

Proposed Surcharge

	(1)	(2)	(3)
	Total	Temp/Perm	RCE
Temporary/Permanent Rate Reconciliation	\$ (38,065.44)	\$ (38,065.44)	
Rate Case Expenses	\$ 94,767.62		\$ 94,767.62
Total Amount	\$ 56,702.18	\$ (38,065.44)	\$ 94,767.62
Total Consolidated Metered Customers	1183	1183	1183
Total Consolidated Unmetered Customers	645	645	645
Total WVG Pool	1	1	1
Total Customer Base	1,829	1829	1829
Surcharge per customer	\$ 31.00	\$ (20.81)	\$ 51.81
Surcharge per quarter for 2 quarters *	\$ 15.50	\$ (10.41)	\$ 25.91

Recoupment of Difference between Temporary Rates and Permanent Rates

	(1)	(2)	(3)
	Temporary Rate	Permanent Rate	Difference
<u>DIFFERENCE BETWEEN RATES</u>			
Metered Customers - Fixed	\$ 151.98	\$ 148.31	\$ (3.67)
Dockham Shores Customers Fixed	\$ 145.42	\$ 148.31	\$ 2.89
WVG Pool	\$ 448.67	\$ 442.70	\$ (5.97)
Unmetered Customers- Fixed	\$ 193.23	\$ 190.10	\$ (3.13)
Wildwood Customers- Fixed	\$ 169.65	\$ 190.10	\$ 20.45
Volumetric Charge Rate:			
Per 100 Cubic Feet Used	\$ 5.900	\$ 5.770	\$ (0.13)
Per 100 Gallons Used	\$ 0.757	\$ 0.771	\$ 0.01

Reconciliation between Temporary and Permanent Rate

Total Metered Customers-			
	Billed Temp Rate	Permant Rate	Difference
Metered Customers	\$ 1,140,790.96	\$ 1,113,243.24	\$ (27,547.72)
Dockham Shores Customers	\$ 62,606.50	\$ 63,850.71	\$ 1,244.21
Unmetered Customers	\$ 759,379.87	\$ 747,079.20	\$ (12,300.67)
WVG Pool	\$ 2,692.02	\$ 2,656.20	\$ (35.82)
Wildwood Customers	\$ 55,848.17	\$ 62,580.24	\$ 6,732.07
Total All Consolidated Customers	\$ 2,021,317.52	\$ 1,989,409.58	\$ (31,907.94)
Metered usage in 100ccf	\$ 310,691.32	\$ 303,845.58	\$ (6,845.74)
Dockham Shores usage per 100 gals	\$ 37,172.33	\$ 37,860.57	\$ 688.24
Total Usage Billed	\$ 347,863.65	\$ 341,706.15	\$ (6,157.50)
Yearly Surcharge			\$ (38,065.44)

DW 22-068 Lakes Region Water Co. Inc- Date filed October 19, 2022
DW 20-187 Lakes Region Water Company, Inc. - Date filed January 15, 2021
1905.01 Estimated Rate Case Expenses
Accounting Period ending July 27, 2023

Puc 1905.01(a)(1)			
A detailed description of rate case expenses actually incurred as of the date of the filing and projected total rate case expenses that include:			
(a) Name of Service Provider	(b) Procurement Process	(c) Actual Expense Incurred	(d) Description of Charges or Service Rendered to date.
Stephen P. St. Cyr & Associates	Competitive Bid	\$ 48,477.29	Services procured include accounting, testimony, consulting, responding to data requests & attendance at technical sessions and hearings.
Leone, McDonnell & Roberts	Additional Vendor	\$ 125.00	Assistance in responding to data requests related to DW 18-056
Total of Accounting Services		\$ 48,602.29	
NH Water Law			
	Competitive Bid	\$ 43,827.83	Services to include consulting, filings, responding to data requests and attendance at technical sessions and hearings.
Total of Legal Services		\$ 43,827.83	
Steve E. Patnaude, LCR	Retained by Commission	\$ 235.00	Stenographer -Prehearing Conference held May 03, 2021
Steve E. Patnaude, LCR	Retained by Commission	\$ 563.50	Stenographer -Hearing on Temporary Rates held September 8, 2021
Steve E. Patnaude, LCR	Retained by Commission	\$ 800.00	Stenographer -Hearing on settlement agreement for Permanent Rates held May 27, 2022
Steve E. Patnaude, LCR	Retained by Commission	\$ 251.50	Stenographer- Prehearing Conference Step Adj on February 1, 2023
NH PUC-DOE	Retained by Commission	\$ 300.00	DW 20-187 Review filing/discovery responses, prep and review DR Set 2 with focus on engineering issues.
NH PUC-DOE	Retained by Commission	\$ 187.50	DW 22-068 Step Adj-Review filing/audit report, prep and review DR Set 1, prep and attend Jan 31 team meeting. Primary focus on engineering issues.
Total Other Services		\$ 2,337.50	
Grand total of expenses actually incurred		\$ 94,767.62	
Puc 1901.01(a)(2)			
A list of services to be rendered on behalf of the utility in the full rate case by any vendor.			
There are no additional vendors than who have been listed above.			
Puc 1901.01(a)(3)			
Total estimated cost of each service.			
Estimated cost of each Service is as follows;			
Service	Estimate	Actual	Remaining Estimate
Accounting	\$ 58,000.00	\$ 48,602.29	\$ 9,397.71
Legal	\$ 40,000.00	\$ 43,827.83	\$ (3,827.83)
Other	\$ 2,000.00	\$ 2,337.50	\$ (337.50)

Lakes Region Water Company, Inc.
DW 20-187 Rate Case Expenses- Account 186.12
March 20, 2020 - July 27, 2023

	Date	Num	Name	Memo/Description	Account	Amount	Balance
Leone, McDonnell & Roberts							
	07/31/2021	659977	Leone, McDonnell & Roberts	PUC Questions on deferred tax items	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	125.00	125.00
Total for Leone, McDonnell & Roberts						\$ 125.00	
Stephen P. St. Cyr & Associates							
	05/31/2020	5312020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case 1 hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	140.00	140.00
	06/30/2020	63020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case 1.5 hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	210.00	350.00
	08/31/2020	8312020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case .125	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	17.50	367.50
	09/30/2020	9302020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case 1.3125hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	183.75	551.25
	10/30/2020	10302020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case 3.375hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	472.50	1,023.75
	11/30/2020	12052020	Stephen P. St. Cyr & Associates	2020 LRWC Rate Case 19.8125hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,872.81	3,896.56
	12/31/2020	12312020	Stephen P. St. Cyr & Associates	DW 20-187-LRWC Rate Case 67 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	9,715.00	13,611.56
	01/31/2021	2022021	Stephen P. St. Cyr & Associates	DW 20-187-LRWC Rate Case 18.19hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,637.19	16,248.75
	02/28/2021	2282021	Stephen P. St. Cyr & Associates	DW 20-187-LRWC Rate Case 12.1875 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,767.19	18,015.94
	03/31/2021	3312021	Stephen P. St. Cyr & Associates	Audit-DW 20-187. 125	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	18.13	18,034.07
	03/31/2021	3312021	Stephen P. St. Cyr & Associates	DW 20-187-LRWC Rate Case 1 hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	145.00	18,179.07
	04/30/2021	4302020	Stephen P. St. Cyr & Associates	DW 20-187-LRWC Rate Case 625 hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	90.62	18,269.69
	05/31/2021	5312021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 4.25 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	616.25	18,885.94
	06/30/2021	6302021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 10.875 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,576.88	20,462.82
	07/31/2021	7312021	Stephen P. St. Cyr & Associates	DW 20-187 Audit 3.5 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	507.50	20,970.32
	07/31/2021	7312021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 9.375hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,359.38	22,329.70
	08/31/2021	8312021	Stephen P. St. Cyr & Associates	DW 20-187 Audit. 125 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	18.13	22,347.83
	08/31/2021	8312021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 9 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,305.00	23,652.83
	09/30/2021	9302021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 24.875 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,606.88	27,259.71
	10/31/2021	10312021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 9.75 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,413.75	28,673.46
	11/30/2021	113021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 3.75 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	543.75	29,217.21
	12/31/2021	12312021	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 14.0625 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,039.06	31,256.27
	01/31/2022	13122	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 18.75 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,718.75	33,975.02
	02/28/2022	2282022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 13 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,885.00	35,860.02
	03/31/2022	3312022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 5.8125 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	842.81	36,702.83
	04/30/2022	4302022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 11.625 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,685.63	38,388.46
	05/31/2022	5312022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 16.75	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,428.75	40,817.21
	06/30/2022	6302022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 2.625hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	380.63	41,197.84
	07/31/2022		Stephen P. St. Cyr & Associates	DW 20-187 Rate Case .5625 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	389.69	41,587.53
	08/31/2022	8312022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case .25 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	36.25	41,623.78
	09/30/2022	9302022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 7.375hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,069.38	42,693.16
	10/31/2022		Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 5.625hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	815.63	43,508.79
	11/30/2022	113022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 2.125 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	308.12	43,816.91
	11/30/2022	113022	Stephen P. St. Cyr & Associates	DW 22-068 Step Adj 1hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	145.00	43,961.91
	12/31/2022	12312022	Stephen P. St. Cyr & Associates	DW 22-068 Step Adj 4.50hr	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	652.50	44,614.41
	12/31/2022	12312022	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case .625	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	90.62	44,705.03
	01/31/2023	1312023	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 4.25	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	637.50	45,342.53
	02/28/2023	2282023	Stephen P. St. Cyr & Associates	Prehearing conference mileage 170.63	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	106.63	45,449.16
	02/28/2023	2282023	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 11.6875	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,753.13	47,202.29
	03/31/2023	3312023	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 7.25 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,087.50	48,289.79
	04/30/2023	4302023	Stephen P. St. Cyr & Associates	DW 20-187 Rate Case 1.125hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	168.75	48,458.54
	06/30/2023	6302023	Stephen P. St. Cyr & Associates	Temp/Perm conversation .125hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	18.75	48,477.29
Total for Stephen P. St. Cyr & Associates						\$ 48,477.29	
				Total Accounting		\$ 48,602.29	
NH Water Law							
	11/26/2021	1087	NH Water Law	November/December 2020 4.9 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	857.50	857.50
	02/27/2022	1094	NH Water Law	January 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,482.50	4,340.00
	06/17/2022	1110	NH Water Law	NH Water Law	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	857.50	5,197.50
	07/21/2022	1115	NH Water Law	DW 20-187 May 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	822.50	6,020.00
	07/26/2022	1123	NH Water Law	DW 20-187 June 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,872.50	7,892.50
	09/06/2022	1130	NH Water Law	July Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	542.50	8,435.00
	12/06/2022	1136	NH Water Law	Aug 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,292.50	10,727.50
	12/30/2022	1144	NH Water Law	September 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,237.50	13,965.00
	12/31/2022	1153	NH Water Law	December 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,137.50	15,102.50
	12/31/2022	1149	NH Water Law	October 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,225.00	16,327.50
	12/31/2022	1151	NH Water Law	November 2021 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	105.00	16,432.50
	07/10/2023	1175	NH Water Law	January 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,592.50	18,025.00
	07/13/2023	1182	NH Water Law	February 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,872.50	19,897.50
	07/14/2023	1184	NH Water Law	March 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	1,190.00	21,087.50
	07/14/2023	1186	NH Water Law	April 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,990.00	25,077.50
	07/19/2023	1188	NH Water Law	May 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,682.83	28,760.33
	07/21/2023	1190	NH Water Law	June 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,097.50	31,857.83
	07/23/2023	1192	NH Water Law	July 2022 Rate Case Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	35.00	31,892.83
	07/24/2023	1194	NH Water Law	August 2022 Rate Case Expense-Step	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	140.00	32,032.83
	07/25/2023	1196	NH Water Law	September 2022 Rate Case Expense-Step	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	52.50	32,085.33
	07/25/2023	1198	NH Water Law	October 2022 Rate Case Expense-Step	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	2,660.00	34,745.33
	7/25/2023	1200	NH Water Law	November 2022 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	857.50	35,602.83
	7/25/2023	1201	NH Water Law	December 2022 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	490.00	36,092.83
	7/26/2023	1203	NH Water Law	January 2023 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	245.00	36,337.83
	7/26/2023	1206	NH Water Law	February 2023 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,500.00	39,837.83
	7/27/2023	1209	NH Water Law	March 2023 Expense	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	3,990.00	43,827.83
				Total Legal		\$ 43,827.83	
NH PUC-DOE							
	11/02/2021	12469	NH PUC-DOE	Doug Brogan Invoice	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	300.00	300.00
	02/13/2023	12612	NH PUC-DOE	22-068 Step adj- Doug Brogan 01/21-01/23 2.5 hrs	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	187.50	487.50
Total for NH PUC-DOE						\$ 487.50	
Steve E. Patnaude, LCR							
	06/03/2021	2021-020	Steve E. Patnaude, LCR	DW 20-187 Transcript of Prehearing	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	235.00	235.00
	10/07/2021	2021-042	Steve E. Patnaude, LCR	DW 20-187 Transcript of Hearing Temp Rates	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	563.50	798.50
	07/01/2022	2022-018	Steve E. Patnaude, LCR	DW 20-187 Transcript of Hearing Temp Rates	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	800.00	1,598.50
	03/03/2023	2023-011	Steve E. Patnaude, LCR	DW 22-068- Transcript of Pre hearing conference	186.14 Misc. Deferred Debts:DW 20-187 LRWC Rate Case	251.50	1,850.00
Total for Steve E. Patnaude, LCR						\$ 1,850.00	
				Total OTHER		\$ 2,337.50	
TOTAL						\$ 86,685.12	

Rate Case Expense

Accounting

Invoices

\$48,602.29

DW 20-187 and 22-068
Order No. 26,790

LEONE, MCDONNELL & ROBERTS

PROFESSIONAL ASSOCIATION

PO Box 1140

Wolfeboro, NH 03894-1140

(603) 569-1953



Lakes Region Water Company, Inc.
Tom Mason
420 Gov. Wentworth Highway
PO Box 389
Moultonborough, NH 03254

Invoice No. 659977
Date July 31, 2021
Client No. 5757

SERVICE	AMOUNT
Professional services rendered in connection with the preparation of reviewed financial statements.	\$ 440.00
Professional services rendered in connection with response to Leah/PUC questions on deferred tax items.	<u>125.00</u>
PROGRESS BILLING	
Current Amount Due	565.00
Prior Balance as of 07/01/2021	905.00
07/30/2021 Payment	<u>(905.00)</u>
Total Amount Due	\$ <u>565.00</u>

0 - 30 565.00	31 - 60 0.00	61 - 90 0.00	91 - 120 0.00	Over 120 0.00	Balance 565.00
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Amount due is payable upon receipt of invoice. A finance charge of 1.50 percent per month will be charged to accounts over 30 days old.

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 vacumn	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	<u>1.75</u>
Total		<u>6.625</u>

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	<u>0.125</u>
Total		<u>0.25</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)

05/04	Review email re: Staff DRs – Set 5	<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)

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	<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

2020 Dockham Shores PUC Audit

Total 0.00

Note: Please charge these 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 1.00

Total 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	<u>0.50</u>
Total		<u>2.625</u>
Note: Please charge these costs to PUC Acct. 923, Outside Services.		
<u>2018 Tax Investigation (DW 18-056)</u>		
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		
<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>		
Total		<u>0.00</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>		
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	<u>0.125</u>
Total		<u>3.875</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>2020 Dockham Shores PUC Audit</u>		
Total		<u>0.00</u>
Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.		
<u>2020 LRWC Rate Case</u>		
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	<u>0.75</u>
Total		<u>1.50</u>
<u>PUC IR 20-089 – COVIC 19 Investigation</u>		
06/05	Talk w/Leah re: NoO	<u>0.125</u>
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

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

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.

