020	Hours	Zoom meeting with Steve, Leah, Tom re: Dockham shores rate case, technical session. Emails re: additional agenda items.	1:00	175.00	175.00
06/01/2020	Hours	Tel call with Tom Mason re: technical session in DS rate case.	0:06	175.00	17.50
06/02/2020	Hours	WebEx technical session with Staff in DS rate case.	1:30	175.00	262.50
07/03/2020	Hours	Email from Staff re: Dockham Shores tech session follow up. Forward to Tom, Leah and Steve with recommendations. Tel. call with Leah re: same. Email reply to C. Tuomala re: follow up on schedules etc.	0:30	175.00	87.50
07/04/2020	Hours	Work on draft settlement agreement for Dockham Shores temporary rates etc. Email draft v01 to Tom, Leah and Steve.	2:30	175.00	437.50
07/09/2020	Hours	Email from Steve re: proposed settlement agreement. Review same.	0:18	175.00	52.50
07/09/2020	Hours	Work on revisions to settlement	2:30	175.00	437.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		agreement per SPS comments. Tel. calls with Leah re: same. Email to C. Tuomala. Second email to C. Tuomala with proposed settlement agreement for Dockham Shores.			
07/14/2020	Hours	Emails to/from C. Tuomala re: follow up on proposed settlement.	0:06	175.00	17.50
07/24/2020	Hours	Emails t/f C. Tuomala re: schedule conf with staff re: settlement. Email to Tom, Leah and Steve re: same.,	0:06	175.00	17.50
07/27/2020	Hours	Emails t/f C. Tuomala re: zoom meeting with Staff.	0:06	175.00	17.50
07/28/2020	Hours	Conf. call with Staff re: Staff settlement concept for agreement.	0:42	175.00	122.50
07/28/2020	Hours	Zoom meeting with Tom, Leah and Steve re: review staff settlement proposal. Review 10 settlement concepts with Lakes Region.	0:30	175.00	87.50
07/29/2020	Hours	Review, forward staff summary of 10 settlement items.	0:06	175.00	17.50
07/29/2020	Hours	Email proposed list of responses to 10 items per discussion with Lakes Region.	0:06	175.00	17.50
07/30/2020	Hours	Emails t/f Leah and Steve re: 10 settlement items.	0:06	175.00	17.50
07/31/2020	Hours	Emails t/f Tom, Steve and Leah re: draft response to staff.	0:06	175.00	17.50
BALANCE DUE				\$1,872.50	

NH Water Law
586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Leah Valladares
Lakes Region Water Co Inc
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1048

DATE 11/16/2020

DUE DATE 12/17/2020

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/19/2020	Hours	Emails from Leah, Staff re: rate case tech session.	0:06	175.00	17.50
06/02/2020	Hours	Follow up zoom meeting with Tom, Leah and Steve re: Staff tech session re: DS rate case, follow up item.	0:30	175.00	87.50

PAYMENT 105.00
BALANCE DUE **\$0.00**

NH Water Law

586 Woodbury Avenue
Portsmouth, NH 03801 US
justin@nhwaterlaw.com
www.nhwaterlaw.com



INVOICE

BILL TO

Dockham Shores Rate Case
DW 19 - 177
420 Governor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1065

