

LAKES REGION WATER COMPANY INC.

420 Governor Wentworth Highway, PO Box 389
Moultonborough, NH 03254
Telephone: 603-476-2348, Fax: 603-476-2721

December 27, 2016

Debra A. Howland
Executive Director
Public Utilities Commission
21 South Fruit Street, Suite 10,
Concord, N. H. 03301-2429

NHPUC 28DEC'16AM10:32

Re: DW 15-209 Lakes Region Water Company's ("LRWC" or "Company") proposed surcharge to recover temporary / permanent rate reconciliation and rate case expenditures

Dear Executive Director Howland:

In accordance with PUC Order No. 25,969 dated November 28, 2016 the "Settling Parties propose that a surcharge be implemented to collect an amount equal to the difference in revenues the Company would have collected had the agreed upon level of permanent rates been in effect for service rendered after September 14, 2015." Also, in accordance with the order, the "Settling Parties agreed LRWC shall be allowed to recover its reasonable rate case expenses pursuant to N. H. Code Admin Rule Puc 1905.02 ..."

The Company is proposing a quarterly surcharge of \$12.87 for the recovery of \$174,035.44 over 8 quarters. In support of the Company's proposed surcharge, the Company is providing Attachment A, which shows the calculations of the temporary / permanent rate reconciliation. Also, the Company is providing Attachment B, which shows a Summary of Rate Case Expense. The individual invoices that support the rate case expenditures are being provided to the PUC and OCA staffs only for review. In addition, the Company is providing Attachment C, which combines the temporary / permanent reconciliation amount and the rate case expenditures to total an amount to be recovered and the development of a surcharge to be billed to customers.

If you, the PUC and OCA staffs and / or other parties have questions and comments, please feel free to contact me.

Sincerely,



Leah Valladares

Cc: Service List

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

No. DW 15-209

Lakes Region Water Company, Inc.

List of Attachments

- | | |
|-----------------|--|
| 1. Attachment A | Proposed Permanent Rate Reconciliation |
| 2. Attachment B | Summary of Rate Case Expenses (as of 12/27/2016) |
| 3. Attachment C | Proposed Surcharge for Recovery of Permanent Rate Reconciliation and Rate Case Expenses (as of 12/27/2016) |
| 4. Attachment D | Documentation of Rate Case Expenses Provided to Staff and OCA (as of 12/27/2016) |
| 5. Attachment E | Updated Summary of Rate Case Expenses (as of 3/30/2017) |
| 6. Attachment F | Comparison of Recent Water Utility Rate Case Expense Approvals |

Calculation of the
Temporary/Permanent Rate Reconciliation

2015 Cycle 1 09/14/2015 - 12/31/2015			2016 Cycle 1 01/01/2016 - 01/28/2016			Grand Totals Per Cycle
Initial Rate	Permanent Rate	Difference	Initial Rate	Permanent Rate	Difference	
Paradise Shores 02	\$ 69,765.85	\$ 76,511.90	\$ 6,746.05	\$ 18,274.02	\$ 19,998.30	\$ 1,724.28
Deer Run 08	\$ 10,983.71	\$ 12,024.19	\$ 1,040.48	\$ 2,844.42	\$ 3,110.97	\$ 266.55
Woodland Grove 09	\$ 15,064.88	\$ 16,484.66	\$ 1,419.78	\$ 3,931.31	\$ 4,300.09	\$ 368.78
Echo Lake Woods 10	\$ 8,541.79	\$ 9,347.10	\$ 805.30	\$ 2,145.17	\$ 2,347.50	\$ 202.33
Total 2015		\$ 10,011.61	Total 2016		\$ 2,561.94	\$ 12,573.55

2015 Cycle 4 09/14/2015 - 12/31/2015			2016 Cycle 4 01/01/2016 - 03/31/2016			Grand Totals Per Cycle
Initial Rate	Permanent Rate	Difference	Initial Rate	Permanent Rate	Difference	
Tamworth 12	\$ 18,714.10	\$ 20,577.26	\$ 1,863.15	\$ 15,795.39	\$ 17,367.96	\$ 1,572.57
Total 2015		\$ 1,863.15	Total 2016		\$ 1,572.57	\$ 3,435.72

2015 Cycle 2 09/14/2015 - 10/31/2015			2016 Cycle 2 11/01/2015 - 01/31/2016			Grand Totals Per Cycle
Initial Rate	Permanent Rate	Difference	Initial Rate	Permanent Rate	Difference	
Far Echo 01	\$ 7,046.47	\$ 7,710.96	\$ 664.49	\$ 11,009.35	\$ 12,049.40	\$ 1,040.05
West Point 03	\$ 3,468.41	\$ 3,795.50	\$ 327.08	\$ 5,835.68	\$ 6,363.22	\$ 527.54
Hidden Valley 05	\$ 9,510.48	\$ 10,407.53	\$ 897.05	\$ 16,181.25	\$ 17,701.74	\$ 1,520.49
175 Estates 13	\$ 3,590.17	\$ 3,947.60	\$ 357.43	\$ 6,881.16	\$ 7,566.24	\$ 685.08
Lake Ossipee Village 15	\$ 18,929.99	\$ 20,814.64	\$ 1,884.65	\$ 36,438.87	\$ 40,066.68	\$ 3,627.81
Total 2015		\$ 4,130.70	Total 2016		\$ 7,400.97	\$ 11,531.67

2015 Cycle 3 09/14/2015 - 11/30/2015			2016 Cycle 3 12/01/2015 - 01/28/2016			Grand Totals Per Cycle
Initial Rate	Permanent Rate	Difference	Initial Rate	Permanent Rate	Difference	
Waterville/Gateway 04	\$ 11,108.89	\$ 12,156.60	\$ 1,047.71	\$ 8,716.15	\$ 9,539.82	\$ 823.67
Wentworth Cove 06	\$ 7,528.65	\$ 8,238.58	\$ 709.93	\$ 5,591.84	\$ 6,119.21	\$ 527.37
Pendleton Cove 07	\$ 10,118.13	\$ 11,071.94	\$ 953.81	\$ 6,943.38	\$ 7,598.34	\$ 654.96
Brake Hill 11	\$ 7,431.61	\$ 8,131.65	\$ 700.04	\$ 5,350.03	\$ 5,854.16	\$ 504.13
Deer Cove 14	\$ 6,836.48	\$ 7,517.11	\$ 680.63	\$ 5,171.18	\$ 5,686.02	\$ 514.84
Indian Mound 16	\$ 14,613.01	\$ 16,065.98	\$ 1,452.97	\$ 11,153.53	\$ 12,263.96	\$ 1,110.43
Gunstock Glen 17	\$ 7,238.62	\$ 7,959.29	\$ 720.67	\$ 5,554.75	\$ 6,131.98	\$ 577.23
Total 2015		\$ 6,265.76	Total 2016		\$ 4,712.63	\$ 10,978.39

\$ 38,519.33

2015 Cycle 3			2016 Cycle 3			
09/14/2015 - 11/30/2015			12/01/2015 - 01/28/2016			
	Initial Rate	Permanent Rate	Difference	Initial Rate	Permanent Rate	Difference
Waterville Valley Pool	\$ 310.38	\$ 342.25	\$ 31.87	\$ 234.77	\$ 258.88	\$ 24.11

Grad Total WVG Pool \$ 55.97

\$ 38,575.31

Total Including WVG Pool

2015

DW15-209 Temporary Rates

Cycle 1							
9/14/2015				12/31/2015			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
2	Paradise Shores	123.58	4.81	135.26	11.68	5.26	0.45
8	Deer Run	123.58	4.81	135.26	11.68	5.26	0.45
9	Woodland Grove	123.58	4.81	135.26	11.68	5.26	0.45
10	Echo Lake Woods	123.58	4.81	135.26	11.68	5.26	0.45
Cycle 4 billed with Cycle 1 9/14/2015				12/31/2015			
12	Tamworth Water Works	156.39	NA	171.96	15.57	NA	NA
Cycle 2							
9/14/2015				10/31/2015			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
1	Far Echo Harbor	123.58	4.81	135.26	11.68	5.26	0.45
3	West Point	123.58	4.81	135.26	11.68	5.26	0.45
5	Hidden Valley	123.58	4.81	135.26	11.68	5.26	0.45
13	175 Estates	156.39	NA	171.96	15.57	NA	NA
15	Lake Ossipee Village	156.39	NA	171.96	15.57	NA	NA
Cycle 3							
9/14/2015				11/30/2015			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
4	Waterville Valle Pool	362.11		399.29	37.18		
4	Waterville Valley/Gatev	123.58	4.81	135.26	11.68	5.26	0.45
6	Wentworth Cove	123.58	4.81	135.26	11.68	5.26	0.45
7	Pendleton Cove	123.58	4.81	135.26	11.68	5.26	0.45
11	Brake Hill	123.58	4.81	135.26	11.68	5.26	0.45
14	Deer Cove	156.39	NA	171.96	15.57	NA	NA
16	Indian Mound	156.39	NA	171.96	15.57	NA	NA
17	Gunstock Glen	156.39	NA	171.96	15.57	NA	NA

2016

DW15-209 Temporary Rates

Cycle 1							
1/1/2016				1/28/2016			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
2	Paradise Shores	123.58	4.81	135.26	11.68	5.26	0.45
8	Deer Run	123.58	4.81	135.26	11.68	5.26	0.45
9	Woodland Grove	123.58	4.81	135.26	11.68	5.26	0.45
10	Echo Lake Woods	123.58	4.81	135.26	11.68	5.26	0.45
Cycle 4 billed with Cycle 1 1/1/2016				3/31/2016			
12	Tamworth Water Works	156.39	NA	171.96	15.57	NA	NA
TWW was never billed for FEB & March temporary Rates							
Cycle 2							
11/1/2015				1/31/2016			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
1	Far Echo Harbor	123.58	4.81	135.26	11.68	5.26	0.45
3	West Point	123.58	4.81	135.26	11.68	5.26	0.45
5	Hidden Valley	123.58	4.81	135.26	11.68	5.26	0.45
13	175 Estates	156.39	NA	171.96	15.57	NA	NA
15	Lake Ossipee Village	156.39	NA	171.96	15.57	NA	NA
Cycle 3							
12/1/2015				1/28/2016			
#	Division	Base	Metered	Base	Base Increase	Metered	Metered Increase
4	Waterville Valle Pool	362.11		399.29	37.18		
4	Waterville Valley/Gatev	123.58	4.81	135.26	11.68	5.26	0.45
6	Wentworth Cove	123.58	4.81	135.26	11.68	5.26	0.45
7	Pendleton Cove	123.58	4.81	135.26	11.68	5.26	0.45
11	Brake Hill	123.58	4.81	135.26	11.68	5.26	0.45
14	Deer Cove	156.39	NA	171.96	15.57	NA	NA
16	Indian Mound	156.39	NA	171.96	15.57	NA	NA
17	Gunstock Glen	156.39	NA	171.96	15.57	NA	NA

DW 15-209
12/27/2016

Calculation of the Temporary/Permanent Rate Reconciliation

Attachment A

Lakes Region Water Co., Inc.
Summary of Billing Activity 2015
Volume and Cust Count

12/27/2016 11:43:21

Note: TWW (12) 175 Estates (13) DC (14) LOV (15) IM (16) GC (17) are non metered systems

Division	1 feh	2 ps	3 wp	4 wvg	5 hv	6 wc	7 pc	8 dr	9 wg	10 elw	11 bh	12 tww	13 175	14 dc	15 lov	16 im	17 gg	Total
Volume /100 cf - [from customer billings]																		
1st qtr																		
2 nd qtr																		
3 rd qtr		3589						457	825	717		0						5588
4 th qtr	624	1680	303	562	758	413	630	404	727	304	595	0	0	0	0	0	0	7000
Total	624	5269	303	562	758	413	630	861	1552	1021	595	0	0	0	0	0	0	12588
Customer Count																		
1st qtr																		0
2 nd qtr												101						101
3 rd qtr		398						59	74	44		101						676
4 th qtr	85	401	42	83	118	55	71	59	74	44	47	0	44	51	232	109	54	1569
Total	85	799	42	83	118	55	71	118	148	88	47	202	44	51	232	109	54	2346

Lakes Region Water Co., Inc.
Summary of Billing Activity 2016
Volume and Cust Count

Division	1 feh	2 ps	3 wp	4 wvg	5 hv	6 wc	7 pc	8 dr	9 wg	10 elw	11 bh	12 tww	13 175	14 dc	15 lov	16 im	17 gg	Total
Volume /100 cf - [from customer billings]																		
1st qtr	105		104	663	331	380	428	405	754	319	508	0	0	0	0	0	0	
2 nd qtr	98	2632	108	618	345	380	471	415	885	523	528	0	0	0	0	0	0	
3 rd qtr	566	3658	290	723	766	723	966	460	835	784	1117	0	0	0	0	0	0	
4 th qtr	563		316	631	711	346	716				654	0	0	0	0	0	0	
Total	1332	8309	818	2635	2153	1829	2581	1280	2474	1626	2807	0	0	0	0	0	0	27844
Customer Count																		
1st qtr	85	402	43	83	118	55	70	59	74	44	47	101	44	51	233	110	55	1674
2 nd qtr	85	403	43	83	118	55	70	59	74	44	49	101	44	51	233	110	55	1677
3 rd qtr	85	404	43	83	118	55	70	59	74	44	50	101	44	51	233	110	55	1679
4 th qtr	85		43	83	118	55	72				53	101	44	52	233	110	55	1104
Total	340	1209	172	332	472	220	282	177	222	132	199	404	176	205	932	440	220	6134

12/27/2016

Lakes Region Water Co., Inc.
Summary of Billing for 2015

Division	1 feh	2 ps	3 wp	4 wvg	5 hv	6 wc	7 pc	8 dr	9 wg	10 elw	11 bh	12 tww	13 175	14 dc	15 lov	16 im	17 gc	Total
Normal Metered (Unmetered) Income																		
1st bill																		0.00
2nd bill												\$ 15,795.39						15795.39
3rd bill		\$ 66,296.14						\$ 9,466.55	13113.17	\$ 8,886.29		\$ 15,795.39						113557.54
4th bill	\$ 13,505.74	\$ 57,515.48	\$ 6,647.79	\$ 12,960.37	\$ 18,228.42	\$ 8,783.43	\$ 11,804.48	\$ 9,234.46	12641.79	\$ 6,899.76	\$ 8,670.21	\$ -	\$ 6,881.16	\$ 7,975.89	\$ 36,282.48	\$ 17,048.51	\$ 8,445.06	243525.03
Total	\$ 13,505.74	\$ 123,811.62	\$ 6,647.79	\$ 12,960.37	\$ 18,228.42	\$ 8,783.43	\$ 11,804.48	\$ 18,701.01	25754.96	\$ 15,786.05	\$ 8,670.21	\$ 31,590.78	\$ 6,881.16	\$ 7,975.89	\$ 36,282.48	\$ 17,048.51	\$ 8,445.06	372877.96

Normal Income Prorated Beg.Sept.14th

1st bill												\$ 2,918.71						0.00
2nd bill												\$ 15,795.39						2918.71
3rd bill		\$ 12,250.37						\$ 1,749.25	\$ 2,423.09	\$ 1,642.03		\$ 15,795.39						33860.14
4th bill	\$ 7,046.47	\$ 57,515.48	\$ 3,468.41	\$ 11,108.89	\$ 9,510.48	\$ 7,528.65	\$ 10,118.13	\$ 9,234.46	\$ 12,641.79	\$ 6,899.76	\$ 7,431.61	\$ -	\$ 3,590.17	\$ 6,836.48	\$ 18,929.99	\$ 14,613.01	\$ 7,238.62	193712.40
Total	\$ 7,046.47	\$ 69,765.85	\$ 3,468.41	\$ 11,108.89	\$ 9,510.48	\$ 7,528.65	\$ 10,118.13	\$ 10,983.71	\$ 15,064.88	\$ 8,541.79	\$ 7,431.61	\$ 18,714.10	\$ 3,590.17	\$ 6,836.48	\$ 18,929.99	\$ 14,613.01	\$ 7,238.62	230491.25

Temporary Metered (unmetered) Income

1st bill												\$ 17,367.96						0.00
2nd bill												\$ 17,367.96						17367.96
3rd bill		\$ 72,711.62						\$ 10,384.16	\$ 14,348.74	\$ 9,722.86		\$ 17,367.96						124535.34
4th bill	\$ 14,779.34	\$ 63,076.06	\$ 7,274.70	\$ 14,182.70	\$ 19,947.76	\$ 9,611.68	\$ 12,917.26	\$ 10,105.38	\$ 13,833.26	\$ 7,550.48	\$ 9,486.92	\$ -	\$ 7,566.24	\$ 8,769.96	\$ 39,894.72	\$ 18,743.64	\$ 9,285.84	267025.94
Total	\$ 14,779.34	\$ 135,787.68	\$ 7,274.70	\$ 14,182.70	\$ 19,947.76	\$ 9,611.68	\$ 12,917.26	\$ 20,489.54	\$ 28,182.00	\$ 17,273.34	\$ 9,486.92	\$ 34,735.92	\$ 7,566.24	\$ 8,769.96	\$ 39,894.72	\$ 18,743.64	\$ 9,285.84	408929.24