<u>2020 LRWC Rate Case</u>	
08/17 Talk w/Leah re: 2019 F/S by DS, WW, POASI, all others and total	<u>0.125</u>
Total	<u>0.125</u>
<u>PUC IR 20-089 COVIC 19 Investigation</u>	
Total	<u>0.00</u>
<u>Grand Total</u>	<u>7.25</u>
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.		
<u>2018 Tax Investigation (DW 18-056)</u>		
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		
<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>		
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.		
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
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	0.0625
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		
<u>2020 Dockham Shores PUC Audit</u>		
Total		<u>0.00</u>
Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.		
<u>2020 LRWC Rate Case</u>		
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>
<u>PUC IR 20-089 COVIC 19 Investigation</u>		
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>
<u>Grand Total</u>		<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

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

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

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.		
<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>		
Total		<u>0.00</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>		
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	<u>0.625</u>
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		
<u>2020 Dockham Shores PUC Audit</u>		
Total		<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct 186, Misc Def Drs – DS PUC Audit.		
<u>2020 LRWC Rate Case</u>		
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	<u>3.875</u>
Total		<u>19.8125</u>
<u>PUC IR 20-089 – COVIC 19 Investigation</u>		
Total		<u>0.00</u>
<u>Grand Total</u>		<u>22.75</u>
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>

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>
Total		<u>0.25</u>

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	0.375
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	1.00
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	0.50
12/04	Review email re: Set Agr; Review Set Agr; Review Ser Sch 1; Review email re: Hearing	0.625
12/08	Review Justin's emails re: hearing	0.25
12/09	Review PUC email re: hearing; Review Justin's reply; Review Justin's email re: same	0.375
12/10	Review email re: witness list / exh; Review witness list	0.25
12/11	Talk w/Justin re: exh/hearing; Review email re: cover ltr, Exh 2&3 & Assent	0.50
12/16	Talk w/Tom re: hearing; Review Set Agr; Review Set Sch 1; Prepare email re: hearing questions	1.00
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>
Total		<u>8.375</u>

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 Acc'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	0.50
12/02	Review PUC email; Review PUC ack ltr; Talk w/Justin re: Tom's test	0.375
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	3.75
12/04	Prepare 2020 adds, depr & prop taxes sch; Prepare 2021 adds, depr & prop taxes sch; Talk w/Leah re: data needed	4.25
12/08	Review Leah's email re: 2019 emp costs; Review 2019 emp costs; Review proformed	

	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	<u>5.50</u>
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:		
DS Rate Case Work (0.375 hour @ \$140.00 / hour)		\$ 52.50
Non DS Rate Case Work (18.8125 hours @ \$145.00 / hour)		\$2,727.81
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>\$2,780.31</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.		
<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>		
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.		
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
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		
<u>2020 LRWC Rate Case</u>		
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>
<u>SPSt. Cyr</u>		
02/02/21		

Stephen P. St. Cyr & Associates

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

March 7, 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 February 2021 (see attached detail):

Current Month:		
DS Rate Case Work (2.375 hour @ \$140.00 / hour)		\$ 332.50
Non DS Rate Case Work (12.4375 hours @ \$145.00 / hour)		\$1,803.44
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>\$2,135.94</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)

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)

02/05	Review Leah's email to CoBank re: 2020 F/S; Review 2020 F/S	<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)

02/21	Review Leah's email re: temp perm rate diff; Review same	0.25
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02/25	Talk w/Leah re: temp perm rate diff; Review PUC order; Review usage calc; Review base rate calc; Review sum; Prepare email re: same; Talk w/Leah re: same	1.00
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02/27	Review Leah's email re: prop surcharge; Review cover ltr; Review prop surcharge; Review temp/perm rate diff; Review RC exp sum; Review Justin's email / Leah's Reply; Talk w/Leah re: same	0.75
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02/28	Review Justin's email re: comments; Review Justin's comments on cover ltr & sch	<u>0.375</u>
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Total		<u>2.375</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 LRWC Rate Case

02/02	Review PUC email re: serv list ch; Review Serv list ch; Review Leah's reply; Review PUC reply; Review PUC email re: tariff; Review Justin's reply	0.4375
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02/03	Review Justin's email; Review PUC reply; Review Justin's reply; Review webex invite	0.25
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02/04	Talk w/Leah & Justin re: prop temp rate tariffs; Review PUC email re: tariffs	0.50
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02/05	Review PUC email re: tariff discussion; Review prop temp rate sch – rate calc for LRWC, DS & WW; Pencil in changes to tariff pgs for LRWC, DS & WW; Review prop perm rate sch – rate calc for LRWC, DS & WW; Pencil in changes to tariff pgs for LRWC, DS & WW; Review prop perm rate sch – rate calc for Total; Pencil in changes to tariff pgs for LRWC, DS & WW; Prepare email re: tariff pgs in word; Review Leah's resp; Review Leah's email re: tariff pgs in word	2.75
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02/08	Review redlined tariff pgs; Prepare tariff pg tabs; Scan/Email prop tar pgs; Review Tom's test; Review pet; Review var emails re: tariff pgs	1.50
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02/09	Review email; Review cover ltr; Review redline tariff pg; Review revised tariff pg	0.375
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02/10	Review email; Review amended cover ltr; Review amended redline tariff pg; Review amended revised tariff pg	0.50
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02/11	Review PUC email; Review Staff's comp ltr; Talk w/Leah & Justin re: cover ltr / motion; Review prop temp rate tariff pgs; Review prop perm rate tariff pgs – sep; Review prop perm rate tariff pgs – cons; Prepare email re: same; Review email re: Assented-to Motion; Review Assented-to-Motion; Review prop temp rate tar pg for DS; Talk w/Leah; Reply to email re: same; Review email to PUC re: same	1.75
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02/12	Talk w/Leah; Review cover ltr; Review rates on rev tar pgs; Review Motion to Amend; Review rates on rev DS tar pg; Reply to email	0.625
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02/17	Review PUC email re: Prop Motion to Amend temp rate req; Talk w/Leah re: same; Review var emails re: webex mtg; Review email re: webex invite	0.375
02/19	Review Leah's email re: tariff discussion; Review Justin's email re: same; Prep for / Part in webex mtg w/Co & PUC Staff re: tariff pgs; Mt w/Leah & Justin re: same; Review Justin's email re: Motion/eff date	2.00
02/24	Review Justin's ltr re: rev taf pgs; Review Justin's revised ltr; Review Leah's Motion & revised tar pgs; Review var emails re: taf pgs	0.50
02/25	Review Leah's email re: rev tar pgs; Review rev tar pgs	0.25
02/27	Review Justin's email re: Rev Tar Pgs & Motion to Amend; Review same	<u>0.375</u>
	Total	<u>12.1875</u>
	<u>Grand Total</u>	<u>14.8125</u>

SPSt. Cyr
03/07/21

Stephen P. St. Cyr & Associates

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

April 3, 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 March 2021 (see attached detail):

Previous Balance		(\$2,780.31)
Current Month:		
DS Rate Case Work (1.75 hour @ \$140.00 / hour)		\$ 245.00
Non DS Rate Case Work (3.00 hours @ \$145.00 / hour)		\$ 435.00
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>\$ 680.00</u>
Total Current Balance		<u>(\$2,100.31)</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>2019 Dockham Shores rate case (DW 19-177)</u>		
03/01	Review Leah's email; Temp/Perm Rate diff, RC Exp & Surcharge; Review same	0.25
03/08	Review PUC email re: Staff DRs; Review same; Review Leah's reply; Review PUC reply; Talk w/Leah re: same	0.625
03/11	Review email; Review Co resp to Staff DRs; Review recal; Talk w/Leah re: same; Review email; Review filing	<u>0.875</u>
Total		<u>1.75</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
03/09	Talk w/Leah re: YE; Review email re: 9/30/20 F/S	0.125
03/10	Review 9/30/20 B/S & P&L; Review 2019 tax acct bal; Prepare email re: tax accts; Review Leah's reply; Review 2019 PUC Ann Rep; Review 2019 req for sup info; Update same; Prepare email re: same; Review Leah's reply	1.50
03/30	Review Leah's email re: req for ext to file 2020 PUC Ann Rep; Review ltr re: same; Reply to same	<u>0.25</u>
Total		<u>1.875</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>		
Total		<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
03/06	Review Leah's email re: Affidavit; Review same	0.25
03/26	Review PUC email re: PUC order; Review PUC order; Reply to email re: prehearing conf date; Prepare email re: posting order to website; Review/Reply to email re: same; Review PUC email re: revised PUC order; Review revised PUC order	<u>0.75</u>
Total		<u>1.00</u>
<u>LRWC Audit</u>		
03/09	Review/Reply to email re: PUC audit	<u>0.125</u>
Total		<u>0.125</u>
Non DS Rate Case Work		<u>3.00</u>
<u>Grand Total</u>		<u>4.75</u>

SPSt. Cyr
04/03/21

Stephen P. St. Cyr & Associates

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

May 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 April 2021 (see attached detail):

Previous Balance		(\$2,100.31)
Current Month:		
DS Rate Case Work (1.125 hour @ \$140.00 / hour)		\$ 157.50
Non DS Rate Case Work (2.8125 hours @ \$145.00 / hour)		\$ 407.81
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>\$ 565.31</u>
Total Current Balance		<u>(\$1,535.00)</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>2019 Dockham Shores rate case (DW 19-177)</u>		
04/01	Talk w/Leah re: eff date	0.125
04/06	Review surcharge prop; Talk w/Leah re: same	0.75
04/16	Review Leah's emails re: sup resp to Staff DRs; Review same	<u>0.25</u>
Total		<u>1.125</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
04/01	Review Leah's email re: PUC approval of ext; Review same; Talk w/Leah re: PUC approval of ext & book depr	0.375
04/06	Review book depr sch – 2020 adds; Talk w/Leah re: same	1.25
04/14	Review Leah's reply to Evan's email re: draft F/S, Fixed Asset reports & tax pay	0.125
04/15	Review Evan's reply	0.0625
04/28	Talk w/Leah re: YE, F/S, PUC Ann Rep & PA-20	0.125
04/30	Review Leah's email re: req for ext for PUC Ann Rep	<u>0.125</u>
Total		<u>2.0625</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>		
04/01	Talk w/Tom re: use of funds	<u>0.125</u>
Total		<u>0.125</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
04/01	Talk w/Tom re: sup rate filing	0.125
04/28	Talk w/Leah re: Prehearing Conf & Tech Ses	0.125
04/30	Review PUC email re: draft proc sch; Review same; Prepare email re: same	<u>0.375</u>
Total		<u>0.625</u>
<u>LRWC Audit</u>		
Total		<u>0.00</u>
Non DS Rate Case Work		<u>2.8125</u>
<u>Grand Total</u>		<u>3.9375</u>

SPSt. Cyr
05/02/21

Stephen P. St. Cyr & Associates

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

June 4, 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 May 2021 (see attached detail):

Previous Balance		(\$1,535.00)
Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (14.875 hours @ \$145.00 / hour)		\$2,156.88
Reimbursable Expenses:		
	Copies	0.00
	Postage	0.00
	Scan/Email	15.82
	Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing		<u>\$2,172.70</u>
Total Current Balance		<u>\$ 637.70</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>2019 Dockham Shores rate case (DW 19-177)</u>		
Total		<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
05/13	Talk w/Ton re: truck / truck fin	0.125
05/14	Talk w/Leah re: F/S & PUC Ann Rep	0.125
05/17	Review var emails re: PUC Ann Rep; Review var PUC Ann Rep pgs & sup docs	1.50
05/21	Prepare email re: tax entries; Review Leah's email re: same	0.125
05/23	Review 2020 B/S & P&L; Prepare 2020 PUC Ann Rep	4.625
05/24	Prepare req for add'l info; Prepare email re: same; Talk w/Leah re: same; Review email re: add'l info; Review same	0.875
05/26	Review Leah's email re: final F/S; Review same	0.25
05/31	Review revised 2020 B/S & P&L; Revise/Prepare cer sch; Review 2020 PUC Ann Rep	<u>3.00</u>
Total		<u>10.625</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>		
Total		<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
05/03	Talk w/Justin re: prehearing conf & tech sess; Prep for same; Review pet; Review SPS test & sch; Review OoN; Prepare email re: conv qtr to mo & WICA; Part in pre- hearing & tech ses; Prepare email re: live excel wkbks	3.25
05/13	Review PUC email re: proc sch; Review/Post same	0.25
05/14	Review PUC email re: proc sch; Review same	0.125
05/21	Review proc sch	0.125
05/27	Review PUC email re: Staff DRs – Set 1; Review Staff DRs; Review Leah's email re: same; Review Justin's email re: same; Prepare email re: same	<u>0.50</u>
Total		<u>4.25</u>
<u>LRWC Audit</u>		
Total		<u>0.00</u>
Non DS Rate Case Work		<u>14.875</u>
<u>Grand Total</u>		<u>14.875</u>

SPSt. Cyr
06/04/21

Stephen P. St. Cyr & Associates

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

July 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 June 2021 (see attached detail):

Previous Balance		<u>\$ 637.70</u>
Current Month:		
DS Rate Case Work (2.625 hour @ \$140.00 / hour)		\$ 367.50
Non DS Rate Case Work (12.75 hours @ \$145.00 / hour)		\$1,848.75
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>\$2,216.25</u>
Total Current Balance		<u>\$2,853.95</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>2019 Dockham Shores rate case (DW 19-177)</u>		
06/07	Review PUC email re: Staff rec; Review same; Reply to email re: counter	0.375
06/08	Talk w/Leah re: Staff rec	0.25
06/09	Review Leah's email re: Staff rec; Review PUC reply	0.125
06/11	Review/Reply to email re: draft resp to Staff Rec on RC exp	0.125
06/14	Review PUC email re: RC exp; Review set agr; Prepare email re: same; Talk w/Leah re: Same; Review Leah's reply to PUC email	0.50
06/19	Review PUC email re: conf call; Review Justin & Leah's replies; Reply to same	0.25
06/24	Prep for conf call w/Staff re: recovery period; Part in same	1.00
Total		<u>2.625</u>

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

Year End / Other

06/01	Conduct final review of 2020 PUC Ann Rep; Prepare email re: same; Talk w/Leah re: A-7; Review email re: 2020 PUC Ann Rep; Talk w/Leah re: same; Review email re: same	1.375
Total		<u>1.375</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)

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)

06/07	Talk w/Tom re: int on loan; Prepare amort sch	0.25
06/29	Talk w/Leah re: fin/actual costs	0.25
Total		<u>0.50</u>

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

2020 LRWC Rate Case

06/01	Talk w/Leah re: Staff DRs	0.125
06/08	Talk w/Leah re: Staff DRs	0.50
06/14	Review/Reply to email re: Co resp to Staff DRs	0.125
06/15	Review Co resp to 1-1, 2, 3, 4 & 5; Prepare email re: 1-3; Review Leah's reply re: 1-3, DRs & ext	0.625
06/16	Review email re: 1-10; Review sup docs	0.25
06/17	Review Staff DRs 1-10; Review SPS 3F & 3G; Review sup docs; Prepare email re: 2020 adds/rets by system, by acct; Talk w/Leah re: same; Review Justin's email re: req for ext; Review same; Review Leah's email re: 2020 adds/rets; Review tran rep; Review 2020 adds rep; Review 2020 rets rep	1.125
06/18	Talk w/Tom re: Co resp to DRs	0.125
06/21	Review total co perm RC sch 3F; Review 2020 adds; Update 3F; Review state/local prop taxes; Prepare email re: NHDRA notice & local prop tax rate; Review 3G; Review 2020 rets; Update 3G; Prepare email re: 2019 depr exp on retired assets; Review reply re: prop taxes; Review NHDRA notice; Review local prop tax rates; Review reply to 2019 depr exp; Talk w/Leah re: same	2.25

06/22	Review NHDRA notice; Review 12/31/19 total net util plant; Calc %; Updated state prop taxes; Input 2020 local prop tax rates; Update local prop taxes; Review 2020 rets; Update same	1.00
06/23	Review updated Sch 3F; Review updated Sch 3G; Prepare email re: same; 06/23 Talk w/ Leah re: Staff DRs – Set 1, 16-19; Review Staff DRs – Set 1, 16-19; Review Total Co perm rate sch; Review LRWC perm rate sch; Review DS perm rate sch; Review WW perm rate sch; Draft resp; Review same; Prepare email re: same; Review Co resp; Prepare email re: comments; Talk w/Leah re: same/1-13; Draft resp to 1-13d; Review same; Prepare email re: same	3.50
06/24	Review Co resp to 1-4c; Discuss/Finalize same; Review Justin’s email re: Co resp / confidentiality; Review multiple emails re: Co resp	1.00
06/29	Talk w/Leah re: Exp adj	<u>0.25</u>
Total		<u>10.875</u>
<u>LRWC Audit</u>		
Total		<u>0.00</u>
Non DS Rate Case Work		<u>12.75</u>
<u>Grand Total</u>		<u>15.375</u>

SPSt. Cyr
07/02/21

Stephen P. St. Cyr & Associates

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

August 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 July 2021 (see attached detail):

Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (13.375 hours @ \$145.00 / hour)		\$1,939.38
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>\$1,939.38</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>2019 Dockham Shores rate case (DW 19-177)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
07/29	Talk w/Leah re: oper mgr pos	0.375
07/30	Talk w/Leah re: truck, E-22 & fin	<u>0.125</u>
	Total	<u>0.50</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>		
	Total	<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
07/16	Prepare email re: tech ses on temp rates	0.125
07/19	Talk w/Leah re: tech ses; Review proc sch; Prepare email re: tech ses	0.375
07/20	Review DOE reply; Review DOE email re: webex invite; Review temp rate sch; Review temp rate test; Review Total Co perm rate sch; Review Total Co r of r info; Review Tom's test; Review petition; Review cover ltr; Prepare email re: temp rates; Talk w/Leah re: same	2.25
07/21	Talk w/Tom re: tech ses; Prep for / Part in tech ses; Talk w/Leah & Tom re: tech ses / set agr; Review Motion to Amend Temp Rate Req; Prepare email re: brief sum	2.75
07/22	Review DOE email re: Staff DRs – TS1; Review DOE email re: F/U discussion	0.25
07/26	Talk w/Leah re: temp rates for DS; Talk w/Justin re: same; Prepare email re: Co resp to Staff DRs TS1; Review reply; Review email re: Co resp to Staff DRs TS1; Review email re: RC exp; Review RC exp	0.75
07/28	Talk w/Justin re: prep for call w/Staff	0.25
07/29	Review Motion to amend; Review DS rates; Review WW rates; Recalc WW rates w/30% inc; Prepare email re: rates; Part in Team mtg w/Staff; Part in zoom mtg w/Co; Review Justin's email re: temp rate set agr; Review same	<u>2.625</u>
	Total	<u>9.375</u>

