

Stephen P. St. Cyr & Associates

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

June 6, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during May 2015 (see attached detail).

Current Billing (11.50 hours @ \$125.00/hour)	\$1,437.50
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$1,437.50</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
05/04	Prepare Asset ID sch; Prepare email re: same; Review email re: prop tax bills; Incorp data into Asset ID sch; Reply to email re: Asset ID sch	1.00
05/05	Review / Reply to email re: refurbishment	0.25
05/15	Review Co resp to PUC letter; Review I/S by div	0.50
Total		<u>1.75</u>

**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

05/05	Review email re: RC, susp period & bill analysis	0.25
05/14	Prepare Bow act r of r sch; Prepare Belmont act r of r sch; Prepare Abenaki act r of r; Prepare email re: same	2.00
05/15	Incorporate NOI into act r of r	0.50
05/18	Review/Adjust act r or r for Abenaki; Review/Adjust act r or r for Belmont; Review/Adjust act r or r for Bow; Prepare email re: same / other considerations; Review reply to email; Review 5 yr proj cap plan	1.75
05/19	Review add'l reply to email re: plant, fin costs, cash working cap, annualized rev, cust rates, def sewer treat costs	0.25
05/20	Prepare for and part in conf call re: RC, ROE, RofR, etc	0.75
05/21	Review 5 yr cap plan; Calc depr / AD; Proform plant, depr & AD; Proform org costs; Preform fin costs; Adj working cap	1.25
05/22	Expand act r or r for proforma adj for Bow, Belmont & Abenaki; Review / Reply to email re act r of r w/proformas & def sewer treatment costs	1.75
05/29	Review cover letter, notice & waiver; Review requirtements; Review proforma r of r; Talk w/Debbie re: same / other RC matters	1.25
Total		<u>9.75</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

Grand Total 11.50

SPSt. Cyr  
06/06/15

Stephen P. St. Cyr & Associates

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

July 6, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during June 2015 (see attached detail).

Current Billing (43.625 hours @ \$125.00/hour)	\$5,453.13
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$5,453.13</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

Rate Case

06/01	Review / Modify Belmont Water sch; Prepare email re: same	1.00
06/02	Review / Modify Belmont Sewer sch; Prepare email re: same; Review Bow Water fin'l data; Review RC sch; Prepare email re: same	1.25
06/03	Prepare email re: RC exp	0.25
06/09	Review Bow water sch; Participate in conf call re: review / comments on RC sch	3.00
06/10	Review PUC Staff rec on revised aff agr; Review email re: aff agr; Review email re: RFP	0.50
06/11	Review / comment on don's test; Prepare email re: same; Review aff agr; Prepare email re: RFP	1.25
06/12	Review / Reply to email re: 5 qtr avg	0.25
06/15	Review PUC Staff's reply re: avg RB; Prepare reply re: same; Review / Reply to emails re: ROE; Review amort period for org costs; Review / Reply to email re: electric costs	1.125
06/16	Review email; Review attachments re: GL, exp distr, TB, etc.; Prepare email re: same	2.50
06/17	Review / Update Bow water sch; Prepare email re: FIT rate / Int & amort of fin costs; Prepare Belmont water sch; Review reply to email re: FIT rate / Int & amort of fin costs; Separate Belmont water & sewer I/S; allocate cust & A&G exp; Prepare email re: same	5.75
06/19	Update RC sch; Prepare email re: state util prop taxes org costs; Conduct "final" review; Prepare email re: same; Review / Reply email re: same; Review reply	3.75
06/22	Review / Reply to email re: 2015 adds to plant / RB; Prepare RC sch for Belmont water; Prepare RC sch for Belmont sewer; Review GL exp accts for potential proformas; Prepare email re: same	5.00
06/23	Prepare proforma adj for Belmont water; Prepare proforma adj for Belmont sewer; Review / Revise allocations; Revise water sch; Revise sewer sch; Prepare email re: Belmont water &	