Calculation of the Temporary/Permanent Rate Reconciliation

Temporary Income Prorated Beg.Sept 14th

1st bill																			0.00
2nd bill																			3209.30
3rd bill		\$ 13,435.84						\$ 1,918.81	\$ 2,651.40	\$ 1,796.62			\$ 3,209.30						37170.63
4th bill	\$ 7,710.96	\$ 63,076.06	\$ 3,795.50	\$ 12,156.60	\$ 10,407.53	\$ 8,238.58	\$ 11,071.94	\$ 10,105.38	\$ 13,833.26	\$ 7,550.48	\$ 8,131.65	\$ -	\$ 3,947.60	\$ 7,517.11	\$ 20,814.64	\$ 16,065.98	\$ 7,959.29		212382.55
Total	\$ 7,710.96	\$ 76,511.90	\$ 3,795.50	\$ 12,156.60	\$ 10,407.53	\$ 8,238.58	\$ 11,071.94	\$ 12,024.19	\$ 16,484.66	\$ 9,347.10	\$ 8,131.65	\$ 20,577.26	\$ 3,947.60	\$ 7,517.11	\$ 20,814.64	\$ 16,065.98	\$ 7,959.29		252762.47

2015 Difference \$ 664.49 \$ 6,746.05 \$ 327.08 \$ 1,047.71 \$ 897.05 \$ 709.93 \$ 953.81 \$ 1,040.48 \$ 1,419.78 \$ 805.30 \$ 700.04 \$ 1,863.15 \$ 357.43 \$ 680.63 \$ 1,884.65 \$ 1,452.97 \$ 720.67 \$ 22,271.22

Lakes Region Water Co., Inc.
Summary of Billing for 2016

Division	1 feh	2 ps	3 wp	4 wvg	5 hv	6 wc	7 pc	8 dr	9 wg	10 elw	11 bh	12 twv	13 175	14 dc	15 lov	16 im	17 gc	Total
<u>Normal Metered (Unmetered) Income</u>																		
1st bill	\$ 11,009.35	\$ 18,274.02	\$ 5,835.68	\$ 8,716.15	\$ 16,181.25	\$ 5,591.84	\$ 6,943.38	\$ 2,844.42	\$ 3,931.31	\$ 2,145.17	\$ 5,350.03	\$ 15,795.39	\$ 6,881.16	\$ 5,171.18	\$ 36,438.87	\$ 11,153.53	\$ 5,554.75	\$ 167,817.47
2nd bill																		\$ -
3rd bill																		\$ -
4th bill																		\$ -
Total	\$ 11,009.35	\$ 18,274.02	\$ 5,835.68	\$ 8,716.15	\$ 16,181.25	\$ 5,591.84	\$ 6,943.38	\$ 2,844.42	\$ 3,931.31	\$ 2,145.17	\$ 5,350.03	\$ 15,795.39	\$ 6,881.16	\$ 5,171.18	\$ 36,438.87	\$ 11,153.53	\$ 5,554.75	\$ 167,817.47

Temporary Metered (Unmetered) Income

1st bill	\$ 12,049.40	\$ 19,998.30	\$ 6,363.22	\$ 9,539.82	\$ 17,701.74	\$ 6,119.21	\$ 7,598.34	\$ 3,110.97	\$ 4,300.09	\$ 2,347.50	\$ 5,854.16	\$ 17,367.96	\$ 7,566.24	\$ 5,686.02	\$ 40,066.68	\$ 12,263.96	\$ 6,131.98	
2nd bill																		
3rd bill																		
4th bill																		
Total	\$ 12,049.40	\$ 19,998.30	\$ 6,363.22	\$ 9,539.82	\$ 17,701.74	\$ 6,119.21	\$ 7,598.34	\$ 3,110.97	\$ 4,300.09	\$ 2,347.50	\$ 5,854.16	\$ 17,367.96	\$ 7,566.24	\$ 5,686.02	\$ 40,066.68	\$ 12,263.96	\$ 6,131.98	\$ 184,065.58
2016 Difference	\$ 1,040.05	\$ 1,724.28	\$ 527.54	\$ 823.67	\$ 1,520.49	\$ 527.37	\$ 654.96	\$ 266.55	\$ 368.78	\$ 202.33	\$ 504.13	\$ 1,572.57	\$ 685.08	\$ 514.84	\$ 3,627.81	\$ 1,110.43	\$ 577.23	\$ 16,248.11
Grand Total 2015 / 2016	\$ 1,704.54	\$ 8,470.33	\$ 854.62	\$ 1,871.38	\$ 2,417.54	\$ 1,237.30	\$ 1,608.78	\$ 1,307.03	\$ 1,788.56	\$ 1,007.63	\$ 1,204.17	\$ 3,435.72	\$ 1,042.51	\$ 1,195.47	\$ 5,512.46	\$ 2,563.40	\$ 1,297.90	\$ 38,519.33

As of December 01, 2016

Name/Description of Service	Total
Norman Roberge Outside Consulting & Accounting Service	\$12,840.00
Steve P. St. Cyr Outside Consulting & Accounting Service	\$49,884.43
Upton & Hatfield - Justin Richardson Legal Counsel & Legal Service	\$68,639.45
Union Leader Posting of Notice	\$494.55
Steven E. Patenaude, CSR Transcription of Hearing	\$695.45
Rate Case Audit Adjustments	\$2,906.25
Grand Total of Rate Case Expenses	\$135,460.13

Temporary/Permanent Rate Reconciliation	\$38,575.31
Rate Case Expenses	<u>\$135,460.13</u>
Total amount	<u><u>\$174,035.44</u></u>
Total customers	1690
Surcharge per year per customer	\$102.98
Surcharge per quarter for 8 quarters	\$12.87

Justin C. Richardson

From: Leah Valladares <leah@lakesregionwater.com>
Sent: Tuesday, December 27, 2016 4:27 PM
To: Debra Howland; amanda.noonan@puc.nh.gov; James Brennan;
jayson.laflamme@puc.nh.gov; John Clifford; mark.naylor@puc.nh.gov;
ocalitigation@oca.nh.gov; pradip.chattopadhyay@oca.nh.gov; Justin C. Richardson;
Steve St Cyr
Subject: DW15-209 Order#25,969 Attachment B-Invoice Copies
Attachments: 16DEC27 DW 15-209 Order # 25,969 Rate Case Invoices.pdf

Dear Executive Director Howland,

Attached are the rate case expenses invoices to correspond with Attachment B.

Sincerely,
Leah Valladares | Utility Manager
Lakes Region Water Company, Inc.
420 Gov. Wentworth Highway | PO Box 389
Moultonborough, NH 03254
(O) 603.476.2348 (F) 603.476.2721
www.lakesregionwater.com

DW 15-209
12/27/2016

Lakes Region Water Company
Summary of Rate Case Expense

Attachment **B**

As of December 01, 2016

Name/Description of Service	Total
Norman Roberge Outside Consulting & Accounting Service	\$12,840.00
Steve P. St. Cyr Outside Consulting & Accounting Service	\$49,884.43
Upton & Hatfield - Justin Richardson Legal Counsel & Legal Service	\$68,639.45
Union Leader Posting of Notice	\$494.55
Steven E. Patenaude, CSR Transcription of Hearing	\$695.45
Rate Case Audit Adjustments	\$2,906.25
Grand Total of Rate Case Expenses	\$135,460.13

12/27/2016

2015 Def Rate Case Expense

Lakes Region Water Company, Inc.

Fiscal Year 2015

50-153-186-6

	Month	Journal Date	Type/Num	Reference	Amount
RCNorm14449 - LRW15-034	4	5/14/2015	MA0	LRW15-034	\$1,360.00
RCNorm14450 - LRW15-034	4	5/14/2015	MA0	LRW15-034	\$280.00
	5	11/20/2015	JE7616	Reclass Norm Invoice	\$1,880.00
	6	11/20/2015	JE7617	RC Norm Invoice	\$1,360.00
Norman Roberge (rce) - 14924	7	8/13/2015	IO	14924	\$240.00
Norman Roberge (rce) 15374	8	11/30/2015	AP7642	Vendor#: 55200	\$80.00
Norman Roberge (rce) 2015-11-08	10	12/3/2015	AP7674	Vendor#: 55200	\$3,800.00
Norman Roberge (rce) 2015-12-02	11	12/8/2015	AP7730	Vendor#: 55200	\$1,000.00
Norman Roberge (rce) 2015-12-31	12	1/12/2016	AP8082	Vendor#: 55200	\$920.00
					\$10,920.00

St Cyr, Stephen P Mt Roberts	13	3/3/2015		50-153-186-4	\$288.75
St Cyr, Stephen P	3	11/20/2015	JE7618	RC St Cyr	\$646.88
St Cyr, Stephen P	4	11/20/2015	JE7619	RC st cry	\$71.88
St Cyr, Stephen P	5	11/20/2015	JE7620	RC st cry	\$8.38
St Cyr, Stephen P	5	11/20/2015	JE7620	RC st cry	\$3,406.25
St Cyr, Stephen P (rce) - 15028	5	8/27/2015	IO	15028	\$687.50
St Cyr, Stephen P	6	11/20/2015	JE7621	RC st cry	\$4,125.00
St Cyr, Stephen P (rce) - 14923	7	8/13/2015	IO	14923	\$1,734.38
St Cyr, Stephen P (rce) 15184	8	10/15/2015	AP7325	Original AP-7323	\$1,890.63
St Cyr, Stephen P Mt Roberts	9	11/8/2015		Vendor#: 50032	\$1,703.13
St Cyr, Stephen P (rce) 15286	9	11/8/2015	AP7466	Vendor#: 50032	\$1,406.25
St Cyr, Stephen P Mt Roberts	10	11/6/2015		Vendor#: 50032	\$31.25
St Cyr, Stephen P (rce) 15280	10	11/6/2015	AP7463	Vendor#: 50032	\$3,078.13
St Cyr, Stephen P Mt Roberts	11	12/8/2015		Vendor#: 50032	\$32.25
St Cyr, Stephen P (rce) 15438	11	12/8/2015	AP7730	Vendor#: 50032	\$3,187.50
St Cyr, Stephen P (rce) 15550	12	1/12/2016	AP8082	Vendor#: 50032	\$2,296.87
					\$24,306.28

Union Leader Corp. 113015	11	12/17/2015	AP7843	Vendor#: 10024	\$494.55
Upton & Hatfield LLP Mt Roberts	13	3/3/2015		50-153-186-4	\$4,760.00
Upton & Hatfield LLP	5	12/16/2015	JE7807	RC Upton Rate Case	\$245.00
Upton & Hatfield LLP	6	12/16/2015	JE7808	RC Upton period 6	\$350.00
Upton & Hatfield LLP (rce) - 121495	7	8/13/2015	IO	121495	\$4,620.00
Upton & Hatfield LLP (rce) - 121791	8	10/1/2015	IO	121791	\$1,330.00
Upton & Hatfield LLP Mt Roberts	9	11/8/2015		Vendor#: 10072	\$1,732.50
Upton & Hatfield LLP (rce) 122142	9	11/8/2015	AP7466	Vendor#: 10072	\$3,166.00

12/27/2016			2015 Def Rate Case Expense		
Upton & Hatfield LLP (rce) 122576	10	12/3/2015	AP7674	Vendor#: 10072	\$6,937.06
Upton & Hatfield LLP (rce) 122903	11	12/16/2015	AP7805	Vendor#: 10072	\$105.00
Upton & Hatfield LLP (rce) 122904	11	12/16/2015	AP7805	Vendor#: 10072	\$6,327.00
Upton & Hatfield Inv #123442 A/P Manual 2C	12	1/18/2016	JE8170	Upton & Hatfield Inv #123442 A/P Ma	\$2,816.24
					\$32,388.80
**Upton & Hatfield LLP (rce) 122903	11	12/16/2015	AP7805	Vendor#: 10072	(\$105.00)
					\$32,283.80
RegExpDefCase Mt Roberts	13	3/3/2015	YE0	50-153-186-4	\$420.00
	1	12/30/2015	JE7926	Audit #26 (B)	\$431.25
	1	12/30/2015	JE7926	Audit #26 (C)	\$258.75
	1	12/30/2015	JE7926	Audit #26 (A) Legal	\$1,767.50
	1	12/30/2015	JE7926	Audit #26 (D) St Cyr	\$28.75
					\$2,906.25
YTD Total for	50-153-186-6	Def Rate Exp DW 15-209			\$71,015.88
**Upton & Hatfield LLP (rce) 122903	11	12/16/2015	AP7805	Vendor#: 10072	(\$105.00)
					\$70,910.88

**Not Rate Case Related- ADJ JE needs to be made to back out in 2016
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12/27/2016

2016 Def Rate Case Expense

Lakes Region Water Company, Inc.

Fiscal Year 2016

50-153-186-6

	Month	Journal Date	Type/Num	Reference	Amount
Norman Roberge (rce) 1312016	1	3/30/2016	AP8687	Vendor#: 55200	\$520.00
Norman Roberge (rce) 3/31/2016	2	4/8/2016	AP8781	Vendor#: 55200	\$680.00
Norman Roberge (rce) 33016	3	4/11/2016	AP8800	Vendor#: 55200	\$720.00
					\$1,920.00
St Cyr, Stephen P (rce) 013016	1	3/31/2016	AP8699	Vendor#: 50032	\$4,125.00
St Cyr, Stephen P (rce) 22916	2	3/30/2016	AP8696	Vendor#: 50032	\$3,437.50
St Cyr, Stephen P (rce) 3312016	3	4/11/2016	AP8800	Vendor#: 50032	\$1,828.13
St Cyr, Stephen P (rce) RC43016	4	5/13/2016	AP8963	Vendor#: 50032	\$562.50
St Cyr, Stephen P RC1605	5	5/31/2016	AP9090	Vendor#: 10032	\$2,906.25
St Cyr, Stephen P (rce) DW15-209 63016	6	6/30/2016	AP9286	Vendor#: 50032	\$2,062.50
St Cyr, Stephen P DW15-209 73116	7	7/31/2016	AP9483	Vendor#: 10032	\$609.38
St Cyr, Stephen P (rce) DW15-509 9/2/16	8	8/31/2016	AP9591	Vendor#: 50032	\$5,765.63
St Cyr, Stephen P October 2016	10	10/31/2016	AP9982	Vendor#: 10032	\$1,359.38
St Cyr, Stephen P September 2016	10	10/31/2016	AP9982	Vendor#: 10032	\$1,546.88
St Cyr, Stephen P November 2016	11	11/30/2016			\$250.00
St. Cyr, Stephen P December Estimate	12				\$1,125.00
					\$25,578.15
Steven E. Patenaude, CSR (rce) 2016-084	11	11/14/2016	AP10019	Vendor#: 9100	\$695.45
Upton & Hatfield LLP (rce) 123687	1	2/17/2016	AP8443	Vendor#: 10072	\$7,290.00
Upton & Hatfield LLP (rce) 124094	2	3/11/2016	AP8608	Vendor#: 10072	\$8,580.95
Upton & Hatfield LLP (rce) 124766	4	4/18/2016	AP8817	Vendor#: 10072	\$6,408.00
Upton & Hatfield LLP (rce) 124966	4	5/13/2016	AP8963	Vendor#: 10072	\$1,431.86
Upton & Hatfield LLP (rce) DW 15-209 125496 Fle 150603-1	5	5/31/2016	AP9115	Vendor#: 10072	\$2,078.15
Upton & Hatfield LLP (rce) 125813 150603-1 DW 15-209	6	6/30/2016	AP9315	Vendor#: 10072	\$3,258.00
Upton & Hatfield LLP (rce) DW15-209 150603-1	7	7/31/2016	AP9506	Vendor#: 10072	\$846.00
Upton & Hatfield LLP DW15-509 150603-1	8	8/31/2016	AP9591	Vendor#: 50072	\$2,388.25
Upton & Hatfield LLP (rce) 127350 DW15-209	10	10/31/2016	AP10039	Vendor#: 10072	\$3,460.94
Upton & Hatfield LLP	11	11/30/2016			\$468.00
Upton & Hatfield LLP Mt Roberts	11	11/30/2016			\$145.50
					\$36,355.65

YTD 2016 Total for

50-153-186-6 Def Rate Exp DW15-209

\$64,549.25

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COPY

INVOICE

Steven E. Patnaude, LCR

12 Kennebec Avenue
 Roseau, New Hampshire 03803
 Phone (603) 796-2596 Email: sp@patnaude.com

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

INVOICE NO.: 2016-084

DATE: 11-14-16
 TERMS: Net 30 days
 DUE DATE: 12-14-16

SHIP DATE: with invoice
(Emailed on 10-25-16)

SHIPPED VIA: Priority Mail

DOCKET NO.: DW 15-209 LAKES REGION WATER COMPANY:
 Request for Change in Rates.