LRWC Audit

07/01	Review PUC Audit’s email re: F-48; Review diff	0.25
07/02	Review Leah’s email re: review; Review Leah’s reply	0.25
07/06	Talk w/Leah re: debt exp / amort period	0.375
07/16	Review email re: Draft audit rep; Review draft AIs; Reply to same	0.375
07/19	Talk w/Leah re: draft audit rep	0.125
07/26	Talk w/Leah re: draft audit rep; Review email re: revised draft audit rep; Review same	0.50
07/29	Review eq cap of revised draft AR; Review AI#6; Draft Co com; Prepare email re: same	0.75
07/30	Talk w/Leah re: Co comments; Review Co resp; Review cert text; Propose change to Co resp to AI#7; Review Leah’e email re: Co resp; Review Co resp to AI#7	<u>0.875</u>
Total		<u>3.50</u>
Non DS Rate Case Work		<u>13.375</u>
<u>Grand Total</u>		<u>13.375</u>

SPSt. Cyr
08/01/21

Stephen P. St. Cyr & Associates

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

September 6, 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 August 2021 (see attached detail):

Current Month:		
DS Rate Case Work (0.75 hour @ \$140.00 / hour)		\$ 105.00
Non DS Rate Case Work (14.125 hours @ \$145.00 / hour)		\$2,048.13
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>\$2,153.13</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>2019 Dockham Shores rate case (DW 19-177)</u>		
08/05	Review DOE email re: RC Exp; Review DOE Ltr of Support; Review earlier draft; Verify amounts; Prepare email re: same; Review/Reply to email re: same; Talk w/Leah re: same	0.75
Total		<u>0.75</u>

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

Year End / Other

08/05	Talk w/Leah re: pay issue; Review email re: pay reps; Review same	0.75
08/09	Talk w/Tom re: pay inc	0.125
08/10	Review DOE email re: Ltr of Sup; Review same; Review sup docs	0.25
08/11	Review Leah's email re: DOE ltr re: 2020 PUC Ann Rep; Review DOE's email re: same; Review DOE ltr; Review PUC Order 26,340; review Leah's email E-22; Review E-22; Review PUC Clerks Office reply	0.75
08/12	Review E-22; Review DOE ltr re: 2020 PUC Ann Rep; Talk w/Leah re: pay issue; Talk w/Leah re: E-22; Review 2021 CWIP YTD; Talk w/Leah re: Co resp to DOE ltr. re: 2020 PUC Ann Rep	0.75
08/13	Review email re: amort of EBIT; Review trans rep same; Review email re: AI #21 same; Review 12/31/19 DIT calc; Review trans rep ADIT	0.625
08/23	Review Leah's email re: Co resp to DOE ltr re: 2020 PUC Ann Rep; Review DOE ltr; Review trans rep; Review Co resp to AR#21 re: ADIT; Draft resp; Review same; Prepare email re: same; Review Leah's email re: Co resp; Review resp; Review att	1.50
Total		<u>4.75</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)

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

2019 Financing (DW 19-135)

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

2020 LRWC Rate Case

08/03	Review DOE email re: ltr granting ext, sup order & hybrid hearing guideline; Review same; Review Leah's email re: draft temp set rate agr; Review Justin's reply	0.625
08/04	Review Justin's email re: draft temp rate set agr; Review DOE reply; Review Justin's reply	0.25
08/09	Review/Reply to Leah's email re: temp rate sch	0.125
08/12	Review draft temp rate set; Make notes; Prepare prop temp rate sch; Review same; Talk w/Leah re: same	1.50
08/13	Review email re: prop rate explanation; Review same; Talk w/Justin re: draft temp rate set agr; Review email re: same	0.50

08/17	Review prop temp rates; Review prop temp & perm rate exp; Prepare email re: 2019 avg cons data for LRWC & DS; Review 2019 cons & meter count sch; Talk w/Leah; Calc avg qtr cust cons for LRWC & DS; Calc cust bills for LRWC M & UM, DS WW; Review same; Prepare email re: same	1.25
08/18	Review temp rates; Review temp rate sch; Review avg qtrly cust bills; Review temp rate agr; Talk w/Justin	0.75
08/19	Review avg qtrly cust bills; Review 2019 cons data; Calc avg ann cust bill; review same; Adds notes re: 2019 cons data; Prepare email re: same; Review/Reply to email re: same; Prepare email re: same; Review Justin's email re: draft temp rate set agr; Review same; Review att; Review DOE reply	1.375
08/20	Review DOE's email re: set agr; Review Justin's reply; Review Justin's email re ;Exh; Review DOE's reply; Review Justin's reply; Review DOE's reply	0.375
08/23	Review DOE email re: edits; Review draft set agr w/edit; Review att w/edits; Review Leah's email re: same; Prepare email re: same; Review Justin's email re: reply to DOE email; Review Justin's email re: LOV int	0.625
08/24	Review DOE email re: comb Set Agr w/Att; Review same	0.25
08/27	Review LOV HOs' reply; Review Justin's reply; Review Justin's email re: Co panel ; Review Justin's email re: Temp Rate Agr w/Sch & Exh; Talk w/Justin re: Temp Rate Agr; LOV & hearing	0.625
08/31	Review Justin's email re: temp rate set agr; Review cover ltr; Review agr; Talk w/Justin re: LOV; Review 2019 B/S, P&L & TB; Prepare email re: LOV B/S & P&L; Review Leah's reply	<u>0.75</u>
Total		<u>9.00</u>
<u>LRWC Audit</u>		
08/27	Review DOE email re: final audit rep; Review Leah's email re; same	<u>0.125</u>
Total		<u>0.125</u>
<u>Millbrook</u>		
08/24	Talk w/Ingram re: P&S	<u>0.25</u>
Total		<u>0.25</u>
Non DS Rate Case Work		<u>14.125</u>
<u>Grand Total</u>		<u>14.875</u>

SPSt. Cyr
09/06/21

Stephen P. St. Cyr & Associates

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

October 1, 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 September 2021 (see attached detail):

Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (26.25 hours @ \$145.00 / hour)		\$3,806.25
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>\$3,806.25</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>2019 Dockham Shores rate case (DW 19-177)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
09/02	Review 2020 PUC Ann Rep; Calc 2020 act rofr	0.50
09/03	Review Leah's email re: TWW 2020 F/S; Review same	0.25
09/14	Review Leah's email re: 2020 & 2019 Ind Accts' Review Rep; Review same	<u>0.25</u>
	Total	<u>1.00</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>		
	Total	<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
09/01	Review var emails re: sch; Reply to same; Talk w/Leah re: hearing; Review Justin's email re: same; Review Leah's reply; Reply to same; Review Leah's email Re: LOV 2019 B/S & P&L; Review same; Talk w/Leah re: same; Review Justin's email re: witnesses; Review DOE email re: same; Review Justin's email re: exh list; Review Justin's email re: hearing; Review PUC web mod's email re: webex invite	1.50
09/02	Review 2019 LOV B/S & P&L; Prepare email re: 2020 LOV B/S & P&L; Calc LOV 2020 rofr	0.75
09/03	Review Leah's email re: LOV 2020 F/S; Review same; Prepare email re: Q&A for Hearing; Review reply	0.50
09/07	Prep for hearing; Review Set AGr – Temp Rates; Review Sch 1; Review temp rate test; Review temp rate RC Exh for LRWC, DW & WW; Review 2019 act rofr; Review LOV DRs – Set 1; Review Co resp; Review Fixed Asset sch; Review 2016 – 2020 O&M Exp sch; Review Justin's email re: outline & Qs for the hearing; Review same; Draft resp to LOV rev req & rates; Prepare email re: same; Talk w/Leah re: draft resp	4.00
09/08	Prep for hearing; Talk w/Justin re: same; Part in hearing; Talk w/Tom & Leah	3.75
09/09	Review DOE email re: DRs – Set 2; Review same; Prepare email re: same	0.50
09/10	Review Leah's email re: 2-31 & 32; Review Leah's email re: assignments; Review SPS's assignments; Prepare email re: same	0.50
09/13	Review DOE DRs – Set 2; Review SPS DRs; Review sup docs; Review Leah's questions/comments	0.625
09/14	Setup SPS resp; Draft resp to 2-2; Review resp to 1-4; Review resp to 1-9; Draft resp to 2-17 c.iv.; Review 2-18 & AIs #9&10; Review 2-19 & Sch 3H&3I; Prepare email re: same; Talk w/Leah re: same	2.25
09/17	Review Leah's email re: 2-19 / plant data; Review 2-18; Prepare email re: pay/ben wkst; Talk w/Leah re: same; Review Sch 3H; Review 2021 plant data	0.625
09/20	Review B/S as of 7/31/21; Review assets per FA & QBs; Review assets by GL; Extract 2021 assets; Update Sch 3H; Prepare email re: assets, notice of value & tax bill	

	& local tax rates; Review notice of value & tax bill & local prop tax rates; Incorp same	2.50
09/21	Update Sch 3H for all 2021 assets; Prepare email re local prop tax rates / 2021 ret; Review audit adj #s 9&10; Adj Wages/Pay tax for mileage; Adj ben for 2020 HRA exp; Review Leah's email re: ext	2.125
09/22	Talk w/Leah re: ret rep	0.125
09/23	Review/Reply to email re: DRs; Review var emails re: ext	0.375
09/24	Review PUC email re: PUC order; Review Leah's email re: same; Review PUC order; Reply to Leah's email; Talk w/Justin re: DRs; Review Leah's email re: LODs; Review Justin's reply; Review 2021 FA Acq rep; Update Sch 3H; Review prepaid tax sch for local prop rates; Incorp same into Sch 3H; Review FA Disp & Gain (loss) sch; Talk w/Leah re: same; Talk w/Leah re: PUC order / eff date; Review Leah's email re: eff date; Review SPS resp to 2-18; Review SPS resp to 2-19a; Prepare email re; same	3.125
09/27	Review email re: well meters / rev/non-rev prod; Talk w/Leah re: same; Review Leah's email re: rev prod meters; Incorp same into updated Sch 3H; Review same; Prepare email re: same	1.50
09/30	Review Leah's email re: 2-18 & 2-19	<u>0.125</u>
Total		<u>24.875</u>
<u>LRWC Audit</u>		
Total		<u>0.00</u>
<u>Millbrook</u>		
09/30	Talk w/Ingram re: P&S	<u>0.375</u>
Total		<u>0.375</u>
Non DS Rate Case Work		<u>26.25</u>
<u>Grand Total</u>		<u>26.25</u>

SPSt. Cyr
10/01/21

Stephen P. St. Cyr & Associates

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

November 6, 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 October 2021 (see attached detail):

Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (11.625 hours @ \$145.00 / hour)		\$1,685.63
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>\$1,685.63</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>2019 Dockham Shores rate case (DW 19-177)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
10/20	Talk w/Leah re: APIC; Review 2020 PUC Ann Rep B/S APIC/Cap Struc	0.25
10/26	Talk w/Tom re: land, emp COLA & APIC; Talk w/Leah re: land, emp COLA & APIC	<u>1.25</u>
	Total	<u>1.50</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>		
	Total	<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
10/01	Review/Reply to Leah's email re: 2-18 & 2-19; Review/Reply to email re: 2-15; Talk w/ Justin re: Co resp	0.375
10/04	Review Leah's email re: Timber trespass; Review detailed narrative	0.375
10/05	Review FA Disp & Gain (Loss) rep; Update Sch 3I	1.50
10/06	Talk w/Leah re: Sch 3I; Review updated Sch 3I; Update Sch 3I for depr exp/AD; Review same; Prepare email re: same; Review 2-18: Review 1-5, 1-5 & 1-14; Review 2-19 ; Review Sch 3H; Draft framework for Co. resp; Prepare email re: same; Review Leah's email re: narrative for Sunrise & Paradise Drives; Review Justin's email re: 2-9, 2-15 & 2-17; Review Justin's email re: Conf Treat in resp to 2-17	2.875
10/07	Review draft resp to 2-18a; Revise same; Review updated wages, pay tax & ben adj sch; Review Staff 1-4, 5 & 14; Amend same; Review draft resp to 2-19; Prepare email re: same; Review Leah's email re: 2-18; Review/Comment on same; Review Leah's email re: 2-19; Review/Comment on same; Review Leah's email re: 2-31 & 32; Review same; Review BH ltrs; Talk w/Leah re: 2-18, 2-19, 2-31 & 2-32; Review Leah's email re: Co resp to 2-18, 2-19, 2-31 & 2-32; Review same	2.625
10/13	Review DOE email re: req for change in proc sch; Review DOE ltr	0.25
10/14	Review var emails re: Timber tres case; Review RC Exh re: Outside Serv adj; Reply to email	0.25
10/18	Review Leah's email re: 2018 & 2019 Outside Services; Review same	0.25
10/20	Review PUC email re: tatiff comp ltr; Review same	0.125
10/24	Review Leah's email re: RC exp; Review cover ltr; Review RC Exp	0.25
10/25	Review PUC email re: Proc Order re: Prop Amend to Proc Sch; Review same	0.25
10/28	Review DOE email re: DRs – Set 3; Review same; Prepare email re: same; Review Justin's email re: Remick Acres; Review var emails re: same	0.50
10/29	Talk w/Leah re: DRs – Set 3	<u>0.125</u>
	Total	<u>9.75</u>

LRWC Audit

Total 0.00

Millbrook

10/01 Review/Reply to email re: 9/30/21 F/S; Review same 0.25

10/26 Talk w/Tom re: P&S 0.125

Total 0.375

Non DS Rate Case Work 11.625

Grand Total 11.625

SPSt. Cyr
11/06/21

Stephen P. St. Cyr & Associates

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

December 3, 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 November 2021 (see attached detail):

Previous Month:		<u>\$1,685.63</u>
Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (3.75 hours @ \$145.00 / hour)		\$ 543.75
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>\$ 543.75</u>
Total Billing		<u>\$2,229.38</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>2019 Dockham Shores rate case (DW 19-177)</u>		
Total		<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
Total		<u>0.00</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>		
Total		<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
11/01	Review Leah's email re: Co resp to DRs – Set 3	0.125
11/03	Review Justin's email re: 3-3; Review Justin's comments	0.125
11/05	Review 2020 gross wages, payroll & benefits; Review Co resp to DOE DRs – Set 3; Talk w/Leah re: same; Review Co resp to 3-1	1.25
11/08	Text Leah; Review/Reply to Leah's email re: Co resp	0.25
11/17	Review DOE email re: Team Mtg invite	0.125
11/29	Prepare emails re: tech ses / set conf & DOE sch/adj; Review Leah's reply; Review final Audit report; Review AIs. Audir rec & Co resp; Prepare summary; Determine impact on DOE sch; Prepare email re: same; Review Leah's reply	1.875
Total		<u>3.75</u>
<u>LRWC Audit</u>		
Total		<u>0.00</u>
<u>Millbrook</u>		
Total		<u>0.00</u>
Non DS Rate Case Work		<u>3.75</u>
<u>Grand Total</u>		<u>3.75</u>

SPSt. Cyr
12/03/21

Stephen P. St. Cyr & Associates

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

January 1, 2022

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 December 2021 (see attached detail):