	sewer allocations	4.25
06/24	Review email re: exp alloc; Review email re: def sewer exp; Review / eply to email re: audit / acct exp; Review email re: water testing exp; Update wate sch; Update sewer sch; Review / Reply to email re: audit / acct exp; Review / Reply email re: water test, cons rates, testimony & other RC req	2.00
06/25	Conduct review; Revise annualized FIT & SBT; Update cash work cap; Update int & div inc; Update RB adj for org costs	2.00
06/26	Review Belmont water sch; Prepare email re; same; Update Belmont sewer RB adj for org costs; Review sch; Prepare email re: same; Update Bow water for I/S adj for testing, audit & acct exp; Review same; Prepare email re: same; Talk w/Deb re: audit, rev by class; sewer treatment exp, temp rates & T of C; Prepare T of C; Prepare cover letter; Prepare summary; Prepare prop tariff pgs; Prepare prop statement to custs; Prepare resp to 1604.01(b); Prepare attestation	6.50
06/29	Update Belmont Water sch 6; Update Belmont Sewer sch 6	0.50
06/30	Review / Reply to email re: Bow sch / conf call; Review email re: sewer treat exp; Review email re: def sewer costs; Update rep of prop rates for water combined; Prepare combine comp rev def; Prepare combined Oper Inc; Prepare B/S – Assets; Prepare B/S – Equity & Liab; Prepare combined RB; Prepare combined rep of prop rates; Review same	<u>2.75</u>
Total		<u>43.625</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

Grand Total 43.625

SPSt. Cyr  
07/06/15

Stephen P. St. Cyr & Associates

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

August 10, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during July 2015 (see attached detail).

Current Billing (39.125 hours @ \$125.00/hour)	\$4,890.63
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$4,890.63</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>

**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

07/01	Review email re: 34% tax rate; Prepare for / participate in conf call	2.00
07/07	Review email re: FIT rate; Revise Bow water rate sch for FIT rate & amort period; Review Belmont sewer re: same; Revise Belmont water re: same; Prepare draft test for Bow	3.50
07/08	Review 2015 adds / 5 yr plan; Revise Bow water for 2015 adds; Revise Belmont water for 2015 adds; Conduct review of Bow water & Belmont water & sewer	3.25
07/09	Update Bel sewer for cleaning exp; Prepare email re: same; Review con water; Prepare email re: same; Review Don's test; Review Deb's test; Prepare add'l questions; Prepare email re: same; Prepare test	4.50
07/10	Prepare test	4.75
07/13	Review test; Review existing sewer rates; Prepare rate calc; Prepare rates; Prepare email re: same	3.25
07/14	Make changes to schedules; Prepare email re: same; Review Deb's revised test; Review Alex's test; Prepare email re: FIT rate, test, comments, etc.	1.75
07/15	Review email re: test	0.25
07/16	Review test; Provide comments; Review email re: comments; Review email re: basis for current rates; Review rate calc; Update same; Prepare email re: same	2.75
07/17	Prepare summary; Prepare email re: same; Prepare tariff pags; Prepare email re: same	2.00
07/20	Review Bel water rate calc from 10-306; Prepare water rate calc; Review same; Review Bel sewer rate calc from 10-306; Prepare sewer rate calc; Review same; Prepare email re: same; Review Belmont water sch; Review Belmont sewer sch; Prepare Belmont sewer sch for temp rates; Review Bow water sch; Prepare Bow water sch for temp rates; Review other RC req; Prepare other RC req for temp rates; Talk w/Deb re: rate calc; Adjust rate calc; Prepare other RC req	7.00

07/21	Prepare rate calc for temp rates; Review RC sch for temp rates; Prepare email re: same	1.75
07/22	Talk w/Deb; Review Don's test; Review Deb's test; Review Alex test; Review summary; Review letter to cust	1.25
07/23	Review var emails re: temp rates; Prepare reply re: same; Review var emails re: status	<u>1.125</u>
Total		<u>39.125</u>
<b>Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).</b>		
Grand Total		<u>39.125</u>

SPSt. Cyr  
08/10/15

Stephen P. St. Cyr & Associates

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

September 4, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during August 2015 (see attached detail).