DATE 02/25/2021

DUE DATE 03/27/2021

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/03/2020	Hours	Tel call with Leah (0.2) re: DS rate case, staff proposal. Tel call with Tom (0.1) re: same.	0:18	175.00	52.50
08/03/2020	Hours	Email to C. Tuomala re: staff proposal (0.3). Email to Staff re: settlement conf. dates (0.1).	0:24	175.00	70.00
09/02/2020	Hours	Email from Leah re: DS rate case schedules. Email from C. Tuomala re: same. Call to C. Tuomala. Follow up email to C. Tuomala re: Leah, Steve working on schedules, thoughts on 10-terms outlined by staff.	0:24	175.00	70.00
09/10/2020	Hours	Email from Leah re: schedules. Reply from Jayson re: same.	0:06	175.00	17.50
09/22/2020	Hours	Review schedules prepared by Leah for DS rate case for filing by LRW.	0:06	175.00	17.50
09/30/2020	Hours	Email from C. Tuomala re: settlement conf. to discuss agreement in DS rate case. Emails from Leah, Tom, Steve re: same.	0:06	175.00	17.50
10/13/2020	Hours	Email from C. Tuomala re: hearing dates. Emails from Leah, Steve re: same. Reply to Leah, Staff.	0:12	175.00	35.00
10/19/2020	Hours	Emails re: staff settlement proposal, status of settlement discussions (0.1). Tel call with Leah (0.4) re: same, impact on DS rate case. Follow up call	0:36	175.00	105.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/21/2020	Hours	with Leah (0.1). Prepare email to Staff with summary of prior settlement discussions, components. Prepare explanation and proposal for staff review for meeting. Tel call with Leah (0.2) re: same.	1:12	175.00	210.00
10/22/2020	Hours	Review email from Staff re: response on settlement points. Tel call with Steve (0.1) re: same. Zoom conf with Tom, Leah (0.9) re: staff response. Email summary to Steve.	1:30	175.00	262.50
10/23/2020	Hours	WebEx Settlement conf. with Staff in DS Rate case.	0:42	175.00	122.50
10/23/2020	Hours	Zoom meeting with Tom, Leah and Steve re: settlement conference, follow up items with staff.	0:30	175.00	87.50
11/17/2020	Hours	Emails re: proposed staff settlement agreement t/f Staff, LRW re: DS rate case.	0:06	175.00	17.50
11/23/2020	Hours	Emails t/f Tom, Leah, Steve re: conf to discuss Staff proposed agreement in DS rate case. Tel call with Leah (0.1) re: same.	0:18	175.00	52.50
11/24/2020	Hours	Review draft DS rate case agreement, prepare notes re: same.	1:00	175.00	175.00
11/24/2020	Hours	Zoom conference with Tom, Leah and Steve re: DS settlement agreement. Prepare proposed changes to DS settlement agreement. Email proposed changes to Tom, Leah and Steve for review.	2:00	175.00	350.00
11/24/2020	Hours	Prepare email to Staff with explanation of proposed changes to DS Settlement Agreement. Email to Staff.	0:30	175.00	87.50
12/01/2020	Hours	Email to C Tuomala re: DS settlement agreement	0:06	175.00	17.50
12/01/2020	Hours	Review staff changes/response to DS Settlement Agreement.	0:30	175.00	87.50
12/02/2020	Hours	Zoom meeting with Leah and Steve to review staff proposed changes to DS settlement agreement.	0:36	175.00	105.00
12/02/2020	Hours	Call with Tom Mason re: confirm authority to sign Staff proposed agreement.	0:06	175.00	17.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/02/2020	Hours	Accept all staff changes to DS settlement agreement, sign, prepare PDF and email to Staff.	1:00	175.00	175.00
12/03/2020	Hours	Review secretarial letter in DS case. Email to C. Tuomala re: corrections and formatting issues. Review staff changes. Sign, PDF revised DS Agreement and email to C. Tuomala.	0:36	175.00	105.00
12/04/2020	Hours	Review secretarial letter issued in DS case.	0:06	175.00	17.50
12/08/2020	Hours	Review settlement agreement and exhibits filed by Staff. Email to Leah re: complete financing recommendation should be included for prudency req in DS rate case. Tel. call with Leah re: same.	0:42	175.00	122.50
12/08/2020	Hours	Prepare email to C. Tuomala re: hearing exhibits for DS rate case.	0:30	175.00	87.50
12/09/2020	Hours	Tel. call with Leah re: conference with Staff re: DS rate case hearing, exhibits.	0:12	175.00	35.00
12/09/2020	Hours	Web Ex meeting with Staff re: DS rate case hearing, exhibits.	1:00	175.00	175.00
12/09/2020	Hours	Prepare email memo to Tom, Leah, Steve re: DS hearing procedures, logistics, exhibits, admin notice. Prepare LRW exhibits for hearing.	2:30	175.00	437.50
12/10/2020	Hours	Review Staff proposed exhibit list. Emails t/f C. Tuomala re; same, reformatting LRW Exhibits per PUC requirements.	0:12	175.00	35.00
12/11/2020	Hours	Remark exhibits for DS hearing per staff comments. Prepare draft assented-to motion for administrative notice. Email to C. Tuomala for review and staff assent.	2:00	175.00	350.00
12/11/2020	Hours	Revi e motion per taff comment File exhibit for DS Rate ca e with motion	1 30	175 00	262 50
12/16/2020	Hours	Email to C. Tuomala re: remote hearing procedures for DS hearing. Tel call with Leah (0.3) re: same.	0:30	175.00	87.50
12/16/2020	Hours	Follow up calls with Leah, Tom re: DS hearing.	0:12	175.00	35.00
12/16/2020	Hours	Prepare outline for DS rate case	3:00	175.00	525.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/17/2020	Hours	hearing before PUC. Email to Tom, Leah and Steve.			
12/17/2020	Hours	Emails, calls to PUC staff re: hearing invites, Web Ex hearing and technical issues. Final prep for hearing in DS rate case.	1:00	175.00	175.00
12/17/2020	Hours	Web Ex Hearing in DS rate case with Commission, staff.	1:30	175.00	262.50
BALANCE DUE					\$4,865.00