Current Month:		
DS Rate Case Work (0.00 hour @ \$140.00 / hour)		\$ 0.00
Non DS Rate Case Work (15.9375 hours @ \$145.00 / hour)		\$2,310.94
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>\$2,310.94</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>2019 Dockham Shores rate case (DW 19-177)</u>		
	Total	<u>0.00</u>
Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores		
<u>Year End / Other</u>		
12/01	Review Leah's email re: 2020 act r of r; Review same; Reply to email	0.25
12/22	Talk w/Leah re: PS well, E-22, Cap Plan, etc.	<u>0.50</u>
	Total	<u>0.75</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>		
	Total	<u>0.00</u>
Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.		
<u>2020 LRWC Rate Case</u>		
12/01	Talk w/Tom re: tech ses/set conf; Review/Reply to email re: zoom call; Review var emails same; Revie wTotal RC sch – perm rates; Prepare sum; Prepare email re: same; Review perm rate test; Reply to DOE's email; Review DOE resp; Forward same; Part in zoom call re: prep for tech sess	3.50
12/02	Prep for & part in Team Mtg w/DOE; Review DOE email re: TS2 DRs; Review DRs; Review DOE email re: Team Mtg invite; Review Justin's reply; Review DOE email re: set/hearing	3.25
12/06	Review Justin's email re: prop tax adj; Review Leah's reply; Review/Update 2020 act RofR; Prepare email re: same; Setup/Prepare SPS resp to TS 2-3; prepare email re: TS 2-2	0.625
12/07	Talk w/Leah re: TS 2-3 & 2-2; Review email re: TWW 2020 F/S; Review 2020 O&M	0.375
12/09	Review Leah's email re: 2021 adds & ets; Review Leah's email re: Co resp to TS2 DRs; Review trans rep on 2021 adds & rets; Review FA Acq rep on 2021 adds; Review FA Acq rep on 2021 adds by div; Review FA Gain (Loss) rep on 2021 rets; Review FA Gain (Loss) rep on 2021 adds by div; Update Sch 3H; Review same; Talk w/Leah; Make adj; Review same; Prepare email re: same; Review FA Gain (Loss) rep on 2021 rets; Update Sch 3I; Review same; Talk w/Leah; Prepare email re: same	4.00
12/10	Review updated Sch 3H; Review updated Sch 3I; Prepare email re: same; Talk w/Leah re: same; Review Leah's email re: Co resp to TS2 DRs; Review Co resp to TS2-1; Review Co resp to TS2-2; Review Energy 2-19b&c; Add notes to updated Sch 3H; Review Co resp to TS2-3; Prepare email re: same; Review Leah's email re: TS2-2; Review Justin's email re: Co resp; Review Justin's email re: same	1.875
12/17	Review PUC email re: proc order, sup order & hearing guidelines; Review same; Prepare email re: same; Review Leah's email re: affidavit; Review same	0.375
12/20	Reply to same	<u>0.0625</u>
	Total	<u>14.0625</u>

LRWC Audit

Total 0.00

Millbrook

12/06 Review 2020 PUC Ann Rep; Calc net utility plant; Calc net book value; Review 9/30/21
 QBs F/S; Calc net utility plant; Calc net book value; Prepare email re: same 1.00

12/07 Talk w/Leah re: calc 0.125

Total 1.125

Non DS Rate Case Work 15.9375

Grand Total 15.9375

SPSt. Cyr
01/01/22

Stephen P. St. Cyr & Associates

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

February 3, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in January 2022 (see attached detail):

Current Month (19.75 hour @ \$145.00 / hour)	\$2,863.75
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>\$2,863.75</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>		
01/06	Talk w/Leah re: Prep for YE	<u>0.125</u>
	Total	<u>0.125</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>2020 LRWC Rate Case</u>		
01/04	Review/Reply to DOE email re: tech ses; Review DOE email re: tech sess; Review DOE email re: rev req; Review Justin's reply	0.375
01/05	Review DOE email re: proc sch changes; Review same; Reply to same; Review Justin's email re: same; Review DOE reply	0.50
01/06	Talk w/Leah re: proc sch changes	0.125
01/12	Talk w/Justin re: ROE; Review DOE email re; prop proc sch changes; Review cover ltr; Review Motion to Amend Proc Sch	0.375
01/18	Review Leah's email re: RC exp; Review cover ltr & exp; Reply to email re: legal exp	0.25
01/20	Review Leah's email re: Agenda for tech ses; Review DOE's reply; Review DOE's email re: DOE's rev req sch; Review emails re: zoom call; Review Justin's email	0.625
01/24	Review DOE's email re: initial rev req perm rates, step 1 & 2; Review perm rates – total Co rev req sch; Talk w/Tom re: DOE rev req sch; Review Step 1 Adj rev req sch; Review Step 1 Adj rev req sch; Review rev red / ADIT - tax savings; Prepare email re: same; Review Leah's email re: rev/ADIT – Tax Savings; Review Leah's email re: zoom mtg.; Talk w/Justin re: DOE rev req sch; Review Justin's email re: other adj / reporting; Review Justin's email re: soom invite	4.75
01/25	Prep for & part in zoom call re: DOE initial prop rev req sch	2.50
01/26	Review PUC email re: Proc Order – Motion to Amend Proc Sch; Review same; Review Leah's email re: AI#7/2-17, 2-18 & ROE; Review Justin's reply; Review Justin's zoom invite	0.625
01/27	Prep for & part in zoon call w/Co.; Prep for & part in tech sess; Reconvene w/Co pers to review discussion with Dept; Review Leah's emails re: 2020 & 2021 prepaid taxes	4.50
01/28	Review out RC issues; Review Co prop; Review Dept prop; Prepare sum; Prepare counter; Review same; Prepare email re: same; Talk w/Leah re: same	2.625
01/30	Review Justin's email re: tech ses	0.125
01/31	Review Leah's email re: 2021 HRA pay & 2020 water testing & T&D exp; Review same; Incorp same into sum; Prepare email same; Review/Repl to Justin's email re: tech ses	<u>1.375</u>
	Total	<u>18.75</u>
<u>Millbrook</u>		
01/20	Review Ingram's var emails re: History, APA & var docs, ann reps	0.50
01/24	Talk w/Tom re: var emails / docs	<u>0.125</u>
	Total	<u>0.625</u>
<u>23 Summit View Drive Property</u>		
01/05	Review Leah's email re: Level 1 Environmental Assessment; Review Horizon options; Reply to same	<u>0.25</u>
	Total	<u>0.25</u>
<u>Grand Total</u>		
SPSt. Cyr		<u>19.75</u>
02/03/22		

Stephen P. St. Cyr & Associates

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

March 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in February 2022 (see attached detail):

Current Month (14.25 hour @ \$145.00 / hour)	\$2,066.25
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>\$2,066.25</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>		
02/07	Review Justin's email re: Canterbury HOA	0.125
02/11	Review Justin's email re: 2021 PUC Ann Rep filing	0.125
02/15	Talk w/Justin re: E-22; Review Justin's reply re: same	0.25
02/16	Talk w/Tom re: rate recovery of short life assets / meters / WICA	<u>0.125</u>
Total		<u>0.625</u>

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

2018 Tax Investigation (DW 18-056)

Total 0.00

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

2020 LRWC Rate Case

02/02	Review Sum of RC Issues; Forward same; Talk w/Leah re: same; Part in conf call re: Sum; Review add'l data; Reformat same; Scan atts; Scan/Email same; Review/Reply to Justin's email; Review var emails re: same	2.125
02/04	Review DOE email re: counter; Review same; Talk w/Tom; Talk w/Justin; Review counter further; Talk w/Leah re: same; Review Leah's email re: legal exp	1.50
02/05	Review Leah's email re: Co resp to RC exp filings; Review Aquar's RC exp filing	0.375
02/07	Review Leah's email re: Co resp to RC exp filings; Review Justin's reply; Review Leah's reply; Reply to same; Review 2020 & 2021 legal exp; Develop var avgs; Reply to same; Review DOE's counter-position; Reply to same; Review Leah's reply; Talk w/her re: same; Talk w/Tom re: same; Prepare email re: HC prem costs, div. & APIC; Review RC files; Review/Reply to Justin's email; Review div & APIC data; Reply to same; Talk w/Justin w/legal exp; Review Justin's email re: Ltr. to PUC re: RC exp; Review same; Review Justin's email re: set offer	4.375
02/08	Review Leah's email re: div/APIC; Review Leah's email/edits to PUC Ltr; Review var emails re: same; Review revised RC exp rep; Reply to same; Review Justin's conf prop resp; Reply to same; Review var emails re: same; Review Leah's email re: Barbara's costs	1.125
02/09	Talk w/Justin re: Co's counter; Review same; Prepare email re: same	0.75
02/10	Review Justin's email re: RC exp; Review Justin's email re: Co resp to DOE counter pos	0.375
02/15	Review DOE's email re: set; Talk w/Justin re: same; Review Justin's reply; Review DOE Reply; Talk w/Tom re: Team Mtg w/DOE; Prep for same; Review Co counter; Part in Team Mtg; Part in Zoom call; Part in Team Mtg	2.125
02/17	Review DOE email re: sum of DOE's resp to Co counter; Review same; Reply to same; Review Justin's email re: DOE sum; Review DOE's reply; Review Justin's reply; Review DOE's reply	0.625
02/18	Review Leah's email re: RC exp	<u>0.125</u>
Total		<u>13.50</u>

Millbrook

02/28 Review Jim's email re: PA-20 0.125

Total 0.125

23 Summit View Drive Property

Total 0.00

Grand Total 14.25

SPSt. Cyr

03/01/22

Stephen P. St. Cyr & Associates

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

April 2, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in March 2022 (see attached detail):

Current Month (9.00 hour @ \$145.00 / hour)	\$1,305.00
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>\$1,305.00</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: YE, F/S, tax returns & PUC Ann Rep; Talk w/Leah re: PUC reports / 609 rules; Review 609 rules	0.75
03/03	Talk w/Justin re: RC & legal exp	0.1875
03/07	Talk w/Tom re: excavator	0.125
03/08		0.375
03/09	Review PUC email re: PUC order on DS temp/perm rate diff & RC exp; Review same; Prepare email re: same; Review Leah's reply; Review Leah's email re: sup tar pgs; Review DOE reply	0.50
03/10	Review Leah's email re: Sup 9 & Sup 10; Review same; Review PUC reply	0.375
03/14	Prepare email re: YE, F/S & PUC Ann Rep; Review Leah's reply	0.25
03/23	Review/Reply to Leah's text; Review/Reply to Leah's text	0.125
03/25	Review Leah's email re: req for ext; Review same; Review Leah's email re: ext; Review DOE email re: same; Reply to same; Review Leah's email re: req for ext Review Same	0.50
Total		<u>3.1875</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>2020 LRWC Rate Case</u>		
03/02	Review DOE's email re: rev req schs; Review perm rate rev req sch; Review combined step inc sch; Review Justin's email re: set agr; Review DOE emails re: same	0.75
03/03	Talk w/Justin re: ROE	0.1875
03/07	Talk w/Tom re: ROE	0.125
03/16	Review DOE email re: tech ses invite; Review DOE email re: prop calc of rates	0.25
03/17	Review rev req sch for perm rates; Review rev req sch for comb step rates; Review comp of perm rates; Review comp of perm & step rates; Prepare email re: same; Review Justin's email re set agr; Review same; Part in tech ses; Part in Zoom call w/Leah & Justin; Review Justin's email re: prop tax; Review rev req sch – perm rates – prop tax; Review rev req sch – comb steps – prop tax; Reply to email	4.25
03/21	Talk w/Leah re: draft set agr	0.125
03/28	Review Justin's email re: set agr; Review DOE reply	0.125
Total		<u>5.8125</u>
<u>Millbrook</u>		
Total		<u>0.00</u>
<u>23 Summit View Drive Property</u>		
Total		<u>0.00</u>
<u>Grand Total</u>		<u>9.00</u>

SPSt. Cyr
04/02/22

Stephen P. St. Cyr & Associates

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

April 30, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in April 2022 (see attached detail):

Current Month (16.625 hour @ \$145.00 / hour)	\$2,410.63
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>\$2,410.63</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>		
04/07	Review Leah's email re: 2021 F/S; Review B/S; Review P&L; Review TB; Prepare email re: same; Review Leah's reply; Review revised F/S	1.50
04/12	Review Leah's email re: "S" sch & water loss rep; Review same; Review Leah's earlier reply; Review revised 2021 B/S, P&L & TB; Reply to same; Talk w/Leah re: YE adj	1.25
04/18	Prepare email re: tax ret, F/S & PUC Ann Rep; Review / Reply to email re: taxes	0.375
04/19	Review Leah's email re: "A" sch; Review same	0.25
04/20	Review PUC email re: DW 19-177Tariff filing; Review same; Review Leah's email re: Tariff Sup 9; Review same; Review PUC email re: DW 19-177 Revised tariff filing; Review same	0.375
04/21	Review Leah's email re: F-7, F-8, F-10, F-12 7 F-25; Reply to same; Review/Reply to email re: same; Talk w/Leah re: same; Review Evan's email re: tax entries	0.625
04/25	Review Leah's email re: Tar Sup 9; Review cover ltr; Review cancellation; Review Leah's email re: DS Tar Sup 1; Review cover ltr; Review RC Surcharge for DS	0.375
04/28	Talk w/Justin re: var matters	0.25
Total		<u>5.00</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	

2020 LRWC Rate Case

04/07	Talk w/Justin & Leah re: draft set agr; Talk w/Leah re: same	0.375
04/11	Review Justin's email re: draft set agr; Review same	0.25
04/12	Review draft set age; Review PUC order re: temp rates; Review perm rate sch; Review step adj sch; Prepare email re: same; Talk w/Leah re: draft set agr	1.75
04/19	Review DOE's email re: draft set agr; Talk w/Leah & Justin re: same; Review Leah's email re: CoBank T06 loan; Review Paradise Dr. Main costs; Review DOE email re: draft agr; Review Justin's draft reply; Review Leah's reply; Reply to same; Review Justin's email re: draft set agr / eff date of step / Audit; Review DOE's reply; Review emails re: same; Review draft set agr; Prepare email re: quick comments; Talk w/Justin re: same	2.00
04/20	Review Justin's email re: draft set agr V05; Review Leah's email re: meter inst; Review Justin's email re: draft set agr V06	0.375
04/21	Review draft set agr V06; Talk w/Justin re: same / zoom; Prep for & part in same	
	Review Justin's email re: draft set agr V07; Review DOE email re: prel review / some issues; Reply to same; Review Leah's reply; Review Justin's email re: zoom call w/DOE; Part in same; Review Justin's email re: draft set agr	2.875
04/25	Talk w/Justin re: DOE draft set agr / att / Zoom call	0.125
04/26	Review DOE email re: draft set agr & att; Review Justin's reply; Review DOE reply; Review Justin's email re: Zoom call; Review var emails re: same; Review draft set agr; Part in zoom call re: same	1.75
04/27	Review Justin's email re: draft set agr; Review same; Reply to same; Review DOE's email re: draft set agr; Review same; Part in Zoom call w/Co.; Part in Team mtg w/Co & DOE	1.75
04/28	Review var emails re: set agr / att	0.375
Total		<u>11.625</u>

Millbrook

Total		<u>0.00</u>
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23 Summit View Drive Property
Total

0.00

Grand Total

16.625

SPSt. Cyr
04/30/22

Stephen P. St. Cyr & Associates

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

June 4, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in May 2022 (see attached detail):

Prior Month's Balance		<u>\$2,410.63</u>
Current Month (23.5625 hour @ \$145.00 / hour)		\$3,416.56
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>\$3,416.56</u>
Total Billing		<u>\$5,827.19</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>		
05/02	Review Leah's email re: Req for ext of time to file 2021 PUC Ann Rep; Review ltr	0.125
05/03	Review Leah's email re: E-22; Review same	0.125
05/04	Prepare email re: tax returns, tax entries & F/S	0.125
05/13	Review PUC email re: DW 19-177 Proc Order; Review same; Talk w/Leah re: F/S & var matters	0.625
05/17	Review Evan's email re: tax prov entries; Talk w/Leah re: same & book/tax inc	0.375
05/23	Prepare email re: tax data, entries & F/S	0.125
05/24	Talk w/Leah re: 2021 F/S; Review email re: same; Review 2021 B/S; Review 2021 I/S; Prepare 2021 PUC Ann Rep; Prepare email re: A sch; Prepare F sch	1.875
05/25	Review Leah's email re: A Sch; Review same	0.4375
05/28	Review A Sch; Incorp same: Prepare F Sch; Prepare email re: add'l data needed for F sch & S sch	<u>3.00</u>
Total		<u>6.8125</u>

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

2020 LRWC Rate Case

05/02	Review Set Agr for Perm Rates; Prepare Q&A for hearing; Review Q&A; Update same; Talk w/Justin re: Q&A; Review Justin's email re: Att D; Review Justin's emails re: wit list / exh; Review Leah's email re: RC exp; Review cover ltr; Review RC Exp sch	4.25
05/03	Prep for hearing; Review Q&A; Prepare email re: Q&A; Talk w/Justin re: Q&A/hearing; Review Q&A; Review Perm Rate Sch; Review Step 1 sch; Review Cust Rate sch; Review Justin's email re: Q&A changes; Review same	2.25
05/04	Talk w/Justin re: hearing; Review email re: same; Review email re: updated Q&A; Review Set Agr; Review Cust Rate sch; Talk w/Justin re: Q&A; Prepare email re: same; Review updated Q&A; Review Justin's email re: conf treat; Review docs; Reply to email; Review DOE email re: Set Agr filing	2.25
05/05	Prep for & part in hearing; Review var emails re: RRs; Review Att B in excel; Review perm rev req w/7.6% NHBPT; Review Step rev req w/7.6% NHBPT	4.25
05/09	Review DOE email re: live excel Att B; Review Justin's reply re: Att A & C; Review DOE email re: NHBPT rate of 7.6%; Review perm rev req w/7.6%; Review Step rev req w/7.6%; Prepare email re: same; Review Justin's email re: Att A & C; Reply to same; Review DOE email re: relabel sch; Review Justin's reply	0.75
05/10	Talk w/Justin re: Parties' resp to RRs	0.125
05/16	Prepare email re: RRs; Talk w/Justin re: RRs; Review Justin's email re: same; Prepare RR format; Prepare RRs' requests; Prepare RRs' responses	1.125
05/17	Review Co resp to PUC RRs; Prepare email re: same; Talk w/Justin re: Co resp; Review Justin's comments / updates; Review 7.6% vs. 7.7% sch for perm and step; Confirm decrease; Prepare email re: same; Review Justin's reply; Review DOE's email re: Co resp; Review DOE prop changes; Reply to same	1.25
05/27	Review PUC email re: PUC order; Review PUC order; Review/Reply to Justin's email re: same	<u>0.50</u>
Total		<u>16.75</u>