Current Billing (10.50 hours @ \$125.00/hour)	\$1,312.50
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$1,312.50</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>

**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

08/10	Review other RC req for temp rates; Prepare email re: same; Talk w/Justin re: temp rates	0.625
08/11	Review email re: comments on temp rates sch; Review multi family # of units; Review rates for Bow water	0.50
08/12	Talk w/Debbie re: avg vs YE RB, sewer # of cust & Bow water rates; Review sewer # of cust; Revise Bow water rate calc; Prepare email re: resp / sch; Draft test for temp rates; Review Same; Revise same; Prepare email re: same	4.00
08/13	Review Debbie's comments; Review test; Edit same; Incorporate changes; Review same; Update other RF req; Prepare email re: test/ other; Prepare email RC sch	3.00
08/14	Review Justin's comments; Prepare email re: same; Review / Reply to email re: pet; Review pet; Prepare email re: same	0.75
08/27	Review email re: retirements; Review book depr sch; Check sch vs Ann Repts; Prepar email re: same	0.75
08/28	Review / Reply to email re: proforma; Review email re: OoN	0.375
08/31	Review OoN; Check amts against filing	<u>0.50</u>
Total		<u>10.50</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

Grand Total		<u>10.50</u>
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SPSt. Cyr  
09/04/15

Stephen P. St. Cyr & Associates

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

October 9, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during September 2015 (see attached detail).

Current Billing (20.25 hours @ \$125.00/hour)	\$2,531.25
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$2,531.25</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

# Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>
<b>Note: Please charge to Outside Services (PUC account 923).</b>		
<u>Rate Case</u>		
09/01	Review email re: proforma adj; Talk w/Deb re: audit, O of N, MaDPU order & proforma adj	0.375
09/04	Review email re: AR #31; Review TB, PUC Ann Rep & RC Sch 3; Prepare reply	0.25
09/10	Review Sch 3; Review PUC Ann Rep – F-8; Review 12/31/14 TB; Review Sch 3 sup; Review LMC sewer rate 3; Prepare email re: same; Review email re: plant held for future use; Review Alex's reply; Review 2013 & 2014 PUC Ann Rep; Prepare reply	1.50
09/14	Review email re: meters; Review PUC Ann Rep; Prepare reply re: avg costs / meter	0.25
09/16	Prepare email re: prep for PH / TS; Prepare email re: DRs; Review var emails; Prepare resp	1.00
09/17	Review email re: TS; Review / Reply to email re: DRs; Review / Reply to emails re: Audit Rep; Take quick look at ARec; Review / Reply to email re: OCA; Review email re: Proc sch; Review emails re: AResp; Review email re: conf call	1.625
09/18	Review Co comments on ARec; Review ARec #8; Review 2010 PUC cAnn Rep; Review sup docs	1.00
09/21	Review proc sch; Draft alt; Review wCo comments on ARec; Revise sewer Sch 3 – perm; Revise sewer sch 3 – temp; Prepare resp to ARec #8; Prepare sup docs; Review temp rate filing; Participate in conf call; Review revised draft resp to ARec; Review ARec & Co resp w/Deb as they pertain to RC	4.75
09/22	Review / Modify draft proc sch; Prepare email re: same; Review var emails re: same; Review / Modify sum of issues; Prepare email re: same; Review var emails re: same; Review temp filing; Review perm filing; Talk w/Don re: Alex's part; Review Final Audit Rep; Review email re: Sen. Boutin	2.75
09/23	Prepare for & participate in PHConf & TS	5.50
09/24	Review email re: serv list	0.25
09/25	Review draft resp to intervention; Review resp to pet to intervene	0.50
09/28	Review HExam's Rep	0.25
09/29	Review email re: Laconia sewer; Review reply to same	<u>0.25</u>
Total		<u>20.25</u>
<b>Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).</b>		
Grand Total		<u>20.25</u>

SPSt. Cyr  
10/09/15

Stephen P. St. Cyr & Associates

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

November 3, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during October 2015 (see attached detail).