SERVICES PROVIDED:

Original & 2 copies of an 89-page transcript of the hearing held on
October 12, 2016, including appearance fee and condensed
 versions >

(Original to PUC/copy to OCA on 10-26-16)

AMOUNT

\$ 689.00

SUBTOTAL = \$ 689.00
 SHIPPING = \$ 6.45

TOTAL DUE = \$ 695.45

Please remove bottom portion and return with payment

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

Invoice No. 2016-084

Company billed: LRWC

Amount: \$ 695.45

UNION LEADER CORPORATION

P O BOX 9513
MANCHESTER NH 03108-9513

(603)668-4321
FAX (603)314-0132
FED ID # 02-0212933

ADVERTISING INVOICE AND STATEMENT

1 BILLING PERIOD		2 ADVERTISER / CLIENT NAME	
11/01/2015 - 11/30/2015		LAKES REGION WATER CO INC	
23 TOTAL AMOUNT DUE	*UNAPPLIED AMOUNT	3 TERMS OF PAYMENT	
494.55	0.00	Net 30 Days	
21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS	Over 90 DAYS
494.55	0.00	0.00	0.00
4 PAGE NUMBER	5 BILLING DATE	6 BILLED ACCOUNT NUMBER	7 ADVERTISER/CLIENT NUMBER
1	11/30/2015	152675	152675

8 BILLED ACCOUNT NAME AND ADDRESS
LAKES REGION WATER CO INC ATTN: TARYN ZAMBOURAS PO BOX 389 MOULTONBOROUGH NH 03254

10 DATE	11 NEWSPAPER REFERENCE	12 DESCRIPTION-OTHER COMMENTS/CHARGES	13 SIZE 16 BILLED UNITS	17 TIME'S RUN 18 RATE	19 ACTIVITY	20 TOTAL
11/13/2015	Ad: 1692150	UL LEGALS CL DW 15-422/DW 15-209 [11/13/15]	1x17.556	1 LEGAL14	494.55	494.55
		Balance Due:				494.55
		10024				
		113015				
		12/18/15				
		50153 18610				

ONLY ITEMS PUBLISHED THIS MONTH APPEAR ON THIS BILL

pd # 010941
12/31/15

✓ 10622 6/1/15

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

April 19, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

14450
 55200 / ~~14407~~

50-153-186-6

INVOICE

	<u>Hrs</u>
Rate Case DW 15-xxx	
03/30/15 Financial report preparation for rate case exhibits	3.50
Rate	\$ <u>80.00</u>
Total	\$ <u>280.00</u>
Outstanding invoices:	
12/12/2014	\$ 640.00
12/18/2014	600.00
02/16/2015	1,360.00
04/18/2015	<u>1,640.00</u>
Total previous invoices outstanding	\$ <u>4,240.00</u>
Total all invoices	\$ <u>4,520.00</u>

✓ 10745 4/20/15

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

April 20, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

14449
 55200 / ~~14409~~
 50-153 -186-6

INVOICE

	<u>Hrs</u>
Rate Case DW 15-xxx	
04/07/15 Preparation of rate case exhibits	8.00
04/09/15 Preparation of rate case exhibits	7.00
04/17/15 Prepare 13 month averages & review St Cyr requests for information	<u>2.00</u>
Total hours	17.00
Rate	\$ <u>80.00</u>
Total	<u>\$ 1,360.00</u>
Outstanding invoices:	
12/12/2014	\$ 640.00
12/18/2014	600.00
02/16/2015	1,360.00
04/18/2015	1,640.00
04/19/2015	<u>280.00</u>
Total previous invoices outstanding	<u>\$ 4,520.00</u>
Total all invoices	<u>\$ 5,880.00</u>

✓ 10851 10/21/15

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

May 31, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

6-18-15

INVOICE

Rate Case 15-xxxx	552 00 / 146 88	<u>Hrs</u>
05/05/15 Tel conf with Steve – review exhibit progress		.50
05/06/15 Work on case exhibits		3.00
05/07/15 Work on case exhibits		6.50
05/20/15 Work on case exhibits		3.50
05/21/15 Work on case exhibits		4.00
05/22/15 Discuss case with Steve and Tim		1.00
05/26/15 Re-think add'l metering options		1.00
05/27/15 Review exhibits prior to letter of intent		4.00
Total		<u>23.50</u>

Rate 50-153-186-6 \$ 80.00

Total \$1,880.00

Outstanding invoices:

02/16/2015	1,360.00
04/18/2015	1,640.00
04/19/2015	280.00
04/21/2015	400.00
05/04/2015	750.00
05/30/2015	<u>1,240.00</u>

Total previous invoices outstanding \$ 5,670.00

Total all invoices \$ 7,550.00

✓10883 11/17/2015

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

August 10, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

INVOICE

	<u>Hrs</u>
Rate Case 15-209	
07/16/15 Work on case exhibits	.50
07/21/15 Work on case exhibits	2.00
07/23/15 Work on case exhibits	.50
Total	3.00
Rate	\$ 80.00
Total	\$ 240.00
14924 55200 50-153-186-6	
Outstanding invoices:	
05/04/2015	750.00
05/30/2015	1,240.00
05/31/2015	1,880.00
07/10/2015	1,360.00
07/12/2015	2,080.00
Total previous invoices outstanding	<u>\$ 7,310.00</u>
Total all invoices	<u>\$ 7,550.00</u>

✓ 10982 11/17/2015

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

July 10, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

55200 / 14792
 50-153-186-6

INVOICE

7-14-15

	<u>Hrs</u>
Rate Case 15-209	
06/04/15 Work on case exhibits	4.00
06/09/15 Work on case exhibits – temporary rates	2.00
06/17/15 1 st review of StCyr testimony	2.50
06/19/15 Review of StCyr testimony & tel conf	1.00
06/24/15 Work on case exhibits	3.00
06/25/15 Work on case exhibits	4.50
Total	17.00
Rate	\$ 80.00
Total	<u>\$1,360.00</u>
Outstanding invoices:	
02/16/2015	1,360.00
05/04/2015	750.00
05/30/2015	1,240.00
05/31/2015	1,880.00
Total previous invoices outstanding	<u>\$ 5,230.00</u>
Total all invoices	<u>\$ 6,590.00</u>

✓ 10970 2/1/16

NORMAN E. ROBERGE
 Tax and Administrative Services
 90 Airport Road, # 2
 Concord, NH 03301-5356
 (603)-496-7907

11/8/2015

Lakes Region Water Company, inc.
 PO Box 389
 Moultonboro, NH

INVOICE # 2015-11-08

5200
 2015-11-08
 501531860
 12/1/15
 Hours

12-3-15
 6m

Rate Case 15-209

10/5/2015	Responses to data requests	4.00	
10/12/2015	Responses to data requests	4.00	
10/13/2015	Responses to data requests	8.00	
10/14/2015	Responses to data requests	6.50	
10/15/2015	Responses to data requests	8.00	
10/23/2015	Responses to data requests	6.50	
10/26/2015	Responses to data requests	4.00	
10/29/2015	Responses to data requests	6.50	
	Total hours		47.50
	Rate	\$	80.00
	Total this Invoice		\$ 3,800.00

Outstanding Invoices:

7/10/2015	\$ 1,360.00
7/12/2015	2,080.00
8/10/2015	240.00
8/12/2015	1,360.00
9/20/2015	880.00
9/21/2015	80.00
11/1/2015	1,800.00
11/5/2015	5,360.00

Total previous invoices	13,160.00
Total all invoices	\$ 16,960.00

✓ 10970 2/1/16

NORMAN E. ROBERGE
Tax and Administrative Services

90 Airport Road, #2
 Concord, N H 03301-5356
 Tel (603) 496-7907
NRoberge@KidsVax.org

September 21, 2015

Lakes Region Water Company, Inc
 PO Box 389
 Moultonboro, NH

55200
 15374
 55/537810LD
 12/11/15

INVOICE

11-30-15

	<u>Hrs</u>
Rate Case 15-209	
08/12/15 Review temporary rate exhibits	1.00
Total	1.00
Rate	\$ 80.00
Total	<u>\$ 80.00</u>
Outstanding invoices:	
05/04/2015	750.00
05/30/2015	1,240.00
05/31/2015	1,880.00
07/10/2015	1,360.00
07/12/2015	2,080.00
08/10/2015	240.00
08/12/2015	1,360.00
09/20/2015	880.00
Total previous invoices outstanding	<u>\$ 9,790.00</u>
Total all invoices	<u>\$ 9,870.00</u>

15200 7/20/16

NORMAN E. ROBERGE
 Tax and Administrative Services
 90 Airport Road, # 2
 Concord, NH 03301-5356
 (603)-496-7907

1/31/2016

Lakes Region Water Company, inc.
 PO Box 389
 Moultonboro, NH

SS200

INVOICE # #

50-153-186-6

Rate Case 15-209

		Hours	
1/5/2016	Calculate projected temporary rate recovery	2.00	
1/14/2016	NHPUC temporary rate hearing	3.00	
1/28/2016	Data requests - staff #2	1.50	
	Total hours		6.50
	Rate		\$ 80.00
	Total this Invoice		\$ 520.00



Outstanding Invoices:

11/5/2015	6,040.00
12/1/2015	400.00
12/2/2015	1,000.00
12/30/2015	3,760.00
12/31/2015	920.00
1/30/2016	9,920.00

Total previous invoices	22,040.00
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Total all invoices	\$ 22,560.00
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NORMAN E. ROBERGE
 Tax and Administrative Services
 90 Airport Road, # 2
 Concord, NH 03301-5356
 (603)-496-7907

✓ 15200 7/20/16

12/31/2015

Lakes Region Water Company, inc.
 PO Box 389
 Moultonboro, NH

INVOICE # 2015-12-31

Rate Case 15-209

		Hours	
12/3/2015	Review PUC Staff Report	0.75	
12/4/2015	LRWC team conference call re: staff report	0.75	
12/8/2015	Detail review of PUC Staff report	5.50	
12/15/2015	LRWC team conference call re: staff report	1.00	
12/16/2015	PUC technical session	3.50	
	Total hours		11.50
	Rate		\$ 80.00
	Total this Invoice		\$ 920.00
<p>Outstanding Invoices:</p> <p>55200 2015-12-31 5015318000 1/15/16</p>			
7/12/2015		2,080.00	
8/12/2015		1,360.00	
9/20/2015		880.00	
9/21/2015		80.00	
11/1/2015		1,800.00	
11/5/2015		6,040.00	
11/8/2015		3,800.00	
12/1/2015		400.00	
12/2/2015		1,000.00	
12/30/2015		3,760.00	
	Total previous invoices		21,200.00
	Total all invoices		\$ 22,120.00

✓ 15200 7/20/16

NORMAN E. ROBERGE
Tax and Administrative Services
90 Airport Road, # 2
Concord, NH 03301-5356
(603)-496-7907

12/2/2015

Lakes Region Water Company, inc.
 PO Box 389
 Moultonboro, NH

INVOICE # 2015-12-02

Rate Case 15-209

		<u>Hours</u>		
11/4/2015	NUPUC technical session	3.50		
11/9/2015	Responses to data requests	4.00		
11/12/2015	Responses to data requests	5.00		
	Total hours		12.50	
	Rate		\$ 80.00	
	Total this Invoice			\$ 1,000.00

Outstanding Invoices:

7/12/2015	2,080.00
8/12/2015	1,360.00
9/20/2015	880.00
9/21/2015	80.00
11/1/2015	1,800.00
11/5/2015	6,040.00
11/8/2015	3,800.00
12/1/2015	400.00

Total previous invoices

16,440.00

Total all invoices

\$ 17,440.00

55200
 2015-12-02
 501531860
 12/25/15

✓15249 8/23/16

NORMAN E. ROBERGE
 Tax and Administrative Services
 90 Airport Road, # 2
 Concord, NH 03301-5356
 (603)-496-7907

APR 06 2016

3/31/2016

Lakes Region Water Company, inc.
 PO Box 389
 Moultonboro, NH

SS200

INVOICE # # 3/31/2016

50-153-186-6

Rate Case 15-209

		Hours	
2/15/2016	Data requests - POASI 2 and Staff 2	✓ 8.50	2 $8.5 \times 80 = 680$
3/14/2016	Data requests - Staff #3	6.00	
3/30/2016	Tech session	3.00	3 $9.00 \times 80 = 720$
	Total hours		17.50
	Rate		\$ 80.00
	Total this Invoice		\$ 1,400.00

SS200

50-153-186-6

Outstanding Invoices:

11/5/2015	6,040.00
12/1/2015	400.00
12/2/2015	1,000.00
12/30/2015	3,760.00
12/31/2015	920.00
1/30/2016	9,920.00
1/31/2016	520.00
3/30/2016	3,840.00

Total previous invoices

26,400.00

Total all invoices

\$ 27,800.00

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>	
<u>2014 Year End / Other</u>			
02/20	Review / Reply to email re: capitalizing legal costs; Review / Reply to email re: Form E-22	0.50	
02/24	Review Form E-22; Prepare reply same / YE / System conv	0.375	
Total		0.875	100.62
Note:	Please charge these costs to PUC Acct. 923, Outside Services.		
<u>2014 Financing</u>			
02/11	Talk w/Justin re: affidavit	0.125	
02/13	Review email re: Motion to waive...; Review PUC's reply; Review Justin's resp; Review Motion, affidavit & notice	0.50	
02/19	Review Staff's rec on affidavit	0.25	
Total		0.875	100.63
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing		
<u>2015 Rate Case</u>			
02/11	Talk w/Justin re: Mt. R; Review emails re: Mt. R, mort., Prom note & price calc	0.375	
02/13	Talk w/Tom re: plan	0.25	
02/17	Prepare for & participate in conf call re: Mt. R	2.25	
02/18	Talk w/Norm re: AFUDC; Talk w/Justin re: outline	0.50	
02/19	Review outline; Review Norm & Tim's resp; Talk w/Norm re: same; Prepare resp; Review / Reply to email re: def assets / legal costs; Review Def assets; Prepare email re: same; Review Evan's resp to outline	2.25	
Total		5.625	646.88
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.		
<u>Grand Total</u>			
		7.375	848.13

SPSt. Cyr
 03/05/15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
03/05	Talk w/Tom re: Y/E, F/S & PUC Ann Rep	0.25
03/06	Talk w/Tom re: same; Talk w/Norm re: HV land, Def dr, A/P assoc w/ write offs & def dr assoc w/ emer rate case	0.75
03/09	Review email re: F/S; Review F/S & PUC Ann Rep pages	0.50
03/10	Review email re: revised PUC Ann Rep pages	0.25
03/16	Review 2014 TB B/S only; Review 2014 TB P&L only; Review PUC pages; Prepare PUC Ann Rep	4.25
03/17	Review PUC Ann Rep; ID missing data; Prepare email re: same; Review 2014 B/S only; Review 2104 P&L only; Review PUC Ann Rep; ID inconsistencies	2.75
03/18	Review /Reply toemail re: A-12 att; Review / Reply to email re: A-11; Review revised F-1 & F-2; Prepare email re: add'l data; Talk w/ S-2 / Water loss	1.75
03/23	Talk w/Tim & Tom; Review add'l info; Update PUC Ann Rep; Review B/S & P&L; Prepare email re: same; Review / Reply to email re: Same; Review PUC Ann Rep; ID issues; Prepare email re: same	3.00
03/24	Talk w/Norm re: var sch; Update same; Prepare email re: F-35; Calc r of r; Calc working cap; Review / Reply to email re: F-35; Review / Reply to email re: F-48 exp; Talk w/Norm re: C/F	3.00
03/25	Review / Reply to email re: F-48 exp; Review / Reply to email re: F-35 sup sch; Review F/S & C/F; Prepare F-5; Prepare email re: same; Talk w/Norm re: same; Review / Reply to email re: F-5; Prepare email re: A-12 & F-10; Prepare email re: TWW O&M; Talk w/ Tom re: A-12 & F-10	2.50
03/26	Review email; Scan A-12 att & F-10; Prepare email re: same; Talk w/ Norm re: F-10; Update same; conduct "final" review; Review 2014 TWW O&M; Finalize act r of r; Prepare email re: same; Review email re: F-10; Vefiry A-12 att; Verify amts to F-8 & sup sch; Prepare cover letter; Prepare F-22	3.00
03/30	Talk w/Norm Re: A-12 & F-45	0.50
Total		<u>22.50</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2014 Financing</u>		<u>0.00</u>
Total		
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	

2015 Rate Case

03/04 Review var emails re: Mt. R

0.375

03/05 Talk w/Justin re: RC

0.25

Total

0.625 X 115

Note:

Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits,
2015 Rate Case.

\$ 71.88

Grand Total23.125

SPSt. Cyr

04/11/15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2014 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	
<u>2015 Rate Case</u>		
04/06	Talk w/Tom re: RC; Review RC exh; Review DW 10-141 rate filing; Prepare outline; Prepare email re: same	1.50
04/07	Review / Reply to email re: comp bid req	0.25
04/08	Talk w/Tim re: pay, taxes, ben & comp bid req	0.25
04/09	Talk w/Norm re: LTD sch	0.25
04/15	Talk w/Tom RC data / RFP; Talk w/Norm re: same	0.50
04/16	Prepare RFP for serv for RC; Review / Reply to email re RFP; Talk w/ Norm re: RC exh	2.00
04/17	Review prel RC exh	<u>0.75</u>
Total		<u>5.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

Grand Total

5.50 X 125
 \$ 687.50

SPSt. Cyr
 05/07/15

Stephen P. St. Cyr & Associates

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

June 5, 2015

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

Re: 2014 Year End, Financing and Rate Case

Fee for professional services rendered in May 2015 (see attached detail):

* Prior Balance		\$ 687.50
Current Month (32.00 hours @ \$125.00 / hour)	50032/14663	\$4,000.00
Reimbursable Expenses:		
Copies	Rate Case	4.00
Postage	50-153-126-6	4.38
		<u>\$8.38</u>
Total Billing	6-15-15	<u>\$4,695.88</u>
Payment due upon receipt.		