RATE CASE EXPENSE

OTHER

INVOICES

\$3,580.10

070

INVOICE

Douglas W Brogan

4 Russell St.
Concord, NH 03301
Phone 603-225-3508
Vendor Code 231075

INVOICE #3
DATE: 4/10/2020

TO:

NH Public Utilities Commission
21 South Fruit St, Suite 10
Concord, NH 03301-2429

FOR:

P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
DW 19-177 Lakes Region Water Company (Request for Change in Rates, Dockham Shores): Attend meeting with Staff; prepare for and attend prehearing conference and tech session; all with a primary focus on engineering issues.	Mar 3 - 4, 2020	5.00	60.00	300.00
DW 19-135 Lakes Region Water Company (Approval of Long Term Debt): Review Wildwood status and appropriate way forward, with a primary focus on engineering issues.	Mar 5 - 8, 2020 Mar 30, 2020	4.00	60.00	240.00
Invoice# 12262				
TOTAL				540.00

Please make all checks payable to Douglas W Brogan

THANK YOU FOR YOUR BUSINESS!

4 Russell St.
Concord, NH 03301
Phone 603-225-3508
Vendor Code 231075

RECEIVED
7/16/20
NH PUBLIC UTILITIES
BUSINESS OFFICE

TO:
NH Public Utilities Commission
21 South Fruit St, Suite 10
Concord, NH 03301-2429

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
DW 19-177 Lakes Region Water Company (Request for Change in Rates, Dockham Shores):				
Participate in technical session,	Jun 2	1.50	60.00	90.00
Prepare recommendation memo.	Jun 15 - Jul 14	9.00	60.00	540.00
All with a primary focus on engineering issues.				
				\$630.00
DW 19-135 Lakes Region Water Company (Approval of Long Term Debt):				
Provide input for set 5 discovery questions.	Apr 9 - 11	3.50	60.00	210.00
Prepare recommendation memo.	Jun 15 - Jul 14	3.00	60.00	180.00
All with a primary focus on engineering issues.				
TOTAL				1,020.00

072

INVOICE

Douglas W Brogan

4 Russell St.
Concord, NH 03301
Phone 603-225-3508
Vendor Code 231075

INVOICE #11
DATE: 12/28/2020

TO:

NH Public Utilities Commission
21 South Fruit St, Suite 10
Concord, NH 03301-2429

FOR:

P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
DW 19-177 Lakes Region Water Company (Request for Change in Rates, Dockham Shores): Prepare for and participate in December 17 final hearing, with a primary focus on engineering issues.	Dec 14 - 17	6.50	60.00	390.00
TOTAL				390.00

Please make all checks payable to Douglas W Brogan

THANK YOU FOR YOUR BUSINESS!



LAKES REGION WATER CO., INC.
P.O. BOX 389
MOULTONBOROUGH, NH 03254
(603) 476-2348

BANK OF NEW HAMPSHIRE
New Hampshire's local bank
54-7027/2117

1/9/2020

PAY TO THE
ORDER OF

Postmaster

\$ 25.50

Twenty-five and — 50/100

MEMO



[Signature]
AUTHORIZED SIGNATURE

⑈017136⑈ ⑆211770271⑆ 82459853 6⑈

01142020
>021410080<
HSBC Bank USA N.A.
>021410080<
This endorsement
added electronically

Docket No. DW 19-177
Order No. 200446
Clerk #: 22
Account #: 000000
DO NOT WRITE
DATE: 01/09/2020
RESERVED FOR FINANCIAL INSTITUTION

Padlock design is a certification mark of the Check
The security features listed below as well as
industry guidelines. Absence of these features
Security Features
MP Microprint: Purpose
Tary type on front and back of document
photocopied
Security Paratograph: Copy resistant security paratograph on fr
Warning Bands/MP Padlock Logo: Warns receivers to be aware of detailed
MICR Penetrating Ink: Prevents chemical etching and alteration of
FEDERAL RESERVE BOARD OF GOVERNMENT



LAKES REGION WATER CO., INC.