Current Billing (16.125 hours @ \$125.00/hour)	\$2,015.63
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$2,015.63</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>
<b>Note: Please charge to Outside Services (PUC account 923).</b>		
<u>Rate Case</u>		
10/02	Review proc sch; Review Staff DRS –set 1; Prepare email re: same	0.50
10/05	Review OCA DRs	0.25
10/06	Prepare email re: OCA DRs; F/U on Staff DRs; Review / Reply to email re: Staff 1-1 rate calc; Review var emails re: Hosmer; Review letter re: Obj to Hosmer	1.125
10/07	Review options for resp to OCA #2; Prepare email re: same; Review email re: same; Review / Reply re: same; Review LHA DRs	1.25
10/08	Review Co resp to Staff DRs; Provide comments re: same; Review rate calc; Prepare same; Prepare email re: same	1.50
10/09	Review var emails re: Co.'s resp to Staff DRs	0.50
10/13	Review reply to email re: OCA #2; Review / Reply to email re: DRs	0.50
10/14	Talk w/Justin re: DRs; Prepare emails re: rate calc; Review email re: req for ext; Review email re conf treat; Review motion re: same; Review email re: motion / acknow; Review Co. resp to OCA DRs; Review Co resp to LHA DRs	1.75
10/15	Review Co resp to OCA DRs; Review Co resp to LHA DRs	0.50
10/16	Review var emails re: Staff 9 – 11	0.25
10/19	Review var emails re: prep for tech ses, intervenors / proc sch, Prep for tech ses, OCA #2, etc	1.50
10/20	Review var emails re: tech ses, Staff DRs, etc.	0.50
10/21	Prepare for and participate in tach session; Review email re: rofr; Review email re: F/U on OCA #2; Review email re: tech ses Review email re: same	1.75
10/26	Prepare Belmont water RC exh for temp rates; Prepare rate calc	2.25
10/27	Review Belmont water RC Sch; Review rate calc; Make minor changes; conduct final review; Prepare email re: same; Talk w/Deb re: same; make minor changes; Prepare email re: same; Review /Reply to email re: same; Review other emails	2.00
Total		<u>16.125</u>
<b>Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).</b>		
Grand Total		<u>16.125</u>

SPSt. Cyr  
11/03/15

Stephen P. St. Cyr & Associates

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

December 5, 2015

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during November 2015 (see attached detail).

Current Billing (11.50 hours @ \$125.00/hour)	\$1,437.50
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$1,437.50</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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### Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

11/10	Review Staff's test	0.25
11/12	Talk w/Justin re: Staff's test; Talk w/Deb re: same; Prepare email re: Sup sch; Review Staff's test	0.50
11/13	Review PUC order re: conf treat	0.25
11/16	Review Staff test; Verify amts; Review sup sch; Review email re: conf call	2.25
11/17	Prepare email re: conf call; Review sup sch; Prepare email re: same; Review Revised Staff sch; Review var emails; Part in conf call	2.75
11/18	Review set prop; Review Justin's comments on same; Review final set prop	0.50
11/19	Prepare for & participate in set conf	2.00
11/23	Review classification of water cons / meter reading; Review email re: RC exp; Review reply re: same	<u>0.25</u>
Total		<u>8.75</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

### Rosebrook

11/09	Talk w/Justin re: Ann Rep; Prepare email re: same	0.25
11/10	Reply to email re: same; Talk w/Justin re: same	0.50
11/13	Take initial look at acq., fin & billing freq	1.00
11/17	Review test; Review exh; Prepare email re: comments	<u>1.00</u>
Total		<u>2.75</u>

Grand Total		<u>11.50</u>
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SPSt. Cyr  
12/05/15

Stephen P. St. Cyr & Associates

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

January 16, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during December 2015 (see attached detail).

Current Billing (12.125 hours @ \$125.00/hour)	\$1,515.63
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$1,515.63</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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### Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

12/01	Review emails re: affil agr, services & rates	0.25
12/07	Review var emails; Review draft set agr; Prepare email re: Staff's sch; Prepare email re: comments, surcharge & recoupment; Review var emails; Review Staff's sch	2.25
12/08	Talk w/Justin re: temp rate sur; Review / Reply to email re: calc of recoup /sur; Prepare email re: same	0.50
12/09	Review draft set agr; Review temp rate calc; Talk w/Deb; Review rev temp rate calc; Talk w/Deb re: updated tariff / sup tariff	1.625
12/10	Review tariff pgs; Prepare email re: comments; Review temp rate calc; Prepare email re: same; Review temp rate calc; Prepare email re: same; Review var emails re: set agr	1.75
12/11	Review set agr & sup sch	0.25
12/18	Prepare email re: conf call; Review replies; Prepare for & part in conf call re: prep for hearing; Review Q for hearing; Prepare comments; Review / Reply to email re: RofR; Talk w/Justin re: same; Review Deb's comments; Prepare email re: same; Review Staff Q for hearing; Prepare email re: comments on cons rates	3.25
12/20	Prepare email re: hearing; Review / Reply to same	0.25
12/21	Prepare for hearing; Attend same	<u>2.00</u>
Total		<u>12.125</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