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

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
05/04	Review PUC letter re: PUC Ann Rep	0.25
05/05	Review PUC letter; Revise var pgs; Prepare email re: same; Talk w/ Norm re: same	1.50
05/07	Talk w/Tim re: PUC letter; Prepare F-52; Prepare / Review Co. resp; Prepare email re: same; Review reply re: same	2.00
05/08	Review email re: Co resp; Prepare email re: same	0.50
05/14	Prepare email re: payment	0.25
Total	10032 / 14664	4.50
Note:	Please charge these costs to PUC Acct. 923, Outside Services. 50-631-923-8 6-15-15	\$562.50
<u>2014 Financing</u>		
05/04	Review CoBank loan doc	0.25
Total	10032 / 14665	0.25
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing 50-155-121-1 6-15-15	31.25
<u>2015 Rate Case</u>		
05/04	Talk w/Tom re: RC; Review var emails re: comp bids; review bid proposal - legal; Review bid proposal - accounting	0.75
05/05	Review RC exh; Prepare RC exh; Talk w/Norm re: same	4.00
05/06	Review RC exh; Make var adj; Review resp to email; Review AGEDward's pen calc; Prepare email re: RC exh; Talk w/Norm Re: same; Review changes to RC exh w/Norm & Tim	3.00
05/07	Talk w/Norm re: RC exh; Review email re: RC exh; Review updated Info	0.75
05/08	Incorp add'l data into proformas	2.00
05/13	Prepare resp to RFP; Prepare eng ltr	1.25
05/14	Review resp to RFP / eng ltr; Review edits; make changes; Prepare email re: same; Review var emails	1.00
05/15	Talk w/Norm re: status; Review reply to email re: capital; Review email Re: same; Talk w/Justin re: RC	1.00
05/19	Review 3 yr avg ... plant; Prepare email re: same; Talk w/Norm re: same; Review PS & IM 2014 plant; Adj 3 yr avg for pumps & mains; Add 2015 gen'l adds & related depr; Update var exh; Review Exh; Prepare report of prop rate change; Prepare email re: RC exh; Review / Reply to email re: IM proj	6.00
05/20	Part in conf call re: RC exh	0.50
05/21	Review email re: mod RC exh; Review / Modify RC exh; Review / Modify RC exh w/Norm & Tim	1.00
05/22	Talk w/Norm re: taxes; Review / Reply to email re: mo bill / reads	0.25

Stephen P. St. Cyr & Associates

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

05/26	Prepare email re: same; Talk w/Tom Re: status	0.50
05/27	Talk w/Justin re: status; Review / Incorp comments; Redo inc tax calc; Review same; Prepare email re: RC exh; Talk w/Norm & Tim; Review RC exh; Redo inc tax; Review same; Talk w/Tom re: ROE; Update / Review exh; Prepare email re: same	4.25
05/29	Prepare cover letter, notice & waiver; Talk w/Tom re: same; Talk w/ Norm re: same	1.00
Total		27.50 27.25
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	3406.25
	50-153-186-6	
<u>Grand Total</u>		<u>32.00</u>
	6-15-15	

SPSt. Cyr
 06/05/15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
06/05	Review accountants' review report; Review FIT return; Review SBT Return	1.00
06/03	Talk w/Tom Re: Rosebrook; Review PUC Ann Rep; Calc RB; Prepare email re: same	1.50
Total		2.50
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	10032
<u>2014 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	14974
<u>2015 Rate Case</u>		
06/01	Review Justin's comments; Talk w/him re: same; review motion for waiver; Modify cover letter; Review same	1.25
06/02	Review emails re: waiver / F/S	0.25
06/04	Review proforma adj; Prepare email re: temp rates; Review 1604.01 req; Prepare email re: same; Talk w/Norm re: proformas for temp rates	1.50
06/05	Review RC exh; Remove LoC; Update RoR; Review same; Review RC exh; Remove cert proformas for temp rates; Update RC exh for temp rates; Review same; Review Co resp to 1604.01 req; Review / Forward ack letter; Review email re: Co resp to 1604.01	3.00
06/08	Review email re: elim of proformas	0.25
06/08	Review email re: req for waiver	0.25
06/09	Review temp RC exh; Prepare email re: same; Talk w/Norm re: comments; Incorp comments into sch	2.00
06/10	Review email re: withdrawal of req for waiver; Review email re: temp rate sch; Review email re: 5 yr. plan; Review email re: withdrawal of req for waiver	1.00
06/11	Reply to email re: temp rates; Reply to email re: CapEx; Review PUC order #25,391; Review test in DW 10- 141; Prepare test for perm rates; Prepare email re: Tom's test	4.50
06/15	Prepare test for perm rates; review email re: withdrawal	4.25
06/16	Talk w/Norm re: test; Talk w/Justin re: Tom's test; Review test; Prepare email re: same	2.00
06/17	Talk w/Norm re: perm RC exh; Review email re: IM	0.25
06/19	Talk w/Norm re: comments on sch & test	0.25
06/22	Talk w/Norm re: RC exh / test for perm rates	0.25
06/23	Make var changes; Redo eff tax factor; Redo inc tax comp; Update sch;	

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
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 207-423-0215
 stephenpstcyr@yahoo.com

	Talk w/Norm; Update test; Incorp Norm's comments into test	3.50
06/24	Incorp comments into test; draft inc tax test; Verify amts; Prepre email re: same; Review / Update other req; Prepare email re: same; Talk w/Norm re: sch, test & Sch 6; Talk w/Norm re: sch, test, etc.; Talk w/Tim re: test	4.75
06/26	Review Sch 6 revisions & 6.1; Prepre email re: same; Update sch; Review same; Prepre email re: ROE; Review / Reply to same; Review taridd pgs; Draft ROE test; Update test; Talk w/Norm re: 6 & 6.1	4.00

Total
 Note:

Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

Grand Total

4.00
 33.00

x 125

50-153-186-6 \$ 4125.00

14989 35.50

~~4437.80~~

SPSt. Cyr
 07/14/15

Stephen P. St. Cyr & Associates

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

50032 / 114923
 50-153-186-6

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2014 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	
<u>2015 Rate Case</u>		
07/01	Talk w/Tim re: Tom's test / other RC req; Review email re: RC req	0.50
07/09	Talk w/Tim re: Rate Filing	0.50
07/16	Talk w/Norm re: status	0.25
07/21	Review corrected Sch 6 & 6.1; Update date same; Update filing; Review / Reply to email re: sch., test & other RC req; Review / Finalize RC sch; Review / Finalize test; Review / Finalize othe RC req	5.25
07/22	Talk w/Tom re: Tom's test; Prepare email re: RC sch; Talk w/Justin re: filing; Make edits; Review test; Prepare email re: same; Review Tom's test; Review email re: comments; Review email re: Mt. Roberts's land sch; Talk w/Norm re: comments; Review email Re: Mt. Roberts land sch	3.25
07/23	Incorp comments; Prepare email re:same; Review / Reply to email re: same; Prepare email re "Final" RC sch; Prepare email re: "Final" test; Prepare email re: "Final" other RC req; Review / Reply to sch., test, etc.	1.875
07/24	Talk w/Justin re: RF / Financing; Review / Reply to var emails; Review emails	1.50
07/28	Review email re: Mt. R; Review email re: MT. R costs plus AFUDC & Other items	0.50 0.25
07/30	Review var emails re: Tom's test	
Total		<u>13.875</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>Grand Total</u>		<u>13.875</u>

SPSt. Cyr
 08/10/15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	
<u>2015 Rate Case</u>		
08/03	Listen to vm messages from Justin & Tim	0.25
08/04	Talk w/Justin re: test; Review test; Make changes; Review filing; Talk w/Tim; Review var emails re: waiver / req for ext, RF, serv list, etc	1.25
08/05	Review emails re: PUC reply to OCA / temp rates	0.25
08/06	Review email re: serv list	0.125
08/07	Review email re: conf call	0.125
08/10	Talk w/Norm re: RC; Talk w/Tom re: same; Talk w/Justin re: temp rates; Review var emails re: conf call / serv list	0.875
08/11	Prepare index for temp rates; Prepare email re: same; Review var emails; Set up sch; Part in conf call; Review proforma adj w/Norm & Tim; Prepare RC sch; Review same; Prepare / Review rate calc; Prepare email re: RC sch; Talk w/Norm re: DIT & Int rates; Make changes to sch; Talk w/ Time re: same	5.00
08/12	Incorp Norm & Tim's comments; Incorp rate calc / Sch 6.1; Review same; Prepare email re: same	1.00
08/13	Review test in perm case; Draft test for temp rates; Prepar email re: same; Talk w/Norm re: test; Update other RC filing req; Prepare email re: same	3.50
08/14	Review email re: test; Review email re: other RC filing req; Incorp comments; Review other RC filing req; Review test; Prepare email re: same	1.00
08/17	Review Justin's comments; Prepare email re: same; Review pet; Prepare email re: same; Talk w/Justin re: r of r; Talk w/Ashley re: intro letter & tariff pages	1.25
08/27	Talk w/Tom re: CWIP / Well / Recovery; Talk w/Tim re; same	0.375
08/28	Review email re: order of notice	<u>0.125</u>
Total		<u>15.125</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
Grand Total		<u>15.125</u>

SPSt. Cyr
 09/04/15

X125
 \$1890.63

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
09/29	Talk w/Tom re: Return of cap / div	0.25
Total		0.25
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
		10032 15285 520019238 \$31.25
<u>2015 Financing</u>		
09/01	Call /Talk w/Tom re: Mt. R's fin; Call/Talk w/Justin re: same; Review CoBank prop; Review 2015 - 2010 Cap Plan; Setup fin sch; Prepare same	3.75 - 11-6-15 315.50
09/09	Review fin sch; Calc loan amort amt; Update / Review sch; Prepare email re: same; Prepare test	2.50
09/10	Prepare email re: desc, veh fin & 2016 proj; Review email re: 2016 Cap Ex	0.50
09/15	Talk w/Justin re: fin costs	0.25
09/16	Talk w/Norm re: fin; Review email re: veh	0.25
09/18	Talk w/Tom re: fin / pet	0.125
09/24	Review / Update fin sch; Review / Update test; Prepare email re: "final" sch; Edit / Review test; Prepare email re: same	3.00 - 11-6-15
09/25	Talk w/Justin; Draft fin pet; Prepare email re: same; Review Tom's test; Review emails re: pet	2.00
09/28	Review email re: conf call; Review email re: proc sch; Review agenda; Prep for / Part in conf call	0.75
09/30	Talk w/Justin re: Pet; Review pet; Talk w/Justin re: same; Prepare email re: same	0.50
Total		13.625
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	
		501551811 ✓ 1703.12

<u>2015 Rate Case</u>		
09/04	Review OofN	0.25
09/08	Review OofN; Verify amts / %; Talk w/Justin; Prepare email re: same; Review email re: RC exp; Review RC exp; Prepare email re: same	1.75
09/09	Review Justin's email re: OofN, step adj & add'l cap imp; Review Tom's test; Reply to email re: same	0.75
09/14	Prepare email re: Notice to cust / clerks; Review email; Review affid	0.50
09/17	Review proc sch	0.25
09/18	Review email re: proc sch; Talk w/Tom re: proc sch / RC exp	0.25
09/22	Review email re: RC exp; Review email re: draft motion; Review email RC exp; Review inv; Review motion	1.25
09/24	Prepare email re: proc sch / prep for PHConf / TS	0.75

09/28	Review email re: conf call; Review email re: proc sch; Review agenda; Prep for / Part in conf call	2.00
09/29	Talk w/Norm re: Audit / Mt. R's AFUDC; Talk w/Tom re: AFUDC	0.50
09/30	Prep for PHConf / TS; Part in PHConf / TS	3.00
Total		<u>11.25</u>

Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

Grand Total

SPSt. Cyr
10/12/15

55232
15280
501531800

25.125

125
1406-25

\$1400.25

④

11-6-15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
10/06	Review draft audit rep; Prepare email re: same	0.75
10/07	Review email re: AR #37	0.25
10/13	Review email re: audit resp; Review Evan's resp	0.25
10/28	Review email re: Co resp to audit rec	0.25
10/29	Review Co. resp to audit rec; Prepare email re: same	2.00
Total		3.50
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
5060319238 + 437.50		
<u>2015 Financing</u>		
10/01	Review PUC letter re: Acknowledgment	0.25
Total		0.25
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense,	
	2014 CoBank Financing	
501331811 + 31.25		
11/27/15		
<u>2015 Rate Case</u>		
10/02	Review DRS checklist; Review var emails re: proc sch conflict; Reply to same	0.75
10/05	Review letter for intervention	0.125
10/06	Review HE rep; Review proc sch; Review letter re: HE rep	0.75
10/07	Draft resp to certain DRs	2.50
10/08	Talk w/Norm & Tim re: Staff DRs; Review /Update SPS resp; Prepare email re: same; Review email re: purch power; Prepare email re: same	2.00
10/09	Review / Reply to emails re: DRS 17, 18 & 20; Review / Reply to var emails re: cust calls	1.00
10/13	Review email re: conf call; Review email re: DRs; Review OCA DRs; Review Co. resp to Staff DRs; Participate in conf call	3.00
10/14	Review var emails re: conf call, Staff DRs, Req for ext, vendor agree, Staff assent, etc.; Review Co. resp to Staff DRs – Set 1; Make changes; Review Co. resp; Review email re: POASI DRs	3.50
10/15	Update certain DRs; Review Co. resp to Staff DRs; Review email re: Finalize resp to Staff Drs; Talk w/Norm re: 1-24 & 25; Review Eemail re: NHDRA rep; Review email re: DRs; Review email re: 1-18a; Talk w/Norm re: DRs	2.25
10/16	Review 1-6; Review email re: Co. resp; Review 1-21; Call Norm; Talk w/Tim; Prepare email re: witness	1.00
10/19	Review email re: OCA, Staff & POASI DRs; Review email re: test / exh; Review email re: req for ext	0.75
10/20	Review emails re: POASI DRs; Review email re: OCA DRs	0.50
10/21	Review email re: Co resp to OCA	0.25
10/22	Review email re: Co resp to Staff DRs; Talk w/Norm re: same	0.25

10/23	Review email re: 2012, 2013 & 2014 rate base; Talk w/Tim re: Staff 1-4b; Review test; Prepare resp; Review / Modify resp; Prepare email re: same; Review var emails re: Riley / Movitz questions	1.50
10/26	Talk w/Norm re: 2012 rofr; Review rofr calc; Review adj to NOI; Finalize rofr calc; Prepare email re: same; Talk w/Justin re: same	1.25
10/27	Review email re: req for ext; Review letter / motion; Review var emails re: F/U to Staff DRs; Talk w/ Tim re: same; Talk w/Justin re: ext, DRs & legal exp	1.50
10/28	Review email re: OCA DRs	0.50
10/29	Review email re: Co resp to OCA Set 1; Review Staff Set – 35 – 40; Review Co resp; Talk w/Norm re: POASI Set 1 #4	0.75
10/30	Review var emails re: Co. resp to DRs, etc.	0.50
Total		24.625 X 125
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

Grand Total

28.375

SPSt. Cyr
11/03/15

50032
5013318000 - 63078.13
15290
11/27/15

10032
15437
2015/12/11
12/25/15

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
11/03	Review PUC order	0.25
Total		0.25
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2014 CoBank Financing	
<u>2015 Rate Case</u>		
11/02	Review status of DRs; Prepare email re: prep for tech sch; Talk w/Justin Re: POASI DRs; Talk w/Tom re: Int DRs; Review same; Review Justin's reply; Review email re: quest; Review email re: POASI DRs	2.00
11/03	Review var emails; Prep for tech ses; Prepare email re: tech ses; Review var emails re: POASI DRs	2.00
11/04	Prep for tech ses; Part in tach ses; Talk w/Tom re: same; Talk w/Norm re: same; Review email re: Tech ses DRs	5.50
11/05	Review add'l tesh ses DRs; Prepare temp RC sch w/o AFUDC; Prepare Re: Mt R wells, depr lives & add'l exp; Talk w/Tom re: Mt R	2.75
11/06	Review perm RC sch; Prepare perm RC sch w/o AFUDC & LTD & PIC; Review RC sch;	3.25
11/09	Review temp RC sch w/o AFUDC; Prepare email re: same	2.00
11/10	Talk w/Justin re: AFUDC; Review "final" costs for Mt. R; Prepare email re: same	1.00
11/11	Talk w/Tom re: AFUDC	0.25
11/12	Talk w/Justin re: AFUDC; Talk w/Tim re: AFUDC; Talk w/Norm re: AFUDC; Review AFUDC calc; Review removal of AFUDC from temp RC sch	1.75
11/13	Review temp RC sch w/o AFUDC; Talk w/Norm re: comments; Reduce test year act depr exp; Redo rev req; Adj rate calc; Adj prop rate change sch; Review same; Prepare email re: same; Prepare resp to OCA tech ses DR	2.25
11/16	Review OCA tech ses req / resp; Review temp RC sch w/o AFUDC; Prepare email re: same; Review reply; Review email re: int com re: AFUDC; Review email re: 1-11; Review Co resp; Review resp to Tsch Ses DRs; Prepare email re: comments	2.00
11/24	Talk w/Tom re: Moultonboro prop taxes	0.25
11/30	Review / Reply to email re: Staff / Int test; review email re: Mt R / AFUDC	0.50
Total		25.50
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>Grand Total</u>		
SPSt. Cyr		
12/05/15		