P.O. BOX 389
MOULTONBOROUGH, NH 03254
(603) 476-2348

BANK OF NEW HAMPSHIRE
New Hampshire's local bank
54-7027/2117

01/13/2

PAY TO THE
ORDER OF

U.S. Postal Service

\$ **25.50

Twenty-five and 50/100*****

U.S. Postal Service
Moultonborough, NH 03254

MEMO



AUTHORIZED SIGNATURE

⑈017137⑈ 1:211770271: 82459853 6⑈

Padlock design is a certification mark of the C

The security features listed below as well industry guidelines. Absence of these featu

Security Features	Purpose
MP Microprint:	Try type on front and back of doc
Security Pantograph:	prelopped
Warning Bands/MP Padlock Logo:	Copy request security pantograph

MICR Penetrating Ink: Warns receivers to be aware of st

Prevents chemical filing and alter

FEDERAL RESERVE BOARD OF G

01162020
>021410080<
HSBC Bank USA N.A.
>021410080<
This endorsement
added electronically

Object 0904067: UUUI
DO NOT WRITE IN THIS AREA
RESERVED FOR FINANCIAL IN

Docket No. DW 19-177

INVOICE

COPY

Steven E. Patnaude, LCR
12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@lds.net

Bill to: Leah Valladares, Utilities Mgr.
Lakes Region Water Company
420 Governor Wentworth Hwy.
P.O. Box 389
Moultonborough, NH 03254

INVOICE NO.: 2020-012

DATE: 03-23-20
TERMS: Net 30 days
DUE DATE: 04-23-20

SHIP DATE: 03-19-20

SHIPPED VIA: By e-mail ONLY

**DOCKET NO.: DW 19-177 LAKES REGION WATER COMPANY
AND DOCKHAM SHORES:**
Request for Change in Rates.
(Prehearing conference)

SERVICES PROVIDED:

Original & 1 copy of a 22-page transcript of the prehearing conference held on **March 4, 2020**, including appearance fee

(Original delivered to PUC on 03-19-20)

	AMOUNT
	\$ 246.00
SUBTOTAL =	\$ 246.00
SHIPPING =	\$
TOTAL DUE =	\$ 246.00

Please remove bottom portion and return with payment

ENTERED APR 01 2020

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2020-012

Company billed: LRWC

Amount: \$ 246.00

186.12-18076

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net



Bill to: Leah Valladares, Utilities Mgr.
Lakes Region Water Company
420 Governor Wentworth Hwy.
P.O. Box 389
Moultonborough, NH 03254

INVOICE NO.: 2020-055

DATE: 01-15-21
TERMS: Net 30 days
DUE DATE: 02-15-21

SHIP DATE: 01-07-21

SHIPPED VIA: By e-mail ONLY

**DOCKET NO.: DW 19-177 LAKES REGION WATER COMPANY
AND DOCKHAM SHORES:**
Request for Change in Rates.

186.12-18

SERVICES PROVIDED:

Original & 1 copy of a **59-page transcript** of the hearing held
on **December 17, 2020**, including appearance fee and condensed
version for NHPUC file >
(Original delivered to PUC on 01-07-21)

AMOUNT

\$ 464.50

SUBTOTAL = \$ 464.50

SHIPPING = \$

TOTAL DUE = \$ 464.50

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2020-055

Company billed: LRWC

Amount: \$ 464.50

Advertiser Account Number	Billing Date	Total Amount Due	Statement Number
152675	02/29/2020	\$808.60	24273
Billing Period	Terms of Payment	Payment Due Date	Page#
02/01/20-02/29/20	Net 30	03/30/2020	1
Sales Area Number	Advertiser Name		
13	LAKES REGION WATER CO INC		

Previous Balance	\$0.00
Payments on Account	
New Charges, Debits	\$808.60
Credit Adjustments	
Finance Charges	
Total Amount Due	\$808.60

DATE	REFERENCE NO.	DESCRIPTION	AMOUNT
02/10/2020	8981 Legals	DW 19-177 Runs 02/10	\$0.00
		Balance Forward (Insertions 1)	\$808.60
		\$9-186-12 ✓	
		Total Discounts Applied:	

CURRENT	30 DAYS AND OVER	60 DAYS AND OVER	90 DAYS AND OVER	TOTAL DUE
\$808.60	\$0.00	\$0.00	\$0.00	\$808.60

PAYMENT TERMS: NET 30

PAYMENT DUE DATE

03/30/2020

CUSTOMER NAME		
LAKES REGION WATER CO INC		
ACCOUNT	BILLING DATE	STATEMENT#
152675	02/29/2020	24273
AMOUNT DUE		AMOUNT ENCLOSED
\$808.60		

Union Leader Corporation
ATTN: Accounts Receivable
PO Box 9555
Manchester, NH 03108

CHECK ENCLOSED ☐

Please make check payable to: **Union Leader Corporation**

Be sure to include your account number on your check. Please do not staple or paperclip payment to remittance stub.

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