### Rosebrook

Total		<u>0.00</u>
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Grand Total		<u>12.125</u>
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SPSt. Cyr  
01/16/16

Stephen P. St. Cyr & Associates

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

February 6, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during January 2015 (see attached detail).

Current Billing (5.75 hours @ \$125.00/hour)	\$ 718.75
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$ 718.75</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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### Year End

01/19	Review audit issues; Prepare email re: audit / YE	<u>0.75</u>
Total		<u>0.75</u>

**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

01/04	Review proc sch	0.25
01/11	Review PUC order approving temp rates	0.25
01/12	Review PUC order approving temp rates; Verify amounts / rates	0.75
01/18	Review tariff pages; Review PUC order; Review set Agr; Prepare email re: same	0.50
01/19	Review Staff DRs – Set 2; Review LHA DRs – Set 2; Review cover ltr. / tariff	0.50
01/22	Review cover ltr / rate case exp	0.25
01/25	Prepare email re: Co. resp to DRs	0.25
01/26	Review Co resp to Staff DRs; Provide comments; Review Co. resp to LHA DRs; Provide comments	2.00
01/27	Review “final” Co. resp to DRs	<u>0.25</u>
Total		<u>5.00</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

### Rosebrook

Total		<u>0.00</u>
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Grand Total		<u>5.75</u>
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SPSt. Cyr  
02/06/16

Stephen P. St. Cyr & Associates

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

March 5, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during February 2015 (see attached detail).

Current Billing (17.25 hours @ \$125.00/hour)	\$2,156.25
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$2,156.25</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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### Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

### Rate Case

02/01	Prepare email re: DRs; Review reply re: same	0.25
02/03	Review Staff, OCA & VSEA DRs – Set 2	0.50
02/04	Review DRs; Prepare email re: Don's resp	0.50
02/08	Prepare resp to OCA 2-8 & 16; Prepare email re: same; Prepare resp to VSEA 2-1; Prepare email re: same; Review email re: Co. resp to OCA DRs – Set 2; Review var emails re: OCA & VSEA DRs	2.25
02/09	Review OCA 2-11; Review temp rate set agr sch; Talk w/Debbie; Review OCA 2-9, 10 & 11; Talk w/Debbie re: same	1.00
02/10	Review email re: DRs; Review Co. resp to Staff, OCA & VSEA DRs	1.00
02/12	Review email re: OCA 2-9 & 2-10; Review 2014 & 2015 ret sch; Review 2013 WR & LM depr sch; Prepare email re: same	0.50
02/15	Review sum of RC issues; Prepare email re: same	0.50
02/16	forward email re: RC issues; Review emails re: OCA DRs; Talk w/Deb Re: conf call, OCA 2-7, CT dec on ROE; Review Co. resp to OCA DRs; Review Co. resp to Staff DRs; Review RC issues during conf call	3.25
02/18	Participate in tech sess	4.00
02/20	Review notes from tech sess; Review Tech Sess DRs; Review / Reply to email re: sch change	0.50
02/22	Review var emails re: sch change; Reply to same	0.25
02/23	Review Staff letter re: sch change	0.125
02/24	Review PUC letter approving sch change	0.125
02/25	Review Co. resp to Tech sess DRs; Review att; Talk w/Debbie re: same; Review "final" Co. resp to Tach sess DRs	<u>2.00</u>
Total		<u>16.75</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

### Rosebrook

02/04	Review email re: purchase agr; Reply to same; Talk w/Leah re: inv, CWIP & CIAC	<u>0.50</u>
Total		<u>0.50</u>

Grand Total		<u>17.50</u>
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SPSt. Cyr  
03/05/16

Stephen P. St. Cyr & Associates

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

April 10, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during March 2015 (see attached detail).