Stephen P. St. Cyr & Associates

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 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
12/29	Talk w/Tim re: No lead rule exp / amort	0.25
12/30	Talk w/Norm re: 2014 audit adj; Scan / Email cer pags to 2014 PUC Ann Rep	<u>0.50</u>
Total		<u>0.75</u>
Note:	Please charge these costs to PUC Acct. <u>923</u> , Outside Services.	
<u>2015 Financing</u>		
12/17	Review Staff's prop proc sch <u>50/53/18/1</u>	<u>0.125</u>
Total	<u>125 x .125 = 15.63</u>	<u>0.125</u>
Note:	Please charge these costs to PUC Acct. <u>181</u> , Unamortized Debt Expense, 2014 CoBank Financing	
<u>2015 Rate Case</u>		
12/01	Review / Reply to email re: acct & legal / financing	0.25
12/02	Review Staff's test; Talk w/Justin re: same; Talk w/Tom re: same	1.00
12/03	Talk w/Norm re: test	0.25
12/04	Review / Reply to email re: conf call; Prepare for and participate in conf call	1.125
12/08	Review Staff adj w/Norm & Tim	0.50
12/10	Review Staff's prop write of A/R; Review w/Staff's prop temp rates; Review Co. prop temp rates; Prepare email re: same; Review Staff's test; Review Staff's sch; Prepare review of same	3.50
12/11	Review / Modify draft review	1.00
12/14	Prep for tech ses; Finalize sum; Prepare email re: same	3.25
12/15	Prepare email re: conf call; Reply same; Prep for and part in conf call; Prepare Email re: SOP; Prep for tech ses / set conf	2.25
12/16	Part in tech ses / set conf	3.25
12/17	Review Staff's revised sch; Talk w/Tom re: temp rate date	1.00
12/24	Prepare email re: notice to cust re: temp rates	0.25
12/28	Talk w/Norm re: notice to cust	0.25
12/29	Talk w/Justin re: set agr	0.25
12/30	Review email re: set agr <u>50032</u>	0.25
Total		<u>18.375</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>Grand Total</u>		
SPSt. Cyr	<u>50/53/18/6/6</u>	<u>19.25</u>
01/11/16	<u>125 x 18.375 = 2296.88</u>	

\$109.38

10032

5016319238
 125 x 75 193.75
 15549

501551811
 125 x 125 15625

50032

18.375 x 125

5015518660

125 x 18375

15550

12290.87

12400.25

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 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
01/05	Review / Amend 2014 PUC Ann Rep	0.25
01/06	Talk w/Justin re: Amend PUC Ann Rep	0.25
01/11	Review amended pgs; Make changes; Prepare email re: same	0.50
01/15	Talk w/Norm re: Amended 2014 PUC Ann Rep	0.25
01/20	Talk w/Norm re: depr lives	0.25
Total		1.50
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	12.5
		187.50
<u>2015 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
01/04	Review proc sch; Talk w/Justin re: present vs temp rate diff / recovery; Talk w/Norm re: same; Prepare email re: same; Review draft set agr; Prepare comments; Finalize review of set agr sch; Review / Reply to email re: draft set agr; Review var emails re: prop set agr; Review Staff's resp; Review Justin's email re: same	3.00
01/05	Review Staff's com on set agr; Talk w/Justin; Talk w/Tim re: calc of temp rate diff; Talk w/Norm re: same; Review var emails re: prop set agr; Talk w/Norm re: cur vs temp rate diff; Review calc; Prepare email re: same; Review Justin's email re: same	2.25
01/06	Review email; Talk w/Justin re: cur vs temp rate diff & r of r; Review var emails; Review set agr; Review RC exp memo; Review RC exp sch	1.25
01/07	Review var emails re: set agr & memo in sup of recovery of cur vs temp rate diff	0.50
01/08	Review Staff's email re: cur vs temp rate diff; Prepare email re: same; Talk w/Norm re: same; Review revised calc; Prepare email re: same; Talk w/Justin re: same	0.75
01/11	Prepare email re: Q for hearing; Talk w/Norm re: notice; Prepare email re: same; Reply to email re: Amended 2014 PUC Ann Rep / 2014 test year / Perm Rate filing; Talk w/Justin re: same; Talk w/Justin re: same; Call Mark; Talk w/Jayson	2.00
01/12	Prepare email re: Amended 2014 PUC Ann Rep / Perm Rate filing; Review act r of r; Review amended r of r; Review 13 mo avg r of r calc for 2012, 2013 & 2014; Prepare email re: same; Talk w/Justin re: Amended 2014 PUC Ann Rep / 2014 test year / Perm Rate filing; Review var emails re: r of r; Reply to same; Talk w/Justin re: same; Review perm rate filing; Review AFUDC, OPIC & CoBank loan	3.00
01/13	Review hearing Q; Talk w/Justin re: same; Draft resp to Q; Talk w/Tom; Prep for hearing; Review set agr; Review set sch; Review Co. prop on temp rates; Review Jayson's test; Talk w/Justin re: hearing Q & A; Review addl hearing Qs; Draft resp to same; make other minor changes; Review Q & A; Prepare email re: same; Talk w/Justin; Review var emails re: Exh list, etc.	5.00

01/14	Part in temp rate hearing	5.00
01/15	Talk w/Norm re: hearing , etc; Talk w/Norm re: Amended 2014 PUC Ann Rep / 2014 test year / Perm Rate filing	0.50
01/20	Talk w/Justin re: sup test; Review Staff DRs – set 2; Prepare email re: same; Talk w/Tom re: DRs	1.00
01/21	Review email re: Staff DRs – set 2; Review RC sch perm – alt 1; Prepare email re: same; Review assignment of DRs; Review spec DRs	2.75
01/22	Talk w/Norm re: Mt Rs / DRs; Review email re: 2-8	0.50
01/25	Review DRs checklist; Talk w/Tom re: depr lives for treat equip	0.50
01/26	Review spec DRs; Review var emails re: DRs; Review var resp to DRs	1.25
01/27	Review / Edit 2-24; Review email re: 2-31; Draft resp to 2-8, 2-26 & 2-31; Prepare email re: same	2.50
01/28	Talk w/Justin re: DRs; Prepare email re: same	0.50
01/29	Review / Reply to email re: DRs; Talk w/Norm re: temp rate order; Review Same; Talk w/Tom re: same; Review Justin's email re: same	1.25

Total

Note:

Please charge these costs to PUC Acct. 186, Miscellaneous Deferred
Debits, 2015 Rate Case.

Grand Total

33.00

34.50

SPSt. Cyr
02/13/16

50032
50-153-186-6

L

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2014 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
02/01	Review Co. resp to Staff Drs; Review add'l resp to Staff DRs; Review outstanding DRs; Review / Reply to email re: ext	1.25
02/02	Talk w/Tim re: DRs; Review Evitts' DRs; Review / Email resp Staff 2-10	0.75
02/03	Review Staff, OCA, POASI, HV & Movitz DRs; Talk w/Tom re: DRs	1.50
02/04	Review emails re: Staff 2-10; Talk w/Justin re: DRs	0.50
02/05	Talk w/Justin re: Staff 2-2; Review / Reply to email re: legal costs; Talk w/Justin re: Staff 2-8, etc.; Prepare email re: Staff 2-26 & 2-31	1.50
02/08	Review email re: Staff 2-2; Review Co. resp to Staff DRs – Set 2	1.50
02/09	Review OCA DRs – Set 2; Prepare resp to 1, 2, 3, 4, 5, 6, 7, 8 & 9: Review var emails; Review checklists; Review Co. resp to Movitz's DRs; Talk w/Justin	3.25
02/10	Talk w/Justin re: 2-19; Review / Reply to email re: same; Review var emails re: Co. resp; Review SPS resp to OCA DRs; Prepare email re: same; Review / Reply to emails re: 2-19	2.50
02/12	Review emails re: var DRs; Prepare resp to cert OCA DRs; Review Norm's comments on div acct; Review email re: POASI DRs; Review POASI DRs; Prepare resp to POASI 2-2; Prepare email re: same; Talk w/Tim	3.00
02/15	Review var emails; Review Co. resp to Evitt's DRs; Prepare email re: same; Review Co. resp to Movitz's DRs	3.25
02/16	Talk w/Justin re: DRs	0.25
02/17	Review / Comment on Staff F/U questions re: DRs; Review var emails re: DRs; Review status of Co. resp to OCA DRs; Talk w/Tim re: cert OCA DRs; Modify OCA 2-5 & &; Conduct final review; Prepare email re: same	3.00
02/18	Talk w/Tom re: alt	0.25
02/19	Text Justin re: DRs	0.25
02/20	Review Co. resp to Movitz's DRs; Review Co. resp to Evitz's DRs; Review Co. resp to OCA's DRs; Prepare email re: same; Review / Reply to email re: OCA 2-6 & 2-7 att; Review Co. resp to POASI's DRs; Review att; Prepare draft to POASI 2-10; Prepare email re: comments	3.00
02/22	Talkk w/Justin re: POASI DRs	0.25
02/25	Review emails re: new rates; Review add'l emails re: new rates; Review add'l Emails re: new rates; Talk w/Tom re: same	1.00
02/26	Review email re: motion; Review motion for clar; Talk w/Tom re: same	<u>0.50</u>
Total		<u>27.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

Grand Total
 SPSt. Cyr
 03/05/16

27.50 x 125

S0032

3437.50

50-153-186-6

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive

Biddeford, Me. 04005

207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
03/02	Talk w/Norm re: PUC Ann Rep	0.25
03/08	Talk w/Norm re: PUC Ann Rep	0.25
03/10	Talk w/Tom re: F-48 explan	0.125
03/15	Review / Reply to email re: B/S & P&L	0.25
03/16	Prepare 2015 PUC Ann Rep; Prepare A sch; Prepare email re: same; Prepare F sch; Prepare email re: F-1, F-2 & F-3; Talk w/Norm re; same; Prepare F-5 - F-16	3.00
03/17	Prepare F-17 - F-56; Prepare S sch; Prepare email re: same; Talk w/Norm re: same; Review / Reply to email re: F-47; Review / Reply to email re: F-47 & F-48	3.00
03/18	Review F-47 & F-48 explan	0.25
03/21	Talk w/Norm re: PUC Ann Rep; Talk w/Norm re: same	0.50
03/22	Review var emails; Update A-5, 7 & 12; Update F-5 & 47	0.75
03/23	Review 2015 PUC Ann Rep; Make minor changes; Prepare actual rof r; Prepare email re: same; Talk w/Norm re: S-8 & 9	2.50
03/24	Review / Reply to email re: PUC cF-4 and inst	0.25
03/28	Review "corrected" S sch; Reply to email re: same; Talk w/Tim re: rofr; Prepare actual rof r; Prepare email re: TWW O&M; Review reply; Update act rofr; Prepare email re: same; Review F-48 explan; Prepare email re: same; Review wresided F-48 explan; Review same	2.25
Total		13.375
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	X 125
<u>2015 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
03/02	Review Staff Set 3 DRs	0.25
03/03	Prepare email re: Staff Set 3 DRs; Talk w/Justin re: Movitz's DRs; Review Co resp; Prepare email re:same	0.75
03/04	Review Co resp to Movitz's DRs	0.25
03/07	Review emails; Review / Reply to emails re: DRs	0.25
03/10	Talk w/Tom re: Staff Set 3 DRs; Review var emails re: OCA expert	0.375
03/11	Review var emails re: OCA expert	0.25
03/14	Draft resp to Staff 3-1©; Review Co resp to Evitts DRs; Prepare email re: same; Talk w/Norm re: Staff 3-1c	1.25
03/16	Review var emails re: DRs; Talk w/Justin re: DRs; Review / Reply to email re: same; Review Co resp to Staff set 3 DRs; Review emails re: DRs	1.25
03/23	Talk w/Justin re: tech ses; Review var emails re: Co prop / Staff test	0.50
03/28	Prepare email re: conf call; Talk w/Justin re:same	0.25

03/29	Prepare for conf call; Prepare for tech ses; Prepare sum of issues; Prepare email re: same; Review var emails re: conf call; Part in conf call; Prepare for tech ses; Review / Reply to email re: key RC issues	3.75
03/30	Participate in tech sess; Talk w/Tim re: same	5.25
03/31	Review / Reply to email re: Asset to Motion ...	0.25
Total		14.625 X 125
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	1,828.13
2016 System A / System B / Offices <u>5032/50-153-186-6</u>		
03/02	Talk w/Tom re: Purch; Review PUC website re: PUC Ann Rep; Review PUC Ann Rep; Prepre mod YE RB; Prepare NPV; Review same; Prepare email re: same	1.00
03/03	Prepare email re: system A & B & off; Review email re: conf agr; Review Email 2014 tax return; Review email re: conf agr	0.75
03/04	Review emails; Prepare reply re: B/S, P&L, GL, etc.	0.50
03/07	Talk w/Justin re: Purch; Prepare email to accountant re: 2015 B/S, P&L, GL, etc.	0.50
03/08	Review / Reply to email re: 2015 fin'l data	0.25
03/16	Review email; Review WTB; Review depr sch; Prepare F/S; Prepare I/S; Prepare email re: same	1.25
03/17	Review email; Review sup files; Review Form 1120S; Review PUC Ann Rep; Prepare email re: same; Review email re: QBs / PUC Ann Rep	0.625
03/18	Review email to CoBank re: financing; Talk w/Justin re: same	0.75
Total		5.625 X 125
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B	703.13
Grand Total	<u>10032/50-153-186-7</u>	33.625 X 125

SPSt. Cyr
04/10/16

Correction
 $\$ 671.88 - 50531807$
 $\$ 31.25 - 5000319138$
 See DE9143
 $1,671.87 \checkmark$
 $1,828.13$
 703.13

 4203.125
 4203.13
 40.97

 424410

Stephen P. St. Cyr & Associates

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

Date	Description	Hours
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2015 Year End / Other

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

2015 Financing

Total		0.00
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Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense,
 2015 CoBank Financing

2015 Rate Case

04/05	Review email re: Motion; Review Motion	0.75
04/07	Review var emails re: POASI / HV	0.25
04/08	Talk w/Justin re: rates for system B; Review var emails re: same	0.50
04/10	Review status of case; Talk w/Tom; Talk w/Justin	1.50
04/20	Talk w/Tom Re: ROE / RC; Review var emails re: ROE	0.50
04/21	Review updated draft of Agr; Prepare email re: system A, etc. Prepare email re: financing	0.75

04/29	Talk w/Justin re: CapEx / Fin & Tech Ses	0.25
Total		4.50

Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred
 Debits, 2015 Rate Case. 50032 / RC43016 562.50

2016 System A / System B / Offices

04/04	Talk w/Tom re: spec tont	0.25
04/11	Prep for & part in conf call w/Staff re: system B; Talk w/Leah re: same	0.75
04/15	Review cover letter & petition re: vehicle	0.25
04/25	Review var emails re: CoBank Fin / conf call	0.25
04/26	Part in conf call w/CoBank; Talk w/Leah	1.00
04/27	Talk w/Justin re: sch of assets; Review 2015 B/S & P&L; Review 2015 PUC Ann Rep; Prepare email re: same	0.50

Total		3.00
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Note: Please charge these costs to new account, PUC Acct. 186, 2016
 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B

Grand Total

50032 / RC43016 50-153-186-7 / RC43016

7.50

SPSt. Cyr
 05/14/16

Stephen P. St. Cyr & Associates

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 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		<u>0.00</u>
Total		
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		<u>0.00</u>
Total		
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
05/02	Talk w/Tom re: Tech ses; Prepare for tech ses	1.75
05/03	Participate in tech ses; Talk w/Tom	3.75
05/16	Talk w/Tom re: status	0.25
05/17	Review / Reply to email re: 5/27 submission; Review tech ses notes; Talk w/ Justin re: same	0.75
05/18	Review / Redo proposed letter re: 5/3 tech ses	0.50
05/19	Review perm rate sch w/o AFUDC, etc.	3.00
05/23	Prepare step adj for DS, WMG, WC & Office	4.25
05/25	Review / Finalize revised perm rate sch w/o AFUDC, etc; Review / Finalize Step inc; Review Justin's email re: step inc; Prepare perm rate sch w/o AFUDC ... DS, etc: Review / Update perm rate sch w/o AFUDC ... DS, etc	5.50
05/26	Review / Update perm rate sch w/o AFUDC ... DS, etc.; Prep for / Part in conf call	3.00
05/27	Review email re: tech ses	0.25
05/31	Talk w/Justin re: var sch	0.25
Total		<u>23.25</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
05/19	Review 2015 PUC Ann Rep; Prepare fin sch	1.50
05/20	Prepare / Review fin sch; Prepare email re: add'l info; Prepare email re: fin costs	1.50
05/25	Review / Finalize fin sch; Review DS resp; Review Leah's comments; Review Justin's email re: petition	2.50
05/26	Talk w/Tom; Talk w/Justin; Review / Comment on pet; Review fin sch; Prep for / Part in conf call	2.75
05/27	Revise SPS-4; Review / Comment on pet; Reply to var emails; Review email re: CoBank; Update pet re: same; Reply to email re: same; Talk w/Leah; Review exh D; Prepare email re: "final" ver fin sch	1.75
05/31	Review / Reply to email re: RB; Talk w/Justin re: pet	0.50
Total		<u>10.50</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores	
<u>Grand Total</u>		<u>33.75</u>