Millbrook

Total 0.00

23 Summit View Drive Property

Total 0.00

Grand Total

23.5625

SPSt. Cyr
06/04/22

Stephen P. St. Cyr & Associates

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

July 2, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in June 2022 (see attached detail):

Prior Month's Balance		<u>\$3,416.56</u>
Current Month (12.50 hour @ \$145.00 / hour)		\$1,812.50
Reimbursable Expenses:		
	Copies	0.00
	Postage	0.00
	Scan/Email	23.75
	Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing		<u>\$1,836.25</u>
Total Billing		<u>\$5,252.81</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	Prepare email re: add'l data needed	0.125
06/02	Review Leah's email re: 2021 PUC Ann Rep sup docs; Review same	1.00
06/03	Review/Reply to Leah's email re: sup docs	0.125
06/04	Review sup docs; Incorporate same into PUC Ann Rep; Prepare C/F wkst; Review same; Prepare 2021 act rofr; Prepare email re: same	2.00
06/06	Conduct "final" review of PUC Ann Rep; Review C/F wkst; Make adj; Incorporate same into F-5; Review F-35 sup sch; Incorporate same; Prepare email re: same; Review Leah's email re: F-35 Sup; Review same; Reply to email	3.75
06/07	Review Leah's email re: acct. 427; Review same; Review F-35 Sup; Review F-35; Reply to same; Review Leah's email re: TWW 2021 P&L; Review TWW 2021 O&M exp; Incorporate same into 2021 act rofr; Review same; Prepare email re: same; Talk w/Leah re: PUC Ann Rep; Review water loss rep as comp to F-47, S-1 & S-2; Prepare email re: same; Talk w/Leah re: A-12; Talk w/Leah re: filing; Review email re: water loss rep; Review same	1.50
06/10	Review Justin's email re: Removal of 19-135 Drop Box Folder	0.125
06/13	Talk w/Justin re: var matters	0.125
06/28	Review Leah's email re: DOE ltr on 2021 PUC Ann Rep; Review same; Reply to same	0.25
06/30	Talk w/Leah re: Employee, pay, bonus, benefits, etc.; Talk w/Tom re: NBV at 12/31/12 & emp matter; Review 2012 PUC Ann Rep; Ascertain equity capital	0.875
Total		<u>9.875</u>

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

2020 LRWC Rate Case

06/07	Talk w/Leah re: PUC order	0.125
06/08	Review Justin's email re: Cover ltr w/Corrected Att F / Exh 10; Review same	0.25
06/13	Talk w/Justin re: permit/paving, step filing, etc.	0.125
06/16	Review Leah's email re: PUC orde clar; Review Justin's reply; Review Justin's email re: Prop draft; Review same; Review Leah's reply; Review var emails re; same; Talk w/Justin re; same; Review Justin's email to DOE re: prop draft; Review DOE reply	0.50
06/17	Reply to Justin's email re: same	0.125
06/20	Review DOE's email re: prop joint motion; Review Justin's reply	0.1875
06/24	Review Justin's email re: updated draft; Review DOE's comments; Review updated draft of prop Motion for Clarification; Reply to Justin's email; Review Leah's email re: same; Review Justin's email to DOE re: assent; Review DOE reply	0.6875
06/27	Review DOE email re: prop revision; Review same; Reply to same; Review Justin's email re: Assented to Motion for Clarification; Review same; Review Justin's email re: same	0.625
Total		<u>2.625</u>

Millbrook

Total	<u>0.00</u>
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23 Summit View Drive Property

Total	<u>0.00</u>
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Grand Total

12.50

SPSt. Cyr
07/02/22

Stephen P. St. Cyr & Associates

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

August 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in July 2022 (see attached detail):

Current Month (3.25 hour @ \$145.00 / hour)	\$ 471.25
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>\$ 471.25</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>		
07/05	Talk w/Leah re: emp/wage matters	0.50
07/07	Talk w/Tom re: emp/wage matters	0.25
07/11	Review Leah's email re: DOE ltr re 2021 PUC Ann Rep; Review Co resp	0.25
07/12	Review 2021 PUC Ann Rep; Review Co resp; Call/Talk w/Leah re: emp / wage matters & Co resp; Review Leah's email re: Co resp to DOE ltr re: 2021 PUC Ann Rep; Review Co resp & atts; Review DOE email re: same	1.625
07/26	Talk w/Leah re: APIC	<u>0.0625</u>
Total		<u>2.6875</u>

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

<u>2020 LRWC Rate Case</u>		
07/12	Review PUC email re: revised PUC order; Review cover ltr; Review revised order	0.25
07/13	Review Leah email re: same	0.125
07/26	Talk w/Justin re: RC exp / paving; Talk w/Leah re: paving	<u>0.1875</u>
Total		<u>0.5625</u>

<u>Millbrook</u>		
Total		<u>0.00</u>

<u>23 Summit View Drive Property</u>		
Total		<u>0.00</u>

<u>Grand Total</u>		
		<u>3.25</u>

SPSt. Cyr
08/01/22

Stephen P. St. Cyr & Associates

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

September 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in August 2022 (see attached detail):

Prior Month		<u>\$ 471.25</u>
Current Month (2.00 hour @ \$145.00 / hour)		\$ 290.00
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>\$ 290.00</u>
Total Billing		<u>\$ 761.25</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>		
08/08	Talk w/Leah re: emp/wage matters; Review email re: comp req & proforma emp costs; Review same	0.625
08/15	Review Leah's email re: comp req & wages / emp costs; Review comp req; Review wages & emp cost sch; Review RC wages & emp costs; Prepare email re: same; Talk w/Leah re: same; Forward same to Tom	<u>1.125</u>
Total		<u>1.75</u>

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

2020 LRWC Rate Case

08/22	Review Leah's email re: Paving / RC Exp; Review Bryant Paving inv; Review Justin's reply; Talk w/Leah re: same	0.25
Total		<u>0.25</u>

Millbrook

Total		<u>0.00</u>
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23 Summit View Drive Property

Total		<u>0.00</u>
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<u>Grand Total</u>		<u>2.00</u>
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SPSt. Cyr
09/01/22

Stephen P. St. Cyr & Associates

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

October 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in September 2022 (see attached detail):

Prior Month		<u>\$ 290.00</u>
Current Month (8.875 hour @ \$145.00 / hour)		\$1,286.88
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>\$1,286.88</u>
Total Billing		<u>\$1,576.88</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>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
09/23	Review Leah's email re: Independent Acct's Report; Review same	0.375
09/30	Talk w/Tom re: var matters; Prepare email re: purchased water; Review Leah's email re: Pur water exp; Talk w/Leah re: var matters	<u>0.875</u>
Total		<u>1.25</u>

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

2020 LRWC Rate Case

09/06	Talk w/Justin re: Step filing	0.125
09/07	Review Bryant Paving prop; Prepare email re: same; Review Set Step Adj sch; Prepare email re: same	1.125
09/14	Review email re: paving; F/U w/Tom; Review email re: step adj data; F/U w/Leah ; Talk w/Leah re: paving/step adj data	0.375
09/22	Review Justin's email re: step adj	0.125
09/23	Review Leah's email re: wage inc; Review wage inc sch; Review comb step adj – wage inc; Review comb step adj sch; Talk w/Leah re: same; Talk w/Leah re: 2021 adds/rets & prop taxes; Review Leah's email re: Updated Sch 3 & 3a; Review same	1.125
09/26	Review updated sch 3 & 3a; Incorp same in comb step inc sch; Review 2022 COL inc sch; Calc ann inc per emp; Total same; Review same; Prepare email re: same; Talk w/ Leah re: wages, wage inc, Sch 3 & 3a, paving, etc.; Review Leah's email re: 2021 act wages, 2022 wages & paving; Review 2021 act wages	2.625
09/29	Review Leah's email re: paving; Review paving breakdown	0.25
09/30	Review paving breakdown; Incorp same into Sch 3; Review same; Incorp 2021 act wages into Sch 4; Recalc 3% incr, cap wages & emp taxes; Review same; Talk w/Tom re: same; Review updated step adj sch; Prepare email re: same; Talk w/Leah re: step adj sch	<u>1.625</u>
Total		<u>7.375</u>

IR 22-048 PUC Investigation into Step Adjustment Methodology & Process

09/06	Talk w/Justin re: LRWC's involvement; Review Justin's email re: appearance; Review appearance	<u>0.25</u>
Total		<u>0.25</u>

Millbrook

Total		<u>0.00</u>
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23 Summit View Drive Property

Total		<u>0.00</u>
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Grand Total 8.875

SPSt. Cyr
10/01/22

Stephen P. St. Cyr & Associates

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

November 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in October 2022 (see attached detail):

Prior Month		<u>\$1,286.88</u>
Current Month (10.75 hour @ \$145.00 / hour)		\$1,558.75
Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (170.00 x \$0.625 / 2)	<u>53.13</u>
Total Current Month Billing		<u>\$1,611.88</u>
Total Billing		<u>\$2,898.76</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>
10/14	Review LRWC's Independent Accountants' Review Report; Review 2021 F-28, Misc Def Dr; Talk w/Justin re: purch water, def exp, tariff change & recovery	<u>1.00</u>
Total		<u>1.00</u>
Note: Please charge these costs to PUC Acct. 923, Outside Services.		
<u>2020 LRWC Rate Case</u>		
10/01	Review Leah's email re: step adj sch; Talk w/Leah re: same; Prepare email re: step adj sch; Review Leah's email re: same	0.375
10/11	Review Set Agr; Review PUC order; Revise Step sch; Prepare email re: same; Talk w/Leah & Justin re: filing	0.75
10/12	Review Step Adj calc; Draft test; Review same; Review draft test; Make minor change; Prepare email re: same	1.50
10//17	Review V02 of SPS test; Prepare/Email comments; Review draft pet; Prepare/Email comments; Talk w/Justin re: filing; Review Justin's email re: same; Review test; Review sch; Reply to email; Review Justin's email re: "final" test; Review same; Reply to email	1.625
10/19	Review Justin's email re: filing; Review cover ltr, pet & test & exh	0.50
10/20	Review Jayson's email re: excel file; Review Justin's email re: excel file; Review excel file; Review Jayson's reply	0.25
10/31	Review/Reply to Justin's email re: draft proc sch; Review Justin's reply; Reply to same; Review Leah's reply; Review Justin's reply; Review Leah's email re: Audit	<u>0.625</u>
Total		<u>5.625</u>
<u>IR 22-048 PUC Investigation into Step Adjustment Methodology & Process</u>		
10/04	Review Justin's email re: draft comments; Review draft comments; Review Leah's email; Reply to same	0.375
10/11	Draft initial comments to issues presented; Review Unitil resp; Review Eversource resp; Review Liberty resp; Review NH Brown Law resp; Review LRWC resp; Talk w/Leah & Justin re: prehearing conf	0.75
10/12	Review Leah's email re: Remote Part Req; Review same; Review LRWC resp; Review PUC email re: remote part; Review proc order re: hybrid hearing; Review LRWC resp	0.625
10/13	Prep for & part in prehearing conference	1.25
10/26	Review RathLaw email re: Pennichuck's Statement of Position; Review SOP	<u>0.125</u>
Total		<u>3.125</u>
<u>Millbrook</u>		
Total		<u>0.00</u>
<u>Tamworth 23 Summit View Drive Property – Land</u>		
Total		<u>0.00</u>
<u>Paradise Shores Well Field (125 acres) / Financing</u>		
10/11	Talk w/Tom re: well field / financing; Talk w/Leah & Justin re: same	0.625
10/12	Review Leah's email re: CoBank fin; Review email tread re: same	0.25
10/31	Talk w/Leah re: financing	<u>0.125</u>
Total		<u>1.00</u>
<u>Grand Total</u>		<u>10.75</u>
SPSt. Cyr		
11/01/22		

Stephen P. St. Cyr & Associates

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

December 1, 2022

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in November 2022 (see attached detail):

Prior Month		<u>\$1,286.88</u>
Current Month (13.125 hour @ \$145.00 / hour)		\$1,903.13
Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.00 x \$0.625 / 2)	<u>0.00</u>
Total Current Month Billing		<u>\$1,903.13</u>
Total Billing		<u>\$3,190.01</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>		
11/28	Talk w/Tom re: var matters	<u>0.125</u>
Total		<u>0.125</u>

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

2020 LRWC Rate Case

11/01	Review Leah's email re: RC Exp; Review same; Review var emails re: draft proc sch; Review var emails re: cons proc; Review Motion to Consolidate Proc; Review Motion; Review DOE's comments; Review Justin's reply	1.125
11/03	Review var emails re: draft prop proc sch; Review DOE reply; Review Justin's reply	0.375
11/04	Review Justin's email re: same; Review Justin's email re: Motion to Cons Step Adj & RC; Review Motion	0.375
11/18	Review PUC email re: PUC order; Review PUC order denying Motion to consolidate	0.125
11/30	Review DOE email re: Notice of App; Review Notice	<u>0.125</u>
Total		<u>2.125</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

11/18	Review PUC email re: PUC order; Review PUC order denying Motion to consolidate	<u>0.125</u>
Total		<u>0.125</u>

Millbrook

Total		<u>0.00</u>
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Tamworth 23 Summit View Drive Property – Land

Total		<u>0.00</u>
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Paradise Shores Well Field (125 acres) / Financing

11/01	Review Leah's email re: LTD pet for PS well; Review proj costs; Review prop for well siting	0.625
11/03	Review proj costs; Allocate eng costs to wells; Allocate 20% cont to all costs; Review same; Prepare email re: same; Review/Reply to Leah's email re: eng/cont costs	1.125
11/07	Prepare fin sch; Prepare email re: same; Review Leah's reply	2.125
11/15	Review Leah's reply; Review Co resp; Talk w/Leah re: same	0.375
11/17	Review Leah's reply re: fin info; Review DW 19-135 fin costs; Review NHDRA Notice of Valuation; Review Moultonboro prop tax rate; Review fin terms; Update sch; Review same	0.75
11/18	Prepare email re: Valuation Sum; Review var emails; Talk w/Leah re: same; Review email re: Valuation Sum; Review same	0.375
11/21	Review Valuation Sum; Review Total Net util Plant at 12/31/20; Calc %; Incorp same into fin sch; Review fin sch; Prepare email re: same	0.625
11/22	Review fin sch; Prepare test	1.50
11/23	Review Leah's email re: 2021 Sanitary Survey; Review same	0.25
11/28	Review 2021 Sanitary Survey; Review Nobis' revised proposal; Draft Tom's Q&A for Test; Prepare email re: same; Review/Reply to Leah's email re: same; Review pet; Talk w/Tom re: financing	1.375
11/29	Talk w/Leah re: financing; Review draft test; Update same	<u>0.625</u>
Total		<u>9.75</u>

DOE Step Audit

11/02	Talk w/Leah re: docs	0.125
11/17	Review emails re: DOE audit	0.125
11/18	Talk w/Leah re: DOE audit / lives of cert assets	0.125
11/28	Review Leah's emails re: AR#s 3, 4 & 5	0.375
11/29	Review Leah's email re: AR#8; Talk w/Leah re: ARs	<u>0.25</u>
Total		<u>1.00</u>

Grand Total

13.125

SPSt. Cyr
12/01/22

Stephen P. St. Cyr & Associates

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

January 2, 2023

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

Re: Year End and 2020 Rate Case

Fee for professional services rendered in December 2022 (see attached detail):

Current Month (10.8125 hour @ \$145.00 / hour)	\$1,567.81
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.625 / 2)	<u>0.00</u>
Total Current Month Billing	<u>\$1,567.81</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>		
12/01	Review 12/31/12 B/S; Calc NBV; Prepare email re: same	0.25
12/19	Forward email to Tom re: 12/31/12 NBV; Review reply	0.1875
12/20	Review 12/31/12 NBV calc; Prepare email re: same	0.25
12/21	Talk w/Tom re: LRWC/Trust, APIC, P&S, Fin & Pet	<u>0.50</u>
Total		<u>1.1875</u>

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

2020 LRWC Rate Case

12/21	Review Justin's email re: Step Adj	0.125
12/22	Review/Reply to Justin's email re: Step Adj sch	0.25
12/31	Review Step Adj filing; Review proc sch	<u>0.25</u>
Total		<u>0.625</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total		<u>0.00</u>
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Millbrook

Total		<u>0.00</u>
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Tamworth 23 Summit View Drive Property – Land