Current Billing (24.75 hours @ \$125.00/hour)	\$3,093.75
Reimbursable Expenses: Copy	7.54
Postage	<u>22.95</u>
Total Current Month's Billing	<u>\$3,124.24</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

17 Sky Oaks Drive

Biddeford, Me. 04005

207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
03/14	Prepare email re: PUC Ann Rep; Review audit rep –issue #10; Reply to same	0.375
03/16	Review email re: PUC Ann Rep; Review 2014 PUC Ann Rep; Prepare request for data needed to prepare Ann Rep; Review email; Review draft F/S; Review B/S, I/S, TB, JEs, depr & cap proj	2.00
03/17	Review / Reply to email re: revised TB; Review WTB / B/S & I/S; Prepare 2015 PUC Ann Rep; Prepare A sch; Prepare email re: same	2.25
03/18	Prepare F sch; Prepare S sch; Review email re: A & S sch; Update same;\nReview / Reply to email	4.25
03/19	Review “final” WTB; Update F-48 & F-2, Review “final” B/S	2.00
03/20	Update B/S; Review 2015 PUC Ann Rep; prepare email re: same	2.75
03/21	Review var emails; Revise A sch; Review mo stat for usage, cons, etc;\nUpdate F-47 & S-1; Review plant data	1.50
03/22	Prepare email re: 2015 PUC Ann Rep; Review 2015 PUC Ann Rep;\nRevise A-8, F-47 & F-48; Prepare email re: same; Review / Reply to email re: F-8, S-1 & S-8	1.50
03/23	Review emails; Revise F-8, F-11 S-1 & S-9; Reply to email re: same;\nReview / Reply to email re: 2015 PUC Ann Rep	1.00
03/28	Review / Reply to email re: 2015 results / ROE; Talk w/Don re: taxes;\nTalk w/Justin re: same; Review email from auditors	1.00
03/29	Prepare for & part in call w/auditors; Prepare email re: same	0.50
03/31	Review inc tax calc; Prepare email re: same	<u>0.50</u>
Total		<u>19.625</u>

**Note: Please charge to Outside Services (PUC account 923).**

<u>Rate Case</u>		
03/10	Review var emails re: OCA expert	0.25
03/11	Review var emails re: OCA expert	0.25
03/24	Review PUC Staff's test	0.50
03/25	Review OCA's test; Prepare email re: Staff's test; Talk w/Don re:\nStaff's test; Review email re: Laconia; Review email re: ROE;\nPrepare 2015 act ROR; Reply to email re: same	1.75
03/29	Review / Reply to email re: conf call; Prepare for / part in conf call	<u>1.50</u>
Total		<u>4.25</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

<u>Rosebrook</u>		
03/08	Review / Reply to email re: Purchase price update	0.25
03/10	Review emails re: Purch price update	0.25
03/14	Review / Reply to email re: rent; Prepare email re: same; Prepare email re: same	<u>0.375</u>
Total		<u>0.875</u>

Grand Total 24.75

SPSt. Cyr  
04/10/16

Stephen P. St. Cyr & Associates

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

May 14, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during April 2015 (see attached detail).

Previous Balance		<u>\$3,124.24</u>
Current Billing (22.875 hours @ \$125.00/hour)		\$2,859.38
Reimbursable Expenses:	Copy	9.00
	Postage	<u>5.50</u>
Total Current Month's Billing		<u>\$2,873.88</u>
Total Billing		<u>\$5,998.12</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

## Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
04/04	Review tax depr sch; Review / Reply to email re: same; Review reply	0.50
04/06	Review var emails; Review cust comp / Co. resp; Reply to email re: tax depr; Prepare email re: same; Review reply; Review revised TB; Review PUC letter; Reply to same	1.50
04/07	Review draft Co. resp to PUC letter	0.50
04/16	Review / Reply to email re: PUC letter	0.25
04/18	Review var emails; re: revised TB, PUC letter; Review calc of def sewer costs	0.25
04/21	Review email re: PUC letter	0.125
04/25	Review var emails re: PUC Ann Rep & PA-20; Review / Reply to email re: verifying closing costs	0.50
04/26	Review revised TB; Revise F-50, F-47, F-38, F-5, F-3, F-2 & F-1; Review same; Scan / Email revised sch	1.00
04/27	Review / Reply to email re: PUC Ann Rep & PA-20	0.25
04/28	Prepare PA-20	1.50
04/29	Review PA-20; Prepare step 1 att; Prepare cover letter	1.00
Total		<u>7.375</u>