SPSt. Cyr
 06/04/16

50-153-186-6 \$ 2906.25
 50-153-186-7 \$ 1093.75
 50-155-181-3 \$ 218.75
\$ 4218.75

RC1605
 DS1605
 DSCB1605

W
 P

Stephen P. St. Cyr & Associates

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 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

JUL 11 2016

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		<u>0.00</u>
Total		
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		<u>0.00</u>
Total		
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
06/02	Talk w/Tom re: Tech ses; Talk w/Justin re: same	0.50
06/03	Review Jayson's email; Review proc sch; make adj for 2014 ½ yr depr exp on Mt R equip AFUDC; Review / Reply to email re: same	1.25
06/06	Prepare agenda; Prepare email re: same; Review Jayson's email; re: 2015 depr exp; Review adj for same; Review all sch; Make adj; Review al sch Prepare email re: same	3.25
06/07	Prepare email re: distr list; Review / Reply to same; Review var emails re: revised perm rate sch; Talk w/Tom re: payroll, etc.; Talk w/Justin re: tech ses; Talk w/Leah re: same; Review email; Review letter re: legal fees	1.50
06/08	Prepare for, participate and discuss tech ses	6.00
06/09	Review PUC letter re: proc sch; Talk w/Tom re: tech ses; Talk w/Leah re: Mt. R land	1.25
06/13	Talk w/Tom re: ROE	0.25
06/17	Review Co. respo to DR Set #4; Review Co. respo to DR Set #5	0.75
06/20	Talk w/Tom re: ROE	0.25
06/22	Review IMPOA DRs	0.25
06/23	Review Co. respo to IMPOA DRs; Prepare email re: same	0.50
06/24	Prepare email re: ROE; Review RoE data	0.50
06/28	Review / forward email to Tom re: ROE; Review / Reply to email re: same	0.25
Total		<u>16.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
06/17	Review 3/16 & 4/16 inv re: sys A / sys B / office	0.50
06/20	Talk w/Justin re; Dockham	0.25
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	
<u>Grand Total</u>		<u>17.25</u>

SPSt. Cyr
 07/09/16

Project
 DW-1520963016
 50-153-186-6
 \$2062.50
 DW-16-61963016
 Dockham Shores.
 \$93.75
 50-153-186-7

2156.25

Stephen P. St. Cyr & Associates

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 207-423-0215
 stephenpstcyr@yahoo.com

T
 32.50

10032 | DW15-209 73116

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		<u>0.00</u>

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

<u>2015 Financing</u>		<u>0.00</u>
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Total
 Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense,
 2015 CoBank Financing

<u>2015 Rate Case</u>	50-153-186-6	
07/06	Review Co. resp to OCA DRs; Prepare email re: same; Draft/Review Co. resp to IMPOA DRs; Prepare email re: same; Prepare rev req for step;	

AMOUNT

	Review same; Prepare email re: same	2.75	
	Talk w/Leah re: DRs; Talk w/Justin re: DRs; Review var emails re: DRs	1.125	
07/07	Talk w/Tom re: ROE	0.125	2.50
07/11	Review email re: ROE; Prepare email re: ROE / Expert	0.50	
07/14	F/U on email re: ROE	0.25	
07/22	Talk w/Tom re: ROE	0.125	
07/26		4.875	

1M1GNJ 5713908

Total
 Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

<u>2016 Dockham Shores</u>	50-153-186-7	
07/07	Talk w/Justin re: Dockham; Review email re: proc sch	0.375
07/11	Talk w/Tom re: prehearing conf / tech sess	0.125
07/22	Review proc sch; Prepare email re: DRs	0.25
07/25	Review OCA DRs; Prepare email re: same; Review Staff DRs; Review SPS-5 Prel Calc of Rev Req; Prepare email re: same	0.75
		0.125
07/26	Talk w/Tom re: DRs	
07/28	Review Staff DRs 3 & 4; Review Dockham's 2015 PUC Ann Rep; Talk w/Leah re: same	1.00
07/29	Review Staff 1-2; Review acct / fin sch; Draft resp; Review Leah's email re: Dock's resp; Review w/Dock's resp; Prepare email re: same; Review email re: RC exp; Review 2015 PUC Ann Rep; Reply to email re: same; Review var emails; Review email re: docs, RC exp, meters & town	

2.00
 4.625

x 125
 578.12

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

9.50

Grand Total

10032 | DW16-619 73116

SPSt. Cyr
 08/06/16

Stephen P. St. Cyr & Associates

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

Keaton...
 522102217
 \$13000
 \$2705.63

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
08/03	Review Mark's test; Review Jayson's test & sch	1.00
08/04	Analyze Mark's test; Analyze Jayson's test & sch; Talk w/Justin; Talk w/Tom	5.25
08/05	Prepare email re: ROE; Review Step 1 Adj; Review Step 2 Adj; Prepare sum of RC issues; Review sum; Talk w/Tom; Talk w/Leah; Prepare email re: sum / conf call	6.625
08/08	Prepare Co / Staff / Alt pos for major issues; Review same; Prep for / Part in conf call	6.50
08/09	Update sum of RC issues; Prepare for tech ses / set conf	5.00
08/10	Prepare for / Part in tech ses / set Conf	5.25
08/11	Forward email re: IM date(s); Review / Reply to email re: \$74k APIC / Water Serv; Prepare email re: vehicles; Review / Reply to email re: veh; Prepare YE vs avg sch for pumps and veh	2.75
08/12	Review YE vs avg sch; Prepare email re: same; Review Justin's comments; Talk w/Leah re: YE vs avg	0.75
08/15	Talk w/Leah re: set agr / set sch	0.50
08/16	Review email re: ext for DRs; Review OCA's resp; Review Staff's resp	0.375
08/17	Prepare email re: YE for pumps / veh, Jayson's sch & Mark's memo; Review term sheet; Review Jayson's sch; Talk w/Tom	1.00
08/18	Review Jayson's sch; Prepare email re: APIC & tire rim; Talk w/Leah re: Jayson's sch; Prepare email re: RB, r of r, rev & exp and overall; Talk w/Tom; Review Justin's comments; Talk w/Justin re: same; Draft addl terms; Prepare email re: same; Talk w/Tom	4.50
08/19	Review Co resp to term sheet; Add reservation re: stay out; Talk w/Tom; Prepare email re: same	0.75
08/29	Talk w/Leah re: status; Talk w/Tom re: set agr; Review term sheet; Review Co revisions; Prepare email re: same	0.875
08/30	Prep for / Part in conf call; Modify addl terms; Prepare cover sheet; Review Justin's comments; Review var emails; Review Co DRs; Prepare email re: same; Talk w/Justin	2.75
08/31	Prep for / Part in tech ses / set conf; Review emails re: withdrawal of Co DRs	<u>2.25</u>
Total		<u>46.125</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

DW15-809

50-153-186-6

46.125
 X 1.25

5,765.63

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
09/01	Talk w/Tom re: Step 2 costs; Prepare loan amort sch; Prepare email re: annual Loan pay vs rev req; Review email re: revised sch	0.75
09/12	Talk w/Leah re; conf call	0.25
09/13	Talk w/Tom re step 2 fin / debt / equity	0.25
09/14	Prep for and part in conf call /Co, Staff & OCA re: step 2; Talk w/Leah; Prepare loan amort sch	1.75
09/16	Review Step 2 costs; Prepare step 2 sch; Prepare email re: details; Prepare email re: sch; Talk w/Leah re: updated data	1.50
09/19	Review var emails; Update Jayson's sch; Talk w/Leah; Review same; Prepare email re: cost / serv; Review / Reply to email re: typo & size of serv line; Talkk w/Leah re: cost / serv; Prepare email re: Step 2 calc	3.125
09/20	Talk w/Leah re: POASI; Review Step 2 calc; Prepare email re: same	0.75
09/21	Prepare email re: State school tax rate; Reply to email re: draft set age; Talk w/Leah re: state school tax rate & term sheet; Review updated term sheet; Prepare email re: same; Review email re: term sheet; Talk w/Leah re: same; Review term sheet; Fill in amt & %; Make minor changes; Prepare email re: same	3.00
09/22	Review term sheet; Review email re: POASI	0.50
09/29	Review email re: set agr	0.25
09/30	Talk w/Tom re: set agr	<u>0.25</u>
Total		<u>12.375</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
09/07	Review proposed set agr	0.50
Total		<u>0.50</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
Grand Total		<u>12.875</u>

SPSt. Cyr
 10/07/16

\$1 1609.38

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
10/28	Talk w/Leah re: Step 1 audit	0.25
10/31	Review draft audit finds; Review email re: Co resp	0.50
Total		0.75
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Rate Case</u>		
10/04	Talk w/Tom re: set agr / sch; Review set agr; Tie cert amt into att; Prepare Email re: temp / perm diff & step 1 cap struct	1.375
10/05	Review email; Talk w/Leah	0.25
10/10	Review hearing Q & A; Review var emails re: same	1.00
10/11	Review / Resp to hearing Qs; Review resp; Prepare email re: same; Review / Reply to email re: same	3.25
10/12	Prep for & part in hearing	3.50
10/13	Review notes	0.50
10/14	Review letter withdrawing Mt. R fin	0.25
Total		10.875
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
10/04	Talk w/Tom re: hearing; Review pet / exh; Review set agr; Prepare email re: Same; Talk w/Leah re: same	1.625
10/05	Prepare email re: hearing Qs; Review Co. costs	0.50
10/06	Review email; Review Qs for hearing; Reply to same; Talk w/Justin re: hearing; Prep for hearing; Review Pet / exh; Review Exh D / SPS sch	2.00
10/07	Part in hearing	2.00
Total		6.125
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
<u>2016 Financing</u>		
10/07	Talk w/Tom re: fin	0.25
10/11	Talk w/Tom re: fin	0.25
10/20	Prepare email re: add'l proj / costs	0.25
10/21	Review / Reply to email re: add'l proj / costs	0.25
10/22	Prepare fin sch; Prepare email re: same	2.25
10/25	Review email re: CoBank terms	0.125
10/26	Talk w/Tom re: CoBank	0.25
10/28	F/U on email re: CoBank costs / ret costs; Talk w/Leah re: same	0.50
10/31	Review / Reply to email re: CoBank terms; Review CoBank terms	0.50
Total		4.625
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Dockham, Paradise Drive & Lovewell Lane	
<u>Grand Total</u>		22.375
SPSt. Cyr 10/07/16		

\$ 2796.88

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
11/21	Talk w/Justin re: POASI meter	<u>0.25</u>
Total		<u>0.25</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Rate Case</u>		
11/01	Talk w/Leah; Review audit finds; Review related text; Review Co. resp; Prepare email re: same	0.75
11/28	Review PUC order; Prepare email re: same; Review email re: same	0.75
11/30	Talk w/Justin re: RC exp; Review email re: RC exp	<u>0.50</u>
Total		<u>2.00</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
11/14	Talk w/Leah re: PUC approval; Review PUC order	0.625
11/18	Review PUC order; Prepare email re: same	<u>0.25</u>
Total		<u>0.875</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
<u>2016 Financing</u>		
11/01	Review email re: fin costs	0.25
11/02	Update fin cost; Update source & use; Update cost rates; Update prel calc of Rev req; Update JEs; Update B/S; Update cap struct; Review same	1.00
11/03	Review fin sch; Prepare email re: same; Review / Reply to email re: bank fin; Talk w/Tom re: status, etc.	1.00
11/04	Review / Reply to email re: fin sch	0.25
11/07	Talk w/Tom re: APIC / Fin / Rates; Review same	0.75
11/08	Review email re: fin costs; Reply to same; Review email re: same; Talk w/Leah; Prepare test	2.00
11/10	Review fin changes; Make minor changes; Prepare email re: same	0.50
11/14	Talk w/Leah re: fin	0.125
11/18	Revise fin sch to elim Dock; Review same; Review rev req; Make change; Reply to email	2.25
11/21	Review email; Incorp com into test; Draft test re: background; Prepare email re: same; Review petition; Update same; Prepare email re: same; Talk w/ Leah re: pet / test	2.75
11/23	Review email re: com; Incorp com into pet; Review pet/ test; Update test; Prepare / Review cover letter; Conduct “final” review; Prepare email re: same	<u>1.50</u>
Total		<u>12.375</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane	
Grand Total		<u>15.50</u>

SPSt. Cyr
 12/02/16

Stephen P. St. Cyr & Associates

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

December 5, 2016

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

Re: 2015 Year End, Rate Case Dockham and Financing

Estimated Fee for professional services rendered during the months of December 2016 - February 2017 (see attached detail).

Previous Balance	\$ 9,109.39
Previous Payment	<u>0.00</u>
Subtotal	\$ 9,109.39
Current Month (9.00 hours @ \$125.00 / hour)	\$ 1,125.00
Reimbursable Expenses:	
Copies	0.00
UPS	0.00
Postage	<u>0.00</u>
Total Billing	<u>\$10,234.39</u>

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Rate Case (DW 15-209)</u>		
12/01	Review email re: RC exp; Review revised page 2 to PUC order; Review email; Review 2015 / 2016 RC Exp sch; Review DW 15-209 Paid / Open sch	0.75
12/02	Talk w/Leah re: RC exp	0.25
12/05	Review PUC order; Verify amts / %; Review Staff's rec on Step 1; Prepare email re: same; Prepare est of Dec / Jan RC exp	2.00
12/07	Review proposed notice to cust; Review revised tariff pages	1.00
12/15	Review temp / perm diff sch; Review RC exp sch; Review deter of prop surcharge amount	2.00
12/22	Review "final" submission of temp / perm diff, RC exp & prop Surcharge	1.00
01/04	Review Staff DRs & Co resp to DRs pertaining temp / perm diff, RC exp & surcharge	1.00
01/18	Review Staff's rec	0.50
02/01	Review PUC order	0.25
02/08	Review tariff pages re: surcharge	<u>0.25</u>
Total		<u>9.00</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

SPSt. Cyr
12/05/16

Upton & Hatfield, LLP

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T 603-224-7791
F 603-224-0320

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T 603-464-5578
F 603-464-3269

159 Middle Street
Portsmouth, NH 03801
T 603-436-7046
F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 120626
May 31, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:		\$0.00
05-27-15	JCR Telephone conference with S. St. Cyr re: notice of intent; rate increase; step increase.	0.10	
05-29-15	JCR Telephone conference with S. St. Cyr re: notice of intent.	0.10	
05-29-15	JCR Review notice of intent. Revise request for waiver per PUC rules. Email to S. St. Cyr, company, T. Mason.	1.20	
	TOTAL HOURS:	1.40	
	TOTAL PROFESSIONAL SERVICES:		\$245.00
	TOTAL STATEMENT:		\$245.00
	TOTAL - OUTSTANDING:		\$245.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

Upton & Hatfield, LLP

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

8 School Street
P. O. Box 13
Hillsborough, NH 03244-0013
T 603-464-5578
F 603-464-3269

159 Middle Street
Portsmouth, NH 03801
T 603-436-7046
F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 120983
June 30, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:		\$245.00
06-01-15	JCR Telephone conference with S. St. Cyr re: filing notice of intent, appearance.	0.10	
06-01-15	JCR Finalize motion for waiver. Sign and file via email.	0.20	
06-01-15	JCR Email request for assent to OCA and Staff.	0.20	
06-02-15	JCR Email from M. Naylor re: Staff.	0.10	
06-02-15	JCR Reply to M. Naylor re: financial information maintained by the Company.	0.20	
06-05-15	JCR Email reply to R. Patterson re: waiver.	0.10	
06-05-15	JCR Emails to office from R. Patterson re: filing appearance.	0.10	
06-08-15	JCR Email to/from R. Patterson re: waiver of filing schedules.	0.10	
06-10-15	JCR Emails to/from R. Patterson re: waiver. Telephone call to R. Patterson. Prepare letter withdrawing motion for waiver per Staff suggestion.	0.40	
06-11-15	JCR Telephone conference with S. Mallon re: J. Carmody needs original appearance.	0.10	
06-16-15	JCR Telephone conference with S. St. Cyr re: rate case testimony.	0.20	
06-29-15	JCR Telephone call to T. Mason re: testimony. Telephone call to S. St. Cyr. Review emails re: testimony.	0.20	
	TOTAL HOURS:	2.00	
	TOTAL PROFESSIONAL SERVICES:		\$350.00

File #: 150603-1
Page # 2

Statement #: 120983
Jun 30/15

TOTAL STATEMENT:

\$350.00

TOTAL - OUTSTANDING:

\$595.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

Upton & Hatfield, LLP

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Concord, NH 03302-1090
T 603-224-7791
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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 121495
July 31, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$595.00

07-21-15	JCR	Work on testimony; email draft to T. Mason. Emails to/from S. St. Cyr.	2.50
07-24-15	JCR	Tel conf w/ S. St. Cyr re: testimony, schedules	0.20
07-24-15	JCR	Tel conf w/ T. Fontaine re: filing rate case, whether separate testimony, timing	0.20
07-24-15	JCR	Tel conf w/ T. Mason re: filing, review of testimony. E-mail schedules from Abenaki for comparison, review.	0.30
07-24-15	JCR	E-mails to and from B. Erven re: costs, PUC approval.	0.20
07-27-15	JCR	Review testimony and schedules for rate case.	1.00
07-27-15	JCR	Tel conf w/ T. Fontaine re: Mr. Roberts improvements	0.40
07-27-15	JCR	Tel conf w/ B. Ervin re: finance terms for land transfer	0.50
07-27-15	JCR	Follow up tel conferences with Tim Fontaine (2), Tom (2) re: spreadsheets; costs of improvements, to rate schedules. E-mails re: same	1.50
07-27-15	JCR	Review Uniform System of Account	0.30
07-27-15	JCR	Continue work on testimony	2.50
07-28-15	JCR	Continue work on testimony. Forward acquisitions info. to Company; Tel conf w/ A. Mann re: acquisitions of troubled systems. Tel conf w/ T. Fontaine. Review revised testimony.	3.00
07-28-15	JCR	Review C.I.P. from Company. Prepare exhibits from Company C.I.P. and acquisitions table into PDFs. Reformat. Tel conf w/ T. Mason	1.30
07-28-15	JCR	Evaluate spreadsheet of rates and sites of water systems. Review systems non-compliance by rate category. Edits to Mt. Roberts discussion and ROE per Company comments. Review history of Mt. Roberts, deeds, approvals, correspondence and related documents to confirm time-line.	1.80

File #: 150603-1
Page # 2

Statement #: 121495
Jul 31/15

07-29-15	JCR	Finalize draft. E-mail to T. Mason, N. Roberge, S. St. Cyr and T. Fontaine. E-mail questions re: section I to T. Fontaine and A. Mann	1.60	
07-29-15	JCR	Multiple calls with N. Roberge, T. Fontaine, T. Mason re: testimony. Revise per comments from A. Mann and N. Roberge. E-mail updated draft. E-mails re: AFUDC.	2.00	
07-30-15	JCR	Tel conf w/ T. Fontaine and A. Mann re: schedules, changes to rate case exhibits.	0.30	
07-30-15	JCR	Work on testimony changes. Tel conf w/ T. Mason. Prep. schedules per spreadsheets, e-mails from Company. Follow up Tel conf w/ A. Mann and T. Fontaine	2.00	
07-30-15	JCR	Review proposed CoBank loan. E-mail re: interest rate, terms etc.	0.30	
07-31-15	JCR	Tel conf w/ T. Fontaine and A. Mann re: testimony, schedules. Prepare petition for approval. Final changes, corrections to testimony per tel conf w/ T. Fontaine. Prep ok exhibits for filing.	4.50	
TOTAL HOURS:			26.40	
TOTAL PROFESSIONAL SERVICES:				\$4,620.00
TOTAL STATEMENT:				\$4,620.00
TOTAL - OUTSTANDING:				\$5,215.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

Upton & Hatfield, LLP

10 Centre Street
P. O. Box 1090
Concord, NH 03302-1090
T 603-224-7791
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Portsmouth, NH 03801
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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 121791
August 31, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$5,215.00
08-10-15	JCR Tel conf w/ T. Fontaine re: set up conf. call on temp. rate filings.	0.20
08-11-15	JCR Conference call with Company, S. St. Cyr, et al. re: temporary rate filing.	0.60
08-11-15	JCR Prepare petition for temporary rates. Email to Company, et al. for review. Research law re: temporary rates-Pennichuck case.	1.30
08-12-15	JCR Review testimony schedules. Email to S. St. Cyr and company.	0.20
08-13-15	JCR Telephone conference with S. St. Cyr re: request for temporary rates, testimony and schedules, filing.	0.10
08-14-15	JCR Review schedules. Review testimony. Telephone conferences (3) with S. St. Cyr re: testimony and schedules. Prepare comments. Email to S. St. Cyr for review. Emails re: petition for temporary rates, rate of return calculation.	1.80
08-17-15	JCR Work on temporary rate filing, testimony, petition. Telephone conference with S. St. Cyr, T. Fontaine, A. Mann re: tariff pages, letter, schedules, etc.	2.50
08-17-15	JCR Review finals with office staff, coordinate with A. Mann.	0.50
08-17-15	JCR File at NHPUC.	0.20
08-28-15	JCR Telephone conference with R. Patterson. Email to T. Mason re: order of notice pending.	0.10
08-31-15	JCR Email to S. St. Cyr re: Mt. Roberts.	0.10
	TOTAL HOURS:	7.60
	TOTAL PROFESSIONAL SERVICES:	\$1,330.00

File #: 150603-1
Page # 2

Statement #: 121791
Aug 31/15

TOTAL STATEMENT:

\$1,330.00

TOTAL - OUTSTANDING:

\$6,545.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

Upton & Hatfield, LLP

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P. O. Box 1090
Concord, NH 03302-1090
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Portsmouth, NH 03801
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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 122142
September 30, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$6,545.00

09-01-15	JCR	Telephone conference with S. St. Cyr re: Mt. Roberts and rate case.	0.10
09-04-15	JCR	Review Order of Notice. Email to Company.	0.30
09-04-15	JCR	Telephone conference with T. Mason re: Order of Notice, publication, next steps.	0.30
09-08-15	JCR	Tel conf w/ T. Mason re: rate case expenses report	0.20
09-08-15	JCR	Tel conf w/ S. St. Cyr re: preparation of rate case expenses, references to step increases in order of notice. E-mails to S. St. Cyr re: same	0.30
09-08-15	JCR	E-mail to Company, St. Cyr re: need to track rate case expenses, actual and budget and report to PUC, summarize rule requirements. Follow up. E-mail to PUC and OCA re: request assent to late-file initial filing report by 9/23	0.70
09-09-15	JCR	Tel conf w/ T. Mason re: rate case. E-mail to S. Roy @ NH DES re: status of company's case and financials for Mt. Roberts. Forward rate case documents to S. Roy	0.50
09-09-15	JCR	Prepared proposed affidavit of publication. E-mail to T. Fontaine with copy to St. Cyr. E-mails to/from S. St. Cyr re: step increases in rate case, PUC order of notice and Mt. Roberts fiancing	0.50
09-10-15	JCR	Search PUC docket book for other utility rate cases for examples of compliance reports per PUC 1900 rule on rate case expenses. E-mail to R. Patterson re: whether other dockets exit involving PUC 1900	0.50
09-10-15	JCR	E-mail from and to T. Fontaine re: filing affidavit of service	0.10
09-15-15	JCR	Review affidavit of publication.	0.10
09-16-15	JCR	Telephone conference with R. Patterson re: rate case expense documentation; filing.	0.20

File #:	150603-1	Statement #:	122142
Page #	2	Sep 30/15	
09-17-15	JCR	Review proposed schedule from Staff. Tel conf w/ T. Mason re: staff proposal on temporary rates schedule. E-mail to Staff/service list re: temporary rate schedule can be simplified	0.50
09-21-15	JCR	E-mail from S. Roy to D. Smith at Hidden Valley; Smith claims non-compliance in Mt. Roberts contract approvals. Reply to D. Smith re: claims incorrect, PUC will review. Forward to T. Mason testimony explaining Mt. Roberts proposed to D. Smith and S. Roy	0.50
09-21-15	JCR	Prepare rate case expense report re: legal expenses. Prepare spreadsheet to report expenses per PUC rules. E-mail to T. Mason and T. Fontaine	1.00
09-22-15	JCR	Prepare draft Motion for Waiver re: rate case expense re: filing requirements. E-mail to company with request for expense report. Tel conf w/ T. Fontaine re: same. Sign and file electronically	2.00
09-23-15	JCR	E-mail from G. Blais re: Indian Mound position on rate case. Research G. Blais status, investments. Tel conf w/ T. Mason and A. Mann re: G. Blais, Indian Mound. Tel to G. Blais, Indian Mound. Tel to G. Blais re: response to request. E-mail reply to G. Blais re: misunderstanding of Notice of Intent, proceeding. Forward to T. Mason	1.00
09-24-15	JCR	Review lengthy reply from G. Blais re: intervention by Indian Mound property owner association. Forward To Mason	0.20
09-24-15	JCR	Review Suissevale Petition to Intervene. Forward to Mason	0.30
09-28-15	JCR	E-mail conference call information	0.10
09-28-15	JCR	Prepare revisions to proposed schedule and outline for conference call re: schedule, issues in tech session and rate case. E-mail to Company	1.00
09-28-15	JCR	Conference call with T. Mason, T. Fontaine, S. St. Cyr and company re: rate case	1.00
09-28-15	JCR	E-mail proposed schedule revisions to service list	0.10
09-29-15	JCR	Tel conf w/ N. Roberge re: Staff audit	0.10
09-29-15	JCR	Tel conf w/ Howard-Pike at NH PUC re: interventions and docket book updates. Request update on Wed if new filings	0.10
09-29-15	JCR	Tel conf w/ T. Mason re: rate case tech session, audit; Indian Mount; list of capital improvements	0.20
09-29-15	JCR	Tel conf w/ G. Blais re: Indian Mound, assent to intervention, technical session. E-mail, forward Suissevale petition to G. Blais	0.20
09-29-15	JCR	Review list of capital improvements from A. Mann	0.20
09-30-15	JCR	Preparation of notes, outline for technical session. Review schedule, permanent and temp rate petitions, list of capital improvements and 2014 Annual Report	1.00
09-30-15	JCR	Time at PUC Technical Conference and hearing re: interventions and schedule, with staff, parties etc.	2.50
09-30-15	JCR	Travel to/from Portsmouth to NH PUC	2.00

File #: 150603-1
Page # 3

Statement #: 122142
Sep 30/15

TOTAL HOURS: 17.80
TOTAL PROFESSIONAL SERVICES: \$3,115.00

DISBURSEMENTS:

09-07-15	Express Mail FedEx 8/4/2015 PUC	45.32
09-07-15	Conference Call 8/11/2015	5.68

Totals \$51.00

TOTAL STATEMENT: \$3,166.00
TOTAL - OUTSTANDING: \$9,711.00

Please remit to the Concord office.

Federal ID#: 02-0218790

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THANK YOU

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 122576
October 31, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$9,116.00

10-01-15	JCR	Telephone conference with T. Mason re: PUC orders re: meter installation. Research and review orders on meter requirements from LRW dockets per Staff data requests. Email order and summary to T. Mason. Telephone conference T. Mason re: same.	1.50
10-02-15	JCR	Email re: Staff requested changed to schedule. Forward template for discovery responses to T. Fontaine.	0.30
10-05-15	JCR	Telephone calls to/from R. Patterson re: change to schedule ok.	0.10
10-06-15	JCR	Telephone conference with M. Sheehan at PUC re: designation of representative for 19 Thornton Road residents. Prepare letter to D. Howland recommending designation of representative. Sign and file with service list.	0.50
10-07-15	JCR	Telephone conference with T. Mason re: discovery, Hidden Valley.	0.10
10-07-15	JCR	Telephone conference with R. Patterson re: Hidden Valley intervention; discovery.	0.10
10-07-15	JCR	Work on discovery responses (legal). Email to Company to review.	3.00
10-08-15	JCR	Telephone conference with Joanna at Applied Economics re: report.	0.50
10-08-15	JCR	Lenthy email to R. Patterson re: spreadsheets, staff requests. Emails to N. Roberge re: Staff requests, spreadsheets.	1.00
10-09-15	JCR	Telephone conference with A. Mann re: status of responses. Telephone conference with T. Fontaine re: same. Emails re: responses and conference calls.	0.20
10-09-15	JCR	Emails re: conference call to review data responses.	0.10
10-12-15	JCR	Review Staff Audit re: AFUDC and issues related to rate case.	0.50

File #: 150603-1
Page #: 2

Statement #: 122576
Oct 31/15

10-13-15	JCR	Prepare for telephone conference with Company re: data request review.	0.20
10-13-15	JCR	Telephone conference with Company re: review data requests. Email comments to Company. Email request for assent to R. Patterson.	1.70
10-13-15	JCR	Request assent to continuance to response to Staff Set 1. Prepare and file for 2 day extension to respond to Staff Set 1.	0.50
10-15-15	JCR	Review responses, upload responses, attachments to drop box folder. Email to company, Steve, Norm, Tim and Tom re: same.	0.50
10-15-15	JCR	Email data requests to Sharon to set up responses.	0.50
10-15-15	JCR	Work on responses to Staff 1-4, etc.	2.00
10-16-15	JCR	Work on responses to data requests. Continue review, reformatting and edits. Multiple telephone conferences with T. Fontaine, A. Mann, C. Maher, T.Mason and S. St. Cyr. Prepare PDFs of responses and exhibits. Review, edit uploaded documents. Forward to parties on discovery service list. Emails to/from Staff and OCA and service list with responses.	6.00
10-19-15	JCR	Telephone conference with R. Patterson re: data request for legal invoices in temporary rate case.	0.10
10-19-15	JCR	Telephone conference with T. Fontaine re: responses to Staff, OCA.	0.10
10-19-15	JCR	Emails to/from Staff re: Staff able/unable to D/L dropbox files.	0.20
10-19-15	JCR	Review Secretarial Letter re; continuance granted.	0.10
10-20-15	JCR	Telephone conference with R. Patterson re: rate case, data requests on Mt. Roberts.	0.10
10-20-15	JCR	Telephone conference with C.Maher at LRWC re: Murray Movitz complaint, request. Telephone conference with T. Mason re: same. Emails re: response to customer "data request."	0.50
10-21-15	JCR	Telephone conference with T. Fontaine re: data requests from OCA, Staff and POASI.	0.20
10-21-15	JCR	Review OCA requests; prepare comments on regulatory and ROR questions. Forward to company.	1.50
10-22-15	JCR	Tel conf w/ Company re: data requests, responses	0.10
10-23-15	JCR	Telephone conference with T. Mason, T. Fontaine and N. Roberge re: data requests and Staff audit.	0.20
10-23-15	JCR	Review Staff Audit Report and company comments. Prepare comments, edits re: company response.	2.00
10-23-15	JCR	Reply to email from P. Patterson re: Riley-Movitz "data requests" responses.	0.10
10-23-15	JCR	Review S. St. Cyr response re: 4(b).	0.10
10-26-15	JCR	Telephone conference with T. Mason and T. Fontaine re: responses due to OCA and Staff 1-35 to 1-40 on 10/27. Review draft responses. Email T. Fontaine and N. Roberge re:	0.30

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Page #: 3

Statement #: 122576
Oct 31/15

		need company responses to requests. Email to S. Mallon re: template for Movitz responses.	
10-26-15	JCR	Review Staff summary of information needed re: Staff Set 1-1 to 1-34. Review information and prepare response to email from R. Patterson re: Staff 1-4, 1-16(b), 1-18, 1-19 and 1-28. Calls and emails to R. Patterson.	1.00
10-27-15	JCR	Emails re: status of responses. Telephone conference with T. Mason, telephone conference with T. Fontaine re: responses. Email to service list re: request extension to file responses to 10/30/15. Prepare and file responses. Emails to/from J. Carmody re: electronic filing.	1.50
10-27-15	JCR	Review, file responses to additional staff data requests. Upload to drop box, send to parties with links to filings. Prepare PDF responses with attachments. Telephone conference with Staff re: issues on 1-18 re: legal expenses. Review and email summary of responses to discovery service lists.	2.00
10-28-15	JCR	Telephone conference with T. Fontaine re: responses and audit. Telephone conference with T. Mason re: responses.	0.30
10-28-15	JCR	Review, revise responses to Staff data requests re: operational issues. Email to T. Mason re: same. Upload to drop box for review.	2.00
10-29-15	JCR	Telephone conference with T. Fontaine re: responses. Review responses. Email re: need final comments, review re: Operational issues.	0.50
10-29-15	JCR	Final review of company responses to audit. Track changes from prior draft. Typographical edits. Questions re: AFUDC to company. Email final review, comments to company. Telephone conference with T. Fontaine re: same.	1.00
10-29-15	JCR	Email to R. Patterson re: staff audit.	0.10
10-29-15	JCR	Finalize responses to OCA, add attachments. Telephone conference with T. Fontaine, C. Maher re: attachments.	1.00
10-30-15	JCR	Time on responses to Staff and Riley Movitz data requests. Telephone conference with T. Fontaine. Telephone conference with N. Roberge. Telephone conferences (2) with T. Mason. Prepare PDFs of responses and file with service list.	2.30
10-30-15	JCR	Telephone conference with T. Fontaine re: Audit. Emails re: audit report. Forward to R. Patterson.	0.20
10-30-15	JCR	Telephone conference with T. Mason re: Suissevale responses.	0.30
10-31-15	JCR	Review documents, prepare draft response to POASI data requests. Email to T. Mason. Review documents re: timeline of NHDES LODs, compliance transfers, construction, etc.	2.50
TOTAL HOURS:			39.60
TOTAL PROFESSIONAL SERVICES:			\$6,930.00