Total		<u>0.00</u>
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Paradise Shores Well Field (125 acres) / Financing

12/01	Review test; Prepare email re: same	0.50
12/02	Review DW 19-135 petition; Review DW 19-135 cover ltr; Prepare pet; Prepare cover ltr	0.50
12/05	Review cover ltr; Review pet; Prepare email re: same	0.375
12/12	Review Leah's email re: edits on fin sch; Review same; Make changes; Reply to email; Review reply; Review Leah's email re: CoBank Term Sheet; Review term sheet	0.625
12/16	Review Leah's email re: Tom's test; Review Tom's test; Make minor changes; Prepare email re: same; Review cover ltr; Review pet; Review SPS's test; Prepare email re: same; Review Leah's reply; Review Leah's email re: filing; Conduct final review of cover ltr., petition, Tom's test, SPS's test, fin sch & atts; Reply to email; Review/Reply to email re: same; Review Leah's email re: fin filing; Review atts	2.00
12/20	Review Leah's email re: PUC ack ltr; Review ack ltr; Reply to email; Review/Reply to emails re: serv list	0.25
12/22	Review Leah's email re: affidavit; Review cover ltr; Review affidavit; Reviewscreenshot	<u>0.25</u>
Total		<u>4.50</u>

DOE Step Audit

12/05	Review/Reply to Leah's email re: ARs; Talk w/Leah re: same; Review var emails re: ARs #s 1, 2, 3, 4, 5 & 8; Talk w/Leah re: same	0.875
12/06	Review var emails re: ARs; Draft resp to ARs 3, 4, 5 & 13	1.25
12/07	Prepare email re: audit; Review Leah's reply	0.25
12/13	Review Justin's email re: Com of Adj Proc & Notice of Prehearing Conf; Review same; Review Justin's email re: adds to serv list; Review same	0.375
12/19	Talk w/Leah re: draft audit rep, audit issue & related trans; Review Leah's email re: draft audit rep; Review acct 339; Review Ann Rep / Sum; Review AI#1; Review step adj sch; Review var emails re: JEs	0.875
12/20	Review var emails re: locator; Review acct 339; Review AI#1; Review JEs; Reply to same; Review/Reply to email; Review DOE email re: FINAL audit rep; Review same	<u>0.875</u>

Total		<u>4.50</u>
<u>Grand Total</u>		<u>10.8125</u>

SPSt. Cyr
01/0/23

Stephen P. St. Cyr & Associates

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

February 3, 2023

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

Re: Year End, Rate Case & Step Adjustment & 2023 Financing

Fee for professional services rendered in January 2023 (see attached detail):

Current Month (17.75 hour @ \$150.00 / hour)	\$2,662.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.625)	<u>0.00</u>
 Total Current Month Billing	 <u>\$2,662.50</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>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
01/06	Talk w/Leah re: POASI contract & affiliate agreement	0.125
01/26	Talk w/Leah re: Trust/BOD	0.125
01/31	Review Leah's email re: POASI Cap Contr Agr; Review same	<u>0.25</u>
Total		<u>0.50</u>

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

2020 LRWC Rate Case

01/25	Review DOE email re: Step DRs – Set 1; Review DRs – Set 1	0.25
01/26	Talk w/Leah re: DRs/Prehearing conf	0.125
01/31	Prepare email RE: prehearing conf; Review petition; Review test; Review calc; Review DOE audit; Review AI#1 & Co resp; Review DOE DRs – Set 1; Review Leah's reply; Review Justin's reply; Review Justin's email re: DOE DRs – Set 1; Review Leah's email re: RC Exp; Review same; Talk w/Leah & Justin re: filing/DRs; Talk w/Leah re: RCEXP cover ltr; Review Leah's email re: cover ltr; Review cover ltr; Review Set Agr – Perm Rates; Draft intro para; Review same; Prepare email re: same	<u>3.875</u>
Total		<u>4.25</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total		<u>0.00</u>
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Millbrook

Total		<u>0.00</u>
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Tamworth 23 Summit View Drive Property – Land

Total		<u>0.00</u>
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DW 22-087 Paradise Shores Well Field (125 acres) / Financing

01/05	Talk w/Leah re: DOE/Serv List; Review Leah's email re: Swissvale; Review Leah's email re: serv list; Prepare draft proc sch	0.75
01/06	Review draft proc sch; Prepare email re: same; Talk w/Leah re: same; Review/Reply to Justin's email re: same; Incorp change into draft proc sch; Review/Reply to Leah's email re: same; Review Leah's email to DOE re: draft proc sch	0.75
01/10	Review PUC email re: proc order; Review same	0.125
01/18	Review DOE email re: appearance; Review Leah's email re: DRs; Review DOE's email re: same; Reply to same; Review Reply	0.375
01/20	Review DOE email re: DRs – Set 1; Review same; Forward reply to Leah	0.25
01/26	Talk w/Leah re: DRs; Review 1-8; Review DW 19-177; Review DW 20-187; Review fin sch; Review 2021 Oper Rev; Calc same; Calc pro forma; Review same; Prepare email re: same	2.125
01/27	Review calc pro forma rev; Talk w/Leah re: same; Review Leah's email re: metered water sales; Update pro forma rev calc; Review same; Incorp same into fin sch; Review pro forma fin sch; Review 1-9; Review 2021 POASI calc based on 2020 usage; Review SPS 7 – Plant, AD, Depr Exp & Prop Taxes; Incorp same into 2021 POASI calc; Review same; Prepare email re: pro forma rev calc; Talk /Leah re: pro forma rev calc & 2021 POASI; Prepare email re: pro forma fin sch	3.125
01/28	Review Leah's email re: Co resp to DOE DRs – Set 1 1-7; Review Co resp; Reply to email; Review Leah's email re: Co resp to DOE DRs – Set 1 11-15; Review Co resp; Reply to email; Draft resp to 1-8; Draft resp to 1-9d&e; Review 2021 POASI calc based on 2020 usage; Update for main exp; Review same; Update draft resp to 1-9d; Prepare email re: same; Review Leah's email re: Nobis; Review Nobis's resp; Review Leah's email re: changes	2.75

01/29	Review Nobis; resp to 1-10; Review 2/15/22 Revised Proposal; Review 3/1/22 Acceptance; Review 12/16/22 Cont Amend Proposal; Reply to Leah's email re: Changes; Review Justin's email re: comments; Review comments	0.75
01/30	Review Justin's email re: 1-10; Review Justin's email re: 1-11 – 1-15; Review comments; Review pro forma 2021 POASI calc; Prepare email re: same; Review Leah's reply; Talk w/Leah re: Co resp to DOE DRs – Set 1; Review %s; Review 2021 pro forma POASI calc; Add line desc; Conduct final review; Update resp to 1-9 d & e; Prepare email re: same; Talk w/Tom & Leah re: POASI funding; Talk w/ Leah re: same; Review Leah's email re: Co resp to DOE DRs – Set 1	<u>2.00</u>
Total		<u>13.00</u>
<u>DOE Step Audit</u>		
Total		<u>0.00</u>
<u>Grand Total</u>		<u>17.75</u>

SPSt. Cyr
02/03/23

Stephen P. St. Cyr & Associates

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

March 3, 2023

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

Re: Year End, Rate Case & Step Adjustment & 2023 Financing

Fee for professional services rendered in February 2023 (see attached detail):

Prior Month		<u>\$2,662.50</u>
Current Month (16.00 hour @ \$150.00 / hour)		\$2,400.00
Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage 2/1 (170.6 x \$0.625)	<u>106.63</u>
Total Current Month Billing		<u>\$2,506.63</u>
Total Billing		<u>\$5,169.13</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>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
02/06	Talk w/Leah re: CIAC agr & sup sch for credit to POASI	0.25
02/10	Review Justin's email re: Aquarion's PTAM; Review cover ltr; Review comp tariff	0.25
02/15	Meet w/Co re: POASI	<u>0.25</u>
Total		<u>0.75</u>

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

2020 LRWC Rate Case

02/01	Prep for & part in Prehearing Conf; Review DOE email re: audit rep; Review cover ltr; Review Justin's email re: Aquarion Step	1.875
02/02	Review DW 20-187 Step Adj Sch 3; Review DW 22-068 Step Adj Sch 3; Adj DW 22-068 for "new" costs; Review same; Prepare email re: FEH well pump	0.875
02/03	Review adj step adj sch; Prepare email re: same; Talk w/Leah re: same; Make minor adj; Prepare email to DOE re: same	0.625
02/06	Review Justin's email re: step adj sch; Review sch; Reply to email; Review Justin's email re: proc sch Review Justin's reply; Talk w/Leah re: same; Review DOE email re: recalc of step adj; Review recalc – POASI; Review Justin's email re: sch/POASI; Review Leah's email re: DRs	1.00
02/07	Talk w/Justin re: sch; Talk w/Leah re: sch/DRs; Review Justin's email re: draft update ltr & ext for Co to resp to DRs; Review Justin's ltr re: draft ltr update & DRs; Review DOE's email re: DRs; Review DOE's email re: ext; Review Justin's email re: draft update ltr; Review DOE email re: withdrawal of cert DRs; Review withdrawal ltr; Review Justin's email re: draft update ltr; Review Leah's email re: Co resp to DRs	1.00
02/08	Review POASI sch; Review draft update ltr; Make minor changes; Review Justin's email re: same; Talk w/Justin re: same; Review Leah's email re: draft update ltr; Talk w/Leah re: draft update ltr & Co resp to DRs; Review Justin's email re: draft update ltr V03; Review same; Review Leah's email re: same; Review Justin's email re: draft update ltr V04; Review same; Review Justin's email to DOE re: same; Review Co resp & atts to 1-4, 1-5, 1-14 & 1-16; Reply to email w/ comments; Review Leah's email re: Vermmer Vac Trailer; Review Vermeer sales repr email re: same; Review Justin's email re: same; Reply to email; Review Justin's email re: Update ltr & sch; Review same; Review Justin's email re: Co resp to DRs – Set 1	2.75
02/09	Review Leah's email re: Co resp to 1-3; Review resp; Review sales rep's email; Reply to email; Talk w/Leah re: 1-16/Co resp; Review Leah's email re: proc sch	0.5625
02/13	Review proc sch; Prepare email re: tech ses; Review DOE email re: team invite; Review Justin's reply; Review Leah's reply; Reply to same	0.375
02/14	Review Leah's emails re: rate calc; Review Justin's emails re: stip; Review Leah's email: tariff pgs	0.375
02/15	Review draft stip; Review draft tariff pgs; Review rate calc; Prepare email re: same; Talk w/Leah re: rate calc; Prep for & part in tech ses; Meet w/Co re: debrief	<u>2.25</u>
Total		<u>11.6875</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total 0.00

Millbrook

Total 0.00

Tamworth 23 Summit View Drive Property – Land

Total 0.00

<u>DW 22-087 Paradise Shores Well Field (125 acres) / Financing</u>		
02/03	Review DOE email re: prop proc sch; Review same; Reply to Leah	0.25
02/06	Review DOE email re: Ltr req ext; Review Ltr	0.125
02/08	Review DOE email re: DRs – Set 2; Review same	0.25
02/09	Talk w/Leah re: DOE DRs – Set 2; Review Leah’s email re: proc sch	0.3125
02/13	Review PUC email re: proc order; Review same	0.125
02/15	Meet w/Co re: DRs	0.25
02/22	Review DOE 2-2; Review SPS-5; Review SPS-5 for approved rate inc; Review same; Prepare email re: same; Review DOE DRs – Set 2; Prepare email re: Co resp; Talk w/Leah re: same	1.25
02/23	Review Justin’s email re: Co resp to 2-4; Review Co resp & var atts	0.25
02/27	Talk w/Justin re: well costs; Review USofA, 307, Wells & Springs; Prepare email re: same; Review Justin’s reply; Review Leah’s email re: Co resp to DOE DRs – Set 2; Review Co resp; Review var atts	0.75
	Total	<u>3.5625</u>
 <u>DOE Step Audit</u>		
	Total	<u>0.00</u>
	 <u>Grand Total</u>	 <u>16.00</u>

SPSt. Cyr
03/03/23

Stephen P. St. Cyr & Associates

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

April 1, 2023

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

Re: Year End, Rate Case & Step Adjustment & 2023 Financing

Fee for professional services rendered in March 2023 (see attached detail):

Prior Month		<u>\$2,506.63</u>
Current Month (22.6875 hour @ \$150.00 / hour)		\$3,403.13
Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.0 x \$0.625)	<u>0.00</u>
Total Current Month Billing		<u>\$3,403.13</u>
Total Billing		<u>\$5,909.76</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>		
03/10	Prepare email re: 2022 F/S & PUC Ann Rep; Review/Reply to Leah's resp	0.25
03/13	Review/Reply to Leah's email re: taxes, F/S & PUC Ann Rep	0.25
03/20	Prepare email re: taxes, F/S & PUC Ann Rep; Talk w/Leah re: same	0.1875
03/21	Talk w/Leah re: WOs, pay, ptaxes & ben; Review Leah's email re: 2022 F/S & sup sch; Review 2022 B/S, P&L & TB; Review 2022 plant adds & rets by GL accts & div; Review 2022 depr exp by GL accts & div	0.75
03/27	Review/Reply to Leah's email re: DS & WW exp; Prepare 2022 PUC Ann Rep	7.25
03/28	Talk w/Leah re: rev/liab assoc w/tax saving & def accts; Talk w/Tom re: life of elect poles & wires; Prepare PUC Ann Rep; Talk w/Leah re: Tax saving rev/liab & def accts; Review Leah's email to Evan re: Tax savings rev / liab & def accts; Review var docs; Review Leah's email re: Ext to file PUC Ann Rep; Review Ltr	1.3125
03/29	Review Leah's email re: var PUC Ann Rep sup sch; Review same; Review Leah's email re: add'l PUC Ann Rep sup sch	0.75
Total		<u>9.75</u>

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

2020 LRWC Rate Case

03/01	Review PUC email re: proc order; Review Justin's email re: set agr w/DOE input; Review Leah's email re: same; Talk w/Justin re: same	0.375
03/02	Reply to Leah's email re: set agr	0.125
03/03	Review draft set agr; Review draft set agr w/DOE input; Review rev req; Review rate table; Prepare email re: same; Talk w/Justin re: same; Review Justin's email re: Stip; Review Stip; Review DOE reply	1.625
03/06	Review Justin's email re: Step Set; Review Justin's email re: prop final stip; Review DOE's reply	0.3125
03/07	Talk w/Justin re: Att C	0.125
03/08	Review var emails re: step adj filing; Review Att B in pdf/excel; Review Att C in pdf; Reply to email re: Att C in excel; Review var emails re: same	0.75
03/09	Review DOE's email re: Atts; Review Justin's reply; Review Justin's email re: Atts; Review Justin's email re: cover ltr; Review cover ltr; Review DOE's reply; Review var emails re: same; Review Justin's email re: Step Adj – Step; Review cover ltr; Review Stip	1.0625
03/21	Review Justin's email to DOE re: hearing; Review/Reply to Justin's email re: wit	0.25
03/22	Review Justin's email re: DOE reply; Review same; Review Justin's reply; Review DOE Reply re: Exh list; Review Justin's reply; Review DOE reply; Review Leah's email re: RC exp; Review Justin's reply; Review var emails re: same	0.625
03/26	Review Justin's email re: prop wit list, exh list & exh; Review same; Review DOE's reply; Review Justin's email re: same	0.375
03/27	Review PUC email re: Order NISI; Review order; Review PUC email re: proc order; Review same; Review/Reply to Justin's email re: same	0.50
03/28	Talk w/Leah & Justin re: PUC order; Talk w/Leah re: Set AGr - Tax saving rev/liab; Review org perm rate filing re: rev/liab & def accts	0.625
03/29	Review Leah's email re: cover ltr., affidavit & serv list; Review same; Review Leah's email re: draft tariff pgs; Review same; Review Justin's email re: same	0.50
Total		<u>7.25</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total 0.00

Millbrook

Total 0.00

Tamworth 23 Summit View Drive Property – Land

Total 0.00

DW 22-087 Paradise Shores Well Field (125 acres) / Financing

03/01	Review Justin's email re: tech ses; Review Justin's email re: 2-7 & sup 2-4; Review Justin's email re: pre-DOE mtg; Talk w/Justin re: same	0.375
03/02	Reply to Justin's email re: pre-DOE mtg; Prep for & part in Zoom mtg w/Co; Prep for & part in Team mtg with DOE; Part in Zoom mtg w/Co; Review Justin's email re: F/U on tech ses; Review Leah's email re: 2-5	3.75
03/03	Review DOE email re: TS DRs – Set 3; Review same	0.125
03/27	Review proc order; Prepare email re: DOE rec; Review Leah's reply; Review Justin's reply; Prepare email to DOE re: rec; Review Justin's email re: same; Review DOE reply; Review Justin's email re; same	0.50
03/28	Talk w/Leah & Justin re: DOE rec; Review DOE email re: rec; Review cover ltr; Review Tech stat; Review Brogan's memo report; Review Justin's email re: hearing	0.8125
03/29	Review Vernon's email re: same	<u>0.125</u>
Total		<u>5.6875</u>