**Note: Please charge to Outside Services (PUC account 923).**

<u>Rate Case</u>		
04/06	Review Mark's test; Review Robyn's test; Prepare DRs	1.50
04/07	Review Staff sch; Review Rubin's test	2.00
04/11	Review issues; Review Johnson's test; Participate in conf call	2.50
04/12	Prepare for and participate in tech sess	4.00
04/16	Review Staff's prop; Draft Co. resp; Review same; Prepare email re: same	1.25
04/18	Review var emails re: conf call, set prop, OCA / Johnson & OCA set prop	0.50
04/19	Review Staff's prop w/Co. comments / clarification	0.50
04/20	Review var emails re: ROE	0.50
04/21	Talk w/Justin re: ROE; Review email re: ROE / small reg, water util; Review Don's resp; Prepare reply re: same; Prepare email re: set sch; Review / reply to same	1.00
04/25	Review var emails re: Draft set agr	0.50
04/27	Review set agr; Verify amts / % to set sch	1.00
04/28	Talk w/Justin re: set agr / Hearing	0.25
Total		<u>15.50</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

<u>Rosebrook</u>		
Total		<u>0.00</u>

Grand Total 22.875

SPSt. Cyr  
05/14/16

Stephen P. St. Cyr & Associates

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

June 3, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for professional services rendered during May 2015 (see attached detail).

Previous Balance	\$5,988.12
Previous Payments	<u>5,988.12</u>
Subtotal	\$ 0.00
Current Billing (7.50 hours @ \$125.00/hour)	\$ 937.50
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$ 937.50</u>
Total Billing	<u>\$ 937.50</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

Rate Case

05/02	Review Staff's calc of cust rates; Call / talk w/Debbie; Prepare email re: same; Recalc Belmont water rates; Recalc Belmont sewer rates; Recalc Bow water rates; Review same; Prepare email re: same	2.75
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05/03	Review / Reply to email re: rate calc; Talk w/Justin re: ROE	0.50
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05/11	Prepare for hearing; Review var emails; Review set agr; Review set agr sch; Review rates	1.00
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05/12	Attend hearing	<u>3.25</u>
Total		<u>7.50</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

Rosebrook

Total		<u>0.00</u>
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Grand Total		<u>7.50</u>
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SPSt. Cyr  
06/03/16

Stephen P. St. Cyr & Associates

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

June 10, 2016

Deborah O. Carson  
Financial / Office Manager  
New England Service Company  
37 Northwest Drive  
Plainville, CT 06062

Fee for actual / estimated professional services rendered during June & July 2015 (see attached detail).

Current Billing (8.00 hours @ \$125.00/hour)	\$1,000.00
Reimbursable Expenses: Copy	0.00
Postage	<u>0.00</u>
Total Current Month's Billing	<u>\$1,000.00</u>

Payment due upon presentation.

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

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
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Year End

Total		<u>0.00</u>
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**Note: Please charge to Outside Services (PUC account 923).**

Rate Case

06/03	Review PUC order; Prepare email re: same; Review Justin's email; Review Debbie's email	0.50
06/06	Review PUC order, Verify amounts / percentage to set agr; Prepare Email re: same	
06/07	Review rates per set agr; Prepare email re: tariff, temp / perm diff & RC exp; Review / Reply to email re: same; Review / Reply to email re: def accts	1.00
06/09	Review email re: temp / perm diff; Review calc; Reply to email;	0.50
06/10 (est)	Review tariff page revisions	0.50
06/15 (est)	Review calc of temp / perm diff; Review RC exp sch	2.00
06/22 (est)	Review proposed recovery	2.00
06/29 (est)	Review Staff questions / Company responses	0.50
07/06 (est)	Review Staff's recommendation; Provide comments	0.50
07/20 (est)	Review PUC order re: approval	<u>0.50</u>
Total		<u>8.00</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186).**

Rosebrook

Total		<u>0.00</u>
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Grand Total		<u>8.00</u>
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SPSt. Cyr  
06/10/16