DOE Step Audit

Total		<u>0.00</u>
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<u>Grand Total</u>		<u>22.6875</u>
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SPSt. Cyr
04/01/23

Stephen P. St. Cyr & Associates

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

April 30, 2023

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

Re: Year End, Rate Case & Step Adjustment & 2023 Financing

Fee for professional services rendered in April 2023 (see attached detail):

Current Month (19.625 hour @ \$150.00 / hour)	\$2,943.75
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.0 x \$0.625)	<u>0.00</u>
 Total Current Month Billing	 <u>\$2,943.75</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>
04/03	Review Leah's email re: add'l sch; Reply to email re; amort of fin cost; Review var sch; Talk w/Leah re: amort of fin costs; Review Leah's email re: Revised F-25 sch	0.875
04/04	Review Leah's email re: 2021 F7, 8, 10, 11 & 12; Review same; Reply to email; Review Leah's email re: 2022 F7, 8, 10, 11 & 12; Review same; Reply to email; Review Leah's email re: A sch; Review same	0.75
04/06	Prepare 2022 PUC Ann Rep; Prepare email re: same	2.50
04/10	Review Leah's email re: revised 2022 F/S; Review same	0.375
04/12	Talk w/Leah re: Rebecca Lane prop & revised F/S	0.375
04/18	Review revised B/S & P&L; Review tax savings cr/rev; Review misc def drs; Review prop treat in org rate filing; Review set agr; Prepare email re: accounting for same; Review Leah's reply; Talk w/Leah re: Truct/Div & Misc Def Drs	2.50
04/19	Review Leah's email re: Def Dr sch; Review same; Review Leah's email re: call; Text reply; Review Leah's reply; Review Def Dr sch; Review RC Exh – Perm Rate; Review 12/31/22 Misc Def Dr bals	0.75
04/20	Talk w/Leah re: Misc Def Drs; Talk w/Leah re: DS & WW Def Drs / Org & Fin Cost; Talk w/Leah re: Amort period; Review Leah's email re: revised 2022 B/S, P&L & TB; Review same	1.25
04/21	Review revised 2022 B/S & P&L; Talk w/Leah re: JEs / Purchased water; Review JEs; Review revised F/S; Talk w/Leah re: Accts 928 v 407; Review Leah's email re: JEs 37 & 38; Review same; Talk w/Leah re: same; Talk w/Tom re: POASI / 2022 F/S; Talk w/Leah re; tax entries; Review Leah's email re: revised F/S; Review Justin's email re: POASI / CIAC	3.625
04/22	Prepare 2022 PUC Ann Rep for updated 2022 F/S	3.00
04/24	Review 2022 PUC Ann Rep; Compile out items; Prepare email re: same	1.50
04/25	Review Leah's email re: F11, F12, F25, F35 sup, F48 explanations & F54; Review same; Review Leah's email re: S sch; Review same	0.75
Total		<u>18.25</u>

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

2020 LRWC Rate Case

04/03	Review PUC order re: Step Adj; Review var dates; Review Justin's email re: draft tariff pgs; Review Justin's comments; Review Leah's reply	0.50
04/05	Review Leah's email re: tariff pgs; Review cover ltr; Review clean tariff pgs; Review redline tariff pgs	0.25
04/10	Review Leah's email re: RC Exp; Review same	0.125
04/12	Talk w/Leah re: Imp of rates on serv rendered basis	<u>0.25</u>
Total		<u>1.125</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total 0.00

Tamworth 23 Summit View Drive Property – Land

Total 0.00

DW 22-087 Paradise Shores Well Field (125 acres) / Financing

04/21	Talk w/Tom re: PUC approval	0.125
04/27	Talk w/Tom re: PUC approval	<u>0.125</u>
Total		<u>0.25</u>

Grand Total 19.625

SPSt. Cyr
04/30/23

Stephen P. St. Cyr & Associates

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

June 1, 2023

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

Re: Year End, Rate Case & Step Adjustment & 2023 Financing

Fee for professional services rendered in May 2023 (see attached detail):

Previous Month		<u>\$2,075.40</u>
Current Month (8.50 hour @ \$150.00 / hour)		\$1,275.00
Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email: PUC Ann Rep	0.00
	Mileage (0.0 x \$0.625)	<u>0.00</u>
Total Current Month Billing		<u>\$1,275.00</u>
Total Billing		<u>\$3,350.40</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>
06/13	Review Leah's email re: POASI contract; Review same; Reply to email; Review Leah's email re: 2022 PUC Ann Rep; Review DOE ltr	0.625
06/15	Review Leah's email re: F-49; Review F-49; Review tans rep	0.125
06/16	Review Leah's email re: 2022 F/S Review; Review F-49; Review F-8; Prepare email re: DS/WW org cost & 7 related depr and/or amort; Review Leah's reply; Review Evan's reply; Review Leah's reply re: same; Review Evan's reply	0.6875
06/20	Review DOE ltr re: Item 6 – F49; Review same; Review sup docs; Review perm rates, Att A, Sch 5; Revise F49; Review same; Prepare email re: same; Review Leah's reply; Review Leah's email to DOE re: Co resp; Review same; Update var PUC pgs; Review same; Reply to email; Review/Reply to email re: 2022 PUC Ann Rep	1.625
06/21	Review DOE email re: F/U question; Review Leah's reply; Review 12/31/21 A/P Aging Sum	0.125
06/23	Talk w/Leah re: POASI rate calc; Review Leah's email re: POASI rate calc & fin'ls; Review POASI rate calc; Review POASI fin'ls; Talk w/Leah re: rate calc; Review Leah's email re: POASI rate calc; Review same; Talk w/Leah re: same; Review Leah's email re: JPL test re: POASI	2.50
06/27	Talk w/Leah re: POASI rate calc	0.125
06/29	Talk w/Leah re: var matters	0.25
Total		<u>6.0625</u>

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

2020 LRWC Rate Case

06/27	Talk w/Leah re: temp/perm rate diff & RC exp	0.125
Total		<u>0.125</u>

DW 22-048 PUC Investigation into Step Adjustment Methodology & Process

Total		<u>0.00</u>
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Tamworth 23 Summit View Drive Property – Land

Total		<u>0.00</u>
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DW 22-087 Paradise Shores Well Field (125 acres) / Financing

06/05	Talk w/Justin re: Conditions ... pay back loan; Talk w/Leah re: Conditions ... pay back loan & impact of fin on POASI contract	0.625
06/10	Review Justin's email re: Conditions ... pay back loan; Review CoBank's reply; Review Justin's email re: Prop Ltr; Review Leah's reply to email; Review CoBank Patronage Ltr; Review Justin's email to CoBank Re: Prop Ltr; Review CoBank's reply; Review CoBank's edits; Review Justin's email to PUC re: Ltr on Fin opts Review Ltr on Fin opts	0.875
06/15	Talk w/Tom re: CoBank fin	0.1875
06/16	Review Justin's email re: Fin opts / Proj update; Review DOE reply; Review Justin's reply	0.25
06/27	Talk w/Leah re: closing	0.125
06/30	Review PUC email re: Order; Review Order clarifying Notice Req	0.25
Total		<u>2.3125</u>

<u>Grand Total</u>		<u>8.50</u>
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SPSt. Cyr
07/01/23

Rate Case Expense

Legal

Invoices

\$ 43,827.83

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1087
DATE 11/26/2021
DUE DATE 12/26/2021
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/25/2020	Hours	[REDACTED]	0:12	175.00	35.00
11/30/2020	Hours	[REDACTED]	1:00	175.00	175.00
12/17/2020	Hours	[REDACTED]	0:18	175.00	52.50
12/28/2020	Hours	[REDACTED]	0:36	175.00	105.00
12/28/2020	Hours	[REDACTED]	0:12	175.00	35.00
12/28/2020	Hours	[REDACTED]	0:30	175.00	87.50
12/28/2020	Hours	[REDACTED]	0:24	175.00	70.00
12/28/2020	Hours	[REDACTED]	0:12	175.00	35.00
12/29/2020	Hours	[REDACTED]	0:24	175.00	70.00
12/29/2020	Hours	[REDACTED]	1:00	175.00	175.00
12/30/2020	Hours	[REDACTED]	0:06	175.00	17.50

BALANCE DUE

\$857.50

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvornor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1094
DATE 02/27/2022
DUE DATE 03/29/2022
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/04/2021	Hours		0:06	175.00	17.50
01/06/2021	Hours		0:48	175.00	140.00
01/12/2021	Hours		2:00	175.00	350.00
01/12/2021	Hours		3:00	175.00	525.00
01/13/2021	Hours		1:48	175.00	315.00
01/13/2021	Hours		4:00	175.00	700.00
01/15/2021	Hours		6:30	175.00	1,137.50
01/19/2021	Hours		0:06	175.00	17.50
01/22/2021	Hours		0:06	175.00	17.50
01/24/2021	Hours		1:00	175.00	175.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/25/2021	Hours	[REDACTED]	0:30	175.00	87.50

BALANCE DUE

\$3,482.50

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvornor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1115
DATE 07/21/2022
DUE DATE 08/20/2022
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/03/2021	Hours	[REDACTED]	1:30	175.00	262.50
05/03/2021	Hours	[REDACTED]	2:00	175.00	350.00
05/03/2021	Hours	[REDACTED]	0:30	175.00	87.50
05/05/2021	Hours	[REDACTED]	0:06	175.00	17.50
05/27/2021	Hours	[REDACTED]	0:30	175.00	87.50
05/27/2021	Hours	[REDACTED]	0:06	175.00	17.50

BALANCE DUE **\$822.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1123
DATE 08/04/2022
DUE DATE 09/03/2022
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
06/03/2021	Hours	[REDACTED]	0:18	175.00	52.50
06/15/2021	Hours	[REDACTED]	0:24	175.00	70.00
06/15/2021	Hours	[REDACTED]	0:06	175.00	17.50
06/16/2021	Hours	[REDACTED]	0:06	175.00	17.50
06/16/2021	Hours	[REDACTED]	1:00	175.00	175.00
06/17/2021	Hours	[REDACTED]	0:30	175.00	87.50
06/22/2021	Hours	[REDACTED]	0:18	175.00	52.50
06/24/2021	Hours	[REDACTED]	5:30	175.00	962.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
06/25/2021	Hours	[REDACTED]	2:30	175.00	437.50

BALANCE DUE **\$1,872.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1130
DATE 09/06/2022
DUE DATE 10/06/2022
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
07/21/2021	Hours	[REDACTED]	0:06	175.00	17.50
07/29/2021	Hours	[REDACTED]	3:00	175.00	525.00

BALANCE DUE **\$542.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1136
DATE 12/06/2022
DUE DATE 01/05/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/03/2021	Hours	[REDACTED]	2:12	175.00	385.00
08/04/2021	Hours	[REDACTED]	0:06	175.00	17.50
08/13/2021	Hours	[REDACTED]	1:00	175.00	175.00
08/17/2021	Hours	[REDACTED]	1:30	175.00	262.50
08/18/2021	Hours	[REDACTED]	1:30	175.00	262.50
08/19/2021	Hours	[REDACTED]	0:30	175.00	87.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/20/2021	Hours	[REDACTED]	0:36	175.00	105.00
08/23/2021	Hours	[REDACTED]	1:24	175.00	245.00
08/25/2021	Hours	[REDACTED]	0:12	175.00	35.00
08/26/2022	Hours	[REDACTED]	2:30	175.00	437.50
08/30/2022	Hours	[REDACTED]	1:06	175.00	192.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/31/2022	Hours		0:30	175.00	87.50
BALANCE DUE					\$2,292.50

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



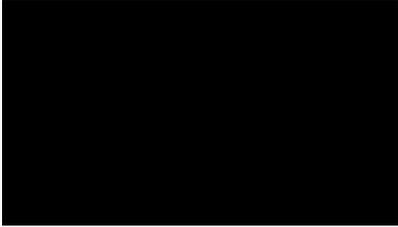
INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1144
DATE 12/30/2022
DUE DATE 01/29/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/01/2021	Hours	[REDACTED]	2:30	175.00	437.50
09/03/2021	Hours	[REDACTED]	0:06	175.00	17.50
09/07/2021	Hours	[REDACTED]	1:00	175.00	175.00
09/08/2021	Hours	[REDACTED]	2:30	175.00	437.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/09/2021	Hours		0:12	175.00	35.00
09/22/2021	Hours		1:30	175.00	262.50
09/23/2021	Hours		4:30	175.00	787.50
09/24/2021	Hours		1:18	175.00	227.50
09/27/2021	Hours		0:54	175.00	157.50
09/29/2021	Hours		1:30	175.00	262.50
09/30/2021	Hours		2:30	175.00	437.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
					
BALANCE DUE					\$3,237.50

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1149
DATE 12/31/2022
DUE DATE 03/01/2023
TERMS Net 60

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/01/2021	Hours	[REDACTED]	0:42	175.00	122.50
10/03/2021	Hours	[REDACTED]	0:36	175.00	105.00
10/04/2021	Hours	[REDACTED]	0:30	175.00	87.50
10/05/2021	Hours	[REDACTED]	0:06	175.00	17.50
10/06/2021	Hours	[REDACTED]	3:30	175.00	612.50
10/07/2021	Hours	[REDACTED]	0:30	175.00	87.50
10/12/2021	Hours	[REDACTED]	0:30	175.00	87.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/13/2021	Hours	[REDACTED]	0:12	175.00	35.00
10/14/2021	Hours	[REDACTED]	0:12	175.00	35.00
10/28/2021	Hours	[REDACTED]	0:12	175.00	35.00
				BALANCE DUE	\$1,225.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1151
DATE 12/31/2022
DUE DATE 03/01/2023
TERMS Net 60

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/01/2021	Hours	[REDACTED]	0:06	175.00	17.50
11/03/2021	Hours	[REDACTED]	0:30	175.00	87.50

BALANCE DUE \$105.00

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 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1152
DATE 12/31/2022
DUE DATE 03/01/2023
TERMS Net 60

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/04/2021	Hours	[REDACTED]	1:00	175.00	175.00
11/04/2021	Hours	[REDACTED]	1:00	175.00	175.00
11/11/2021	Hours	[REDACTED]	0:18	175.00	52.50
11/15/2021	Hours	[REDACTED]	2:00	175.00	350.00
11/16/2021	Hours	[REDACTED]	0:06	175.00	17.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/17/2021	Hours	[REDACTED]	1:30	175.00	262.50
11/17/2021	Hours	[REDACTED]	0:12	175.00	35.00
11/29/2021	Hours	[REDACTED]	0:30	175.00	87.50
				BALANCE DUE	\$1,155.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1175
DATE 07/10/2023
DUE DATE 08/09/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/04/2022	Hours	[REDACTED]	0:06	175.00	17.50
01/05/2022	Hours	[REDACTED]	0:18	175.00	52.50
01/07/2022	Hours	[REDACTED]	0:06	175.00	17.50
01/20/2022	Hours	[REDACTED]	0:18	175.00	52.50
01/24/2022	Hours	[REDACTED]	1:00	175.00	175.00
01/25/2022	Hours	[REDACTED]	1:30	175.00	262.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/26/2022	Hours	[REDACTED]	0:42	175.00	122.50
01/27/2022	Hours	[REDACTED]	0:42	175.00	122.50
01/27/2022	Hours	[REDACTED]	2:42	175.00	472.50
01/30/2022	Hours	[REDACTED]	1:30	175.00	262.50
01/31/2022	Hours	[REDACTED]	0:12	175.00	35.00

BALANCE DUE **\$1,592.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1182
DATE 07/13/2023
DUE DATE 08/12/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/01/2022	Hours	[REDACTED]	0:30	175.00	87.50
02/02/2022	Hours	[REDACTED]	2:30	175.00	437.50
02/04/2022	Hours	[REDACTED]	1:18	175.00	227.50
02/05/2022	Hours	[REDACTED]	0:06	175.00	17.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/07/2022	Hours	[REDACTED]	1:42	175.00	297.50
02/08/2022	Hours	[REDACTED]	0:30	175.00	87.50
02/09/2022	Hours	[REDACTED]	0:36	175.00	105.00
02/10/2022	Hours	[REDACTED]	1:12	175.00	210.00
02/15/2022	Hours	[REDACTED]	1:36	175.00	280.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/16/2022	Hours	[REDACTED]	0:06	175.00	17.50
02/17/2022	Hours	[REDACTED]	0:36	175.00	105.00

BALANCE DUE **\$1,872.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvornor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1184
DATE 07/14/2023
DUE DATE 08/13/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/02/2022	Hours	[REDACTED]	0:12	175.00	35.00
03/03/2022	Hours	[REDACTED]	0:18	175.00	52.50
03/16/2022	Hours	[REDACTED]	3:30	175.00	612.50
03/16/2022	Hours	[REDACTED]	0:12	175.00	35.00
03/17/2022	Hours	[REDACTED]	2:30	175.00	437.50
03/29/2022	Hours	[REDACTED]	0:06	175.00	17.50

DW 20-187 and 22-068
Order No. 26,790

BALANCE DUE

\$1,190.00

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



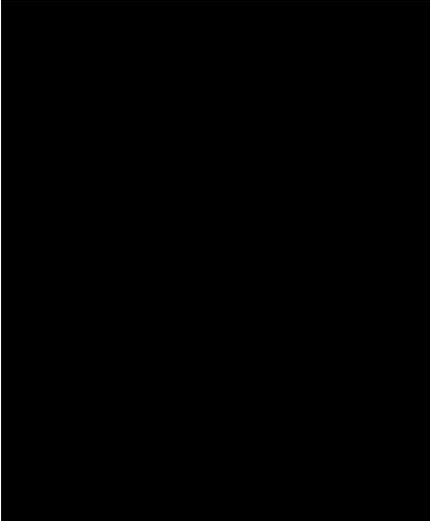
INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1186
DATE 07/14/2023
DUE DATE 08/14/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/06/2022	Hours	[REDACTED]	0:42	175.00	122.50
04/07/2022	Hours	[REDACTED]	0:30	175.00	87.50
04/10/2022	Hours	[REDACTED]	0:30	175.00	87.50
04/12/2022	Hours	[REDACTED]	0:06	175.00	17.50
04/18/2022	Hours	[REDACTED]	0:36	175.00	105.00
04/19/2022	Hours	[REDACTED]	2:30	175.00	437.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/20/2022	Hours		3:30	175.00	612.50
04/21/2022	Hours		1:30	175.00	262.50
04/21/2022	Hours		1:42	175.00	297.50
04/25/2022	Hours		0:30	175.00	87.50
04/26/2022	Hours		3:12	175.00	560.00
04/27/2022	Hours		3:30	175.00	612.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/28/2022	Hours		4:00	175.00	700.00
BALANCE DUE					\$3,990.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1188
DATE 07/19/2023
DUE DATE 08/18/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/01/2022	Hours	[REDACTED]	0:06	175.00	17.50
05/02/2022	Hours	[REDACTED]	4:12	175.00	735.00
05/03/2022	Hours	[REDACTED]	1:30	175.00	262.50
05/03/2022	Hours	[REDACTED]	0:30	175.00	87.50
05/04/2022	Hours	[REDACTED]	3:00	175.00	525.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/04/2022	Hours		1:30	175.00	262.50
05/04/2022	Copying Charges		1	42.83	42.83
05/05/2022	Hours		2:00	175.00	350.00
05/05/2022	Hours		3:00	175.00	525.00
05/06/2022	Hours		0:18	175.00	52.50
05/09/2022	Hours		0:06	175.00	17.50
05/10/2022	Hours		0:12	175.00	35.00
05/16/2022	Hours		0:12	175.00	35.00
05/17/2022	Hours		1:36	175.00	280.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05/18/2022	Hours	[REDACTED]	1:06	175.00	192.50
05/18/2022	Hours	[REDACTED]	0:30	175.00	87.50
05/26/2022	Hours	[REDACTED]	0:30	175.00	87.50
05/27/2022	Hours	[REDACTED]	0:30	175.00	87.50
BALANCE DUE					\$3,682.83

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1190
DATE 07/21/2023
DUE DATE 08/20/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
06/01/2022	Hours	[REDACTED]	0:06	175.00	17.50
06/02/2022	Hours	[REDACTED]	0:30	175.00	87.50
06/03/2022	Hours	[REDACTED]	0:12	175.00	35.00
06/06/2022	Hours	[REDACTED]	0:48	175.00	140.00
06/07/2022	Hours	[REDACTED]	1:30	175.00	262.50
06/07/2022	Hours	[REDACTED]	0:30	175.00	87.50
06/08/2022	Hours	[REDACTED]	1:30	175.00	262.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
06/09/2022	Hours		4:00	175.00	700.00
06/16/2022	Hours		2:30	175.00	437.50
06/20/2022	Hours		0:12	175.00	35.00
06/23/2022	Hours		2:30	175.00	437.50
06/23/2022	Hours		0:18	175.00	52.50
06/24/2022	Hours		0:36	175.00	105.00
06/27/2022	Hours		2:30	175.00	437.50

BALANCE DUE **\$3,097.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1192
DATE 07/23/2023
DUE DATE 08/22/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
07/12/2022	Hours	[REDACTED]	0:12	175.00	35.00
BALANCE DUE					\$35.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1194
DATE 07/24/2023
DUE DATE 08/23/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/22/2022	Hours	[REDACTED]	0:06	175.00	17.50
08/25/2022	Hours	[REDACTED]	0:18	175.00	52.50
08/26/2022	Hours	[REDACTED]	0:24	175.00	70.00

BALANCE DUE **\$140.00**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1196
DATE 07/24/2023
DUE DATE 08/23/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/22/2022	Hours	[REDACTED]	0:12	175.00	35.00
09/23/2022	Hours	[REDACTED]	0:06	175.00	17.50
BALANCE DUE					\$52.50

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1198
DATE 07/25/2023
DUE DATE 08/24/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/03/2022	Hours	[REDACTED]	0:30	175.00	87.50
10/12/2022	Hours	[REDACTED]	0:06	175.00	17.50
10/13/2022	Hours	[REDACTED]	0:30	175.00	87.50
10/14/2022	Hours	[REDACTED]	0:36	175.00	105.00
10/16/2022	Hours	[REDACTED]	2:30	175.00	437.50
10/17/2022	Hours	[REDACTED]	3:42	175.00	647.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/18/2022	Hours	[REDACTED]	2:12	175.00	385.00
10/19/2022	Hours	[REDACTED]	1:00	175.00	175.00
10/20/2022	Hours	[REDACTED]	0:12	175.00	35.00
10/21/2022	Hours	[REDACTED]	0:12	175.00	35.00
10/25/2022	Hours	[REDACTED]	0:06	175.00	17.50
10/26/2022	Hours	[REDACTED]	2:24	175.00	420.00
10/27/2022	Hours	[REDACTED]	0:30	175.00	87.50
10/28/2022	Hours	[REDACTED]	0:06	175.00	17.50
10/31/2022	Hours	[REDACTED]	0:36	175.00	105.00

DW 20-187 and 22-068
Order No. 26,790

BALANCE DUE

\$2,660.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1200
DATE 07/25/2023
DUE DATE 08/24/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/02/2022	Hours	[REDACTED]	2:30	175.00	437.50
11/03/2022	Hours	[REDACTED]	0:30	175.00	87.50
11/04/2022	Hours	[REDACTED]	1:00	175.00	175.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/07/2022	Hours	[REDACTED]	0:18	175.00	52.50
11/17/2022	Hours	[REDACTED]	0:30	175.00	87.50
11/18/2022	Hours	[REDACTED]	0:06	175.00	17.50

BALANCE DUE **\$857.50**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1201
DATE 07/25/2023
DUE DATE 08/25/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/13/2022	Hours	[REDACTED]	1:30	175.00	262.50
12/19/2022	Hours	[REDACTED]	0:18	175.00	52.50
12/21/2022	Hours	[REDACTED]	0:24	175.00	70.00
12/22/2022	Hours	[REDACTED]	0:18	175.00	52.50
12/31/2022	Hours	[REDACTED]	0:18	175.00	52.50

BALANCE DUE **\$490.00**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1203
DATE 07/26/2023
DUE DATE 08/25/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/25/2023	Hours	[REDACTED]	0:24	175.00	70.00
01/31/2023	Hours	[REDACTED]	1:00	175.00	175.00

BALANCE DUE **\$245.00**

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1206
DATE 07/26/2023
DUE DATE 08/25/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/01/2023	Hours	[REDACTED]	4:30	175.00	787.50
02/01/2023	Hours	[REDACTED]	0:30	175.00	87.50
02/06/2023	Hours	[REDACTED]	1:00	175.00	175.00
02/07/2023	Hours	[REDACTED]	2:00	175.00	350.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/08/2023	Hours	[REDACTED]	3:30	175.00	612.50
02/08/2023	Hours	[REDACTED]	1:30	175.00	262.50
02/13/2023	Hours	[REDACTED]	0:30	175.00	87.50
02/14/2023	Hours	[REDACTED]	4:30	175.00	787.50
02/15/2023	Hours	[REDACTED]	2:00	175.00	350.00
				BALANCE DUE	\$3,500.00

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



INVOICE

BILL TO
LRW General Rate Case DW
20 - 187
420 Gvernor Wentworth Hwy
Moultonborough, NH 03254
United States

INVOICE # 1209
DATE 07/27/2023
DUE DATE 08/26/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/01/2023	Hours	[REDACTED]	0:30	175.00	87.50
03/03/2023	Hours	[REDACTED]	2:30	175.00	437.50
03/04/2023	Hours	[REDACTED]	1:00	175.00	175.00
03/06/2023	Hours	[REDACTED]	1:00	175.00	175.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/07/2023	Hours	[REDACTED]	3:00	175.00	525.00
03/08/2023	Hours	[REDACTED]	3:30	175.00	612.50
03/09/2023	Hours	[REDACTED]	5:00	175.00	875.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/21/2023	Hours	[REDACTED]	0:36	175.00	105.00
03/22/2023	Hours	[REDACTED]	1:18	175.00	227.50
03/26/2023	Hours	[REDACTED]	1:54	175.00	332.50
03/27/2023	Hours	[REDACTED]	1:00	175.00	175.00
03/28/2023	Hours	[REDACTED]	0:30	175.00	87.50

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/29/2023	Hours	[REDACTED]	1:00	175.00	175.00

BALANCE DUE **\$3,990.00**

Rate Case Expense

Other

Invoices

\$ 2,337.50

DW 20-187 and 22-068
Order No. 26,790

STATE OF NEW HAMPSHIRE



INTERIM COMMISSIONER
Jared Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.

DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

November 2, 2021

Leah Valladares
Lakes Region Water Company
PO Box 389
Moultonboro, NH 03254

E-mail: leah@lakesregionwater.com

Dear Leah:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the period of Sept-Oct 2021, in reference to Lakes Region Water Company Docket DW-20-187

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Susan Lefebvre".

Susan Lefebvre
Business Office

Enclosures: Invoice #12469
Copy of Douglas Brogan Invoice 34

DW 20-187 and 22-068
Order No. 26,790

STATE OF NEW HAMPSHIRE
21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-3670

Invoice No. 12469

Date: November 2, 2021

LEAH VALLADARES _____

LAKES REGION WATER COMPANY _____

PO Box 389 _____

Moultonboro, NH 03254 _____

Return Payment To:
DEPARTMENT OF ENERGY
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed for the period of Sept-Oct 2021, in reference to Lakes Region Water Company Docket DW 20-187.

Total Due \$300.00

(010-052-13820000-404989) - PO#1082749 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Lefebvre, Susan

From: Laflamme, Jayson
Sent: Monday, November 1, 2021 8:05 AM
To: ENGY - Business Office Group
Cc: Doug B
Subject: FW: Invoices # 32, 33, 34
Attachments: D Brogan - Invoice #32.docx; D Brogan - Invoice #33.docx; D Brogan - Invoice #34.docx

I approve these invoices.

Thanks,

Jayson P. Laflamme

Assistant Director – Water Group, Regulatory Support Division
New Hampshire Department of Energy
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429
(603) 271-6322
jayson.p.laflamme@energy.nh.gov

From: Doug B <douglas.brogan@gmail.com>
Sent: Monday, November 1, 2021 7:15 AM
To: Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>
Subject: Invoices # 32, 33, 34

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Jayson and others,

Please find three new invoices attached.

Thank you,
Doug

DW 20-187 and 22-068
Order No. 26,790

STATE OF NEW HAMPSHIRE

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Elms, Jr.



DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

February 13, 2023

Leah Valladares
Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

E-mail: leah@lakesregionwater.com

Dear Leah:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the months of January and February 2023, in reference to NHPUC Lakes Region Water Company Docket DW-22-068 and Docket DW 22-087.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Regards,

A handwritten signature in cursive script that reads "Sharon Kask".

Sharon Kask
Business Office

Enclosures: Invoice #12612
Copy of Douglas Brogan Invoice – January and February 2023

DW 20-187 and 22-068
Order No. 26,790

STATE OF NEW HAMPSHIRE
21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12612

Date: February 13, 2023

LEAH VALLADARES

LAKES REGION WATER COMPANY

PO Box 389

Moultonborough, NH 03254

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the months of January and February 2023, in reference to NHPUC Lakes Region Water Company Docket DW 22-068 and DW 22-087.

Total Due \$1,500.00

(010-052-13820000-404989) - PO#1084993 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Kask, Sharon

From: Laflamme, Jayson
Sent: Thursday, February 9, 2023 8:32 AM
To: ENGY: Business Office Group
Cc: douglas.brogan@gmail.com
Subject: FW: Invoices 15 & 16
Attachments: D Brogan Invoice #15.docx; D Brogan Invoice #16.docx

I approve these invoices.

Thank you,

Jayson P. Laflamme

Director – Water Group, Regulatory Support Division
New Hampshire Department of Energy
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429
(603) 271-6322
jayson.p.laflamme@energy.nh.gov

From: Doug B <douglas.brogan@gmail.com>
Sent: Thursday, February 9, 2023 6:56 AM
To: Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY: Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>
Subject: Invoices 15 & 16

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Jayson and others,

Please find my next two invoices attached.

FYI, I haven't received payment for invoice #10 to Aquarion Water Company of NH for \$300 on November 1.

Thank you,
Doug

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.: 2021-020

DATE: 06-03-21
TERMS: Net 30 days
DUE DATE: 07-03-21

SHIP DATE: 05-17-21 SHIPPED VIA: By e-mail ONLY

DOCKET NO.: DW 20-187 LAKES REGION WATER COMPANY, INC.:
Request for Change in Rates.
(Prehearing conference)

SERVICES PROVIDED:

Original & 1 copy of a **20-page transcript** of the Prehearing Conference held on **May 03, 2021**, including appearance fee >

(Original delivered to PUC on 05-17-21)

	AMOUNT
	\$ 235.00
<hr/>	
SUBTOTAL =	\$ 235.00
SHIPPING =	\$
<hr/>	
TOTAL DUE =	\$ 235.00

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)
Invoice No. 2021-020 Company billed: LRWC **Amount: \$ 235.00**

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.: 2021-042

DATE: 10-07-21
TERMS: Net 30 days
DUE DATE: 11-07-2021

SHIP DATE: 09-27-21 SHIPPED VIA: By e-mail ONLY

DOCKET NO.: DW 20-187 LAKES REGION WATER COMPANY, INC.:
Request for Change in Rates.
(Hearing regarding Temporary Rates)

SERVICES PROVIDED:

Original & 1 copy of a **77-page transcript** of the Hearing on Temporary Rates held on **September 8, 2021**, including appearance fee and condensed version for NH PUC file >

(Original delivered to PUC on 09-27-21)

	AMOUNT
	\$ 563.50
SUBTOTAL =	\$ 563.50
SHIPPING =	\$
TOTAL DUE =	\$ 563.50

Please remove bottom portion and return with payment

(Make check payable to: Steven E. Patnaude, LCR)
Invoice No. 2021-042 Company billed: LRWC **Amount: \$ 563.50**

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.: 2022-018

DATE: 07-01-22
TERMS: Net 30 days
DUE DATE: 08-01-2022

SHIP DATE: 05-31-22**SHIPPED VIA: By e-mail ONLY**

DOCKET NO.: DW 20-187 LAKES REGION WATER COMPANY, INC.:
Request for Change in Rates.
(Hearing regarding Permanent Rates)

SERVICES PROVIDED:

Original & 1 copy of a **121-page transcript** of the Hearing on Permanent Rates held on **May 5, 2022**, including appearance fee and condensed version for NH PUC file >

(Original delivered to PUC on 05-31-22)

	AMOUNT
	\$ 800.00
SUBTOTAL =	\$ 800.00
SHIPPING =	\$
TOTAL DUE =	\$ 800.00

Please remove bottom portion and return with payment

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

Invoice No. 2022-018

Company billed: LRWC

Amount: \$ 800.00

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.: 2023-011

DATE: 03-03-23
TERMS: Net 30 days
DUE DATE: 04-03-2023

SHIP DATE: 02-14-23 SHIPPED VIA: By e-mail ONLY
(Emailed to Atty. Richardson)

DOCKET NO.: DW 22-068 LAKES REGION WATER COMPANY, INC.:
Petition for Step Adjustment.
(Prehearing conference)

SERVICES PROVIDED:

Original & 1 copy of a **23-page transcript** of the Prehearing Conference held on **February 1, 2023**, including appearance fee >
(Original delivered to PUC on 02-14-23)

	AMOUNT
	\$ 251.50
SUBTOTAL =	\$ 251.50
SHIPPING =	\$
TOTAL DUE =	\$ 251.50

Please remove bottom portion and return with payment

(Make check payable to: Steven E. Patnaude, LCR)
Invoice No. 2023-011 Company billed: LRWC **Amount: \$ 251.50**