DISBURSEMENTS:

File #: 150603-1
Page # 4

Statement #: 122576
Oct 31/15

10-06-15 Conference Call 9/28/15

7.06

Totals

\$7.06

TOTAL STATEMENT:

\$6,937.06

TOTAL - OUTSTANDING:

\$16,053.06

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 122904
November 30, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$11,433.06

11-02-15	JCR	Prepare responses re: request for additional, untimely data requests from Riley-Movitz.	0.50
11-02-15	JCR	Telephone call, email to K. Nelson re: request for Mt. Roberts documentation re: 2006 purchase for responses to Staff and POASI data requests.	0.50
11-02-15	JCR	Work on responses to POASI requests 1-17, 1-18, 1-22 per comments from T. Mason. Update N. Roberge responses to include respondent, etc. Email to Company to review. Review DW 13-335 re: Staff questions on write downs previously addressed and approved in refinancing docket.	3.50
11-03-15	JCR	Finalize responses to POASI requests per Company comments. Email to Service List. Work on follow up information re: Staff requests and items requested in Technical Session letter.	2.50
11-04-15	JCR	Travel to/from Technical Conference at PUC.	2.00
11-04-15	JCR	Attend PUC Technical Session. Meeting with Company to review Technical Session comments.	4.00
11-04-15	JCR	Prepare proposed list of Technical Session requests. Email proposed list to Staff, parties on Service List.	0.70
11-05-15	JCR	Email to service list re: additional Technical Session requests. Email to S. Mallon re: preparation of documents for responses. Emails to/from T. Fontaine re: POASI elementary data requests. Email to Staff re: request copy of December 3, 2012 letter filed with Commission re: approval of rates in affiliate agreement.	1.50
11-06-15	JCR	Email from D. Patch re: response to POASI 1-22 missing from responses. Prepare PDF of 1-22 and email to D. Patch and service list. Follow up email to D. Patch re: approvals pending in DW 15-422.	0.30

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Page # 2

Statement #: 122904
Nov 30/15

11-06-15	JCR	Emails to/from T. Fontaine re: responses to data requests. Telephone conference with T. Fontaine. Work on responses, upload documents from T. Fontaine to Drop Box. Review T. Fontaine responses, organize files for Technical Session responses.	2.50
11-10-15	JCR	Telephone conference with T. Fontaine re: responses to technical session requests. Telephone conference with S. St. Cyr re: responses, AFUDC, rate schedules requests from Staff and OCA. Telephone conference with T. Mason re: responses. Follow up telephone conference with T. Fontaine re: spreadsheets, responses. Follow up telephone conference with T. Mason.	2.00
11-12-15	JCR	Email to T. Fontaine re: confirm that Order of Notice published re: consolidation with rate case. Review order.	0.20
11-12-15	JCR	Telephone conference with S. St. Cyr; emails to/from T. Fontaine and S. St. Cyr re: calculation of AFUDC and technical session requests. Telephone conference with T. Mason re: technical session responses.	0.30
11-12-15	JCR	Review T. Fontaine responses to technical session requests. Add to Word document with other responses.	1.50
11-13-15	JCR	Work on responses to technical session requests. Review spreadsheets, emails from the company and T. Fontaine. Prepare responses to POASI requests. Email revisions to T. Fontaine.	2.50
11-16-15	JCR	Finalize responses to technical requests. Review responses and attachments. Multiple emails and telephone conferences with T. Fontaine, T. Mason, S. St.Cyr, and N. Roberge. Telephone conference with Carolyn and Ashley re: documents. Email to Service List, Staff with confidential documents.	7.50
11-17-15	JCR	Telephone conference with R. Patterson re: schedules to OCA.	0.20
11-17-15	JCR	Forward spreadsheet to OCA. Telephone conference with R. Patterson.	0.50
11-18-15	JCR	Email from D. Patch re: POASI agreement and Mt. Roberts. Telephone conference with T. Mason. Reply to D. Patch.	0.30
11-18-15	JCR	Telephone conference with R. Patterson re: schedule, AFUDC, Staff position.	0.50
11-18-15	JCR	Emails to/from T. Fontaine re: technical session requests.	0.30
11-19-15	JCR	Telephone conference with T. Mason re: Staff position on AFUDC.	0.20
11-20-15	JCR	Telephone conference with R. Patterson re: schedule.	0.20
11-30-15	JCR	Emails to/from T. Fontaine re: Staff testimony.	0.10
11-30-15	JCR	Review PUC decisions involving AFUDC. Review Staff recommendations and Commission orders related to receivership and revocation of franchise. Prepare memo to Company with testimony and text from prior cases.	1.80

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Page # 3

Statement #: 122904
Nov 30/15

TOTAL HOURS:	36.10
TOTAL PROFESSIONAL SERVICES:	\$6,317.50

DISBURSEMENTS:

11-05-15	Conference Call 10/13/15	9.50
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Totals	\$9.50
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TOTAL STATEMENT:	\$6,327.00
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TOTAL - OUTSTANDING:	\$17,760.06
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Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 123442
December 31, 2015
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:		\$17,760.06
12-04-15	JCR Emails re: conference call re: Staff testimony. Review same.	0.50
12-04-15	JCR Conference call re: Staff testimony.	1.00
12-11-15	JCR Telephone conference with T. Mason re: rate case expense filing; settlement. Telephone call to T. Fontaine re: same. Telephone conference with C. Maher re: response to Staff, status.	0.20
12-14-15	JCR Telephone conference with R. Patterson. Telephone conference with T. Mason re: affidavit.	0.20
12-15-15	JCR Emails re: Staff schedules, review by S. St. Cyr. Conference call.	0.10
12-15-15	JCR Conference call with T. Mason, T. Fontaine, S. St. Cyr and N. Roberge re: review of Staff schedules.	1.00
12-15-15	JCR Review S. St. Cyr recommendations.	0.50
12-15-15	JCR Telephone conference with R. Patterson re: schedules, order of notice. Email. Telephone conference with T. Mason re: same.	0.20
12-15-15	JCR Review file for technical session; Staff testimony.	1.00
12-16-15	JCR Prepare settlement proposal for NH PUC conference. Prepare for conference.	2.50
12-16-15	JCR Travel to/from Portsmouth and Concord for technical and settlement conference.	2.00
12-16-15	JCR Attend NH PUC settlement conference. Follow up with T. Mason.	2.50
12-17-15	JCR Telephone conference with T. Mason re: follow up on technical session.	0.20
12-22-15	JCR Prepare motion for waiver of affidavit publication. File with PUC.	1.20

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 Page # 2

Statement #: 123442
 Dec 31/15

12-26-15	JCR	Review Order of Notice. Prepared revised settlement agreement for temporary rates per Abenaki agreement. E-mail to Company for review. E-mail to Staff re: status.	1.70
12-29-15	JCR	Telephone conference with S. St. Cyr re: comments on settlement agreement; recovery of temporary rates after effective date. Telephone conference with T. Mason re: settlement agreement. Calculate estimate of unbilled temporary rate increase after effective date. Email to PUC Staff and S. St. Cyr re: proposed settlement agreement, calculation of unbilled temporary rates after effective date.	1.20

TOTAL HOURS:	16.00	
TOTAL PROFESSIONAL SERVICES:		\$2,800.00

DISBURSEMENTS:

12-04-15	Conference Call	5.24
12-15-15	Conference Call	8.92
12-18-15	Conference Call	2.08

Totals		\$16.24
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TOTAL STATEMENT:	\$2,816.24
TOTAL - OUTSTANDING:	\$20,576.30

Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 123687
January 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$16,080.30

01-04-16 JCR	Telephone conference with S. St. Cyr re: settlement proposal. Email to Staff re: recoupment. Review RSA 378:6 and 378:27. Revisions to settlement agreement. Telephone conference with T. Mason. Email to Service List with proposed settlement agreement. Email to Staff re: recovery of unbilled temporary rates. Revise proposed agreement per comments from S. St. Cyr.	2.50
01-05-16 JCR	Review email from PUC Staff (R. Patterson) re: Staff settlement proposal. Telephone conference with S. St. Cyr re: Staff settlement proposal. Review Staff schedules re: limited allocation to variable consumption charges. Several telephone calls to R. Patterson re: settlement. Email to R. Patterson at PUC Staff re: RSA 378:29 requires temporary rates to be implemented "immediately". Telephone conference with T. Mason re: accept Staff proposal but argue for implementation prior to final order. Accept Staff's proposed changes and forward signed agreement to parties on service list with note re: implementation.	2.00
01-05-16 JCR	Telephone conference with S. Chamberlin re: settlement proposal. Prepare draft memorandum of law re: recovery of unbilled temporary rates. Review memo and spreadsheet from N. Roberge re: unbilled revenues \$29k. Telephone conference with R. Patterson re: settlement agreement and memo to be filed on recovery of unbilled temporary rates. Telephone conference with T. Mason re: Staff agrees to settlement and filing of memo re: implementations. Forward for review to Company and S. St. Cyr. Email to service list re: signatory parties to settlement agreement and implementation memo.	4.00

File #:	150603-1	Statement #:	123687
Page #	2	Jan 31/16	
01-06-16	JCR	Telephone conference with S. St. Cyr re: calculation of temporary rates recovery.	0.30
01-06-16	JCR	Telephone conference with R. Patterson re: settlement parties, filing.	0.20
01-06-16	JCR	Finalize memo of law on temporary rate recovery and settlement agreement. File with schedules. Email to service list.	3.70
01-07-16	JCR	Telephone conference with G. Blais re: assent to settlement. Emails to/from R. Patterson re: same.	0.60
01-07-16	JCR	File letter re: settlement with Indian Mound at PUC.	0.50
01-08-16	JCR	Email from J. Laflamme re: Company rate calculation. Telephone conference with S. St. Cyr. Telephone conference with N. Roberge. Review revised calculation. Check numbers and compare. Follow up telephone conference with N. Roberge re: increase in recovery. Prepare letter to PUC re: explain changes. File with NH PUC.	2.30
01-11-16	JCR	Emails to/from S. St. Cyr re: preparation for hearing, outline. Prepare proposed exhibit list. Email to Staff and parties re: hearing exhibits, testimony. Telephone conference with S. St. Cyr re: revisions to Company records to reflect Staff changes agreed to by Company.	2.00
01-12-16	JCR	Multiple telephone conferences with S. St. Cyr re: calculation of rate of return, adjustment to test year schedules and annual report to reflect Staff and audit recommendations. Review discovery responses for use as exhibits re: company acceptance of Staff recommendations. Telephone conference with R. Patterson re: temporary rate case hearing, submission of Mt. Roberts project as equity alternative to company rate proposal. Telephone conferences (2) with T. Mason re: submission of temporary rate without permanent rate testimony. Prepare exhibit of responses to Staff DRs. Email to PUC Staff and OCA with revisions to exhibit list and responses to Staff DRs. Review Staff Audit re: same. Review NH Supreme Court decisions in LUCC and Chicopee cases re: temporary rates.	3.50
01-12-16	JCR	Prepare outline of questions for S. St. Cyr for temporary rate hearing. Email to S. St. Cyr, T. Mason and Company for review.	2.00
01-13-16	JCR	Preparation for hearing. Emails to/from Staff. Telephone conference with S. St. Cyr re: outline. Telephone conference with OCA re: data request responses as exhibits.	0.50
01-13-16	JCR	Review St. Cyr additions, responses to questions. Telephone conference with S. St. Cyr re: additional change. Confirm citations and case upheld Chicopee case in outline. Revise, update outline. Email to Company and S. St. Cyr. Email to OCA re: D.R. exhibits.	2.00
01-13-16	JCR	Review exhibits, add corrected pages, final revisions to presentation. Telephone conference with T. Mason and S. St. Cyr.	2.00

File #:	150603-1	Statement #:	123687
Page #	3	Jan 31/16	
01-14-16	JCR	Travel to/from PUC hearing Rye to Concord and return.	2.00
01-14-16	JCR	Time at PUC hearing on temporary rates.	4.00
01-14-16	JCR	Meeting with Tom Mason and Mark Naylor re: AFUDC, rate case and debt to equity.	0.50
01-14-16	JCR	Debrief with Tom Mason and S. St. Cyr.	0.20
01-19-16	JCR	Prepare revised exhibit, schedules for settlement agreement, adjust column widths in Staff schedules, combine signature PDFs, number pages in PDF. Email to Staff for review and filing. Emails to/from Staff re: settlement offer.	1.00
01-20-16	JCR	Reply to Staff email re: revised Exhibits 1 and 2. Prepare numbered Exhibit 1. Email to Staff and R. Patterson. Email to S. Mallon re: compare versions.	0.30
01-21-16	JCR	Compare Exhibit 1 to proposed exhibit. Correct document to include pages as filed. Prepare email to Staff with Exhibit 1 to review and file.	1.00
01-21-16	JCR	Review email from D. Patch re: AFUDC calculation. Review data requests and tech responses. Email to D. Patch.	0.50
01-21-16	JCR	Review Mt. Roberts documents re: history and conveyance questions. Telephone conference with T. Mason re: same.	0.50
01-22-16	JCR	Office conference with S. Mallon re: responses to data requests. Telephone conference with T. Mason re: data requests. Email to S. St. Cyr, T. Fontaine, T. Mason, N. Roberge re: preparation of responses and related documents.	0.50
01-27-16	JCR	Telephone conference with T. Mason re: responses.	0.10
01-28-16	JCR	Telephone conference with N. Roberge re: equity-debt ratios; Dockham Shores and Mt. Roberts, effect on rate case.	0.20
01-28-16	JCR	Telephone conference with S. St. Cyr re: discovery responses.	0.10
01-29-16	JCR	Telephone conference with T. Fontaine re: responses, status. Email to Company and S. St. Cyr re: response, conference call not needed. Telephone conference with T. Mason re: responses.	0.50
01-29-16	JCR	Review PUC Order on temporary rates. Telephone conference with T. Mason re: same. email re: order, bills. Telephone call to R. Patterson. Email from R. Patterson re: N. Roberge contacting Staff. Telephone conference with N. Roberge. Re-review Order.	1.00
TOTAL HOURS:			40.50
TOTAL PROFESSIONAL SERVICES:			\$7,290.00

File #: 150603-1
Page # 4

Statement #: 123687
Jan 31/16

TOTAL STATEMENT:

\$7,290.00

TOTAL - OUTSTANDING:

\$23,370.30

Please remit to the Concord office.

Federal ID#: 02-0218790

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THANK YOU

Upton & Hatfield, LLP

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 124094
February 29, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$23,370.30
02-01-16	JCR Telephone conference with T. Fontaine re: billings, tariff to comply with PUC order. Email proposed tariff from Company to PUC Staff. Emails to/from Company and PUC Staff re: bills at new rate proper for service rendered after 9/14. Staff review.	0.60
02-01-16	JCR Review PUC Staff comments re: Company used incorrect rates. Compare settlement agreement to tariff, PUC order. Email reply to J. Laflamme.	0.50
02-02-16	JCR Email to/from R. Patterson re: tariff pages. Telephone conference with T. Mason re: discovery requests.	0.10
02-03-16	JCR Prepare objections and responses to Evitts data requests. Email to Company for review.	1.00
02-03-16	JCR Telephone conference with R. Patterson. Email to Service List re: continuance.	0.50
02-03-16	JCR Prepare draft responses to Movitz. Email to Company for review.	1.00
02-04-16	JCR Time on Staff data requests.	0.30
02-04-16	JCR Review DES regulations. Telephone conference with S. Roy at DES re: viability of easement v. fee ownership for Mt. Roberts. Regulatory issues.	1.50
02-04-16	JCR Update Company's responses to Staff re: Mt. Roberts.	1.00
02-05-16	JCR Work on organization, responses to Staff Set 2. Review responses from T. Fontaine. Telephone conference with T. Mason. Review documents from Company. Add to Drop Box account.	2.60
02-05-16	JCR Prepare draft response to 2-8. Email, telephone conference with S. St. Cyr. Research PUC decisions using year end rate base. Email proposed response to S. Cyr. Telephone conference with S. St. Cyr re: his response, changes.	1.60

File #:	150603-1	Statement #:	124094
Page #	2	Feb 29/16	
02-08-16	JCR	Prepare revised response to 2-2 per telephone conference with T. Fontaine. Review A-7 forms at PUC. Email to T. Fontaine, S. St. Cyr for comment. Review, update.	1.50
02-09-16	JCR	Review, revise responses to data requests per responses from T. Fontaine, T. Mason and S. St. Cyr. Review documents, attachments. Proof. Prepare PDFs. Email questions to/from Company. Multiple telephone conferences with T. Mason. Email responses to service lists.	6.80
02-10-16	JCR	Telephone conference with S. St. Cyr re: Staff 1-14 and 1-19 responses.	0.10
02-10-16	JCR	Telephone conference with C. Maher and telephone conference with T. Fontaine re: Staff 1-14 and 1-19.	0.10
02-10-16	JCR	Follow up telephone conference with T. Fontaine re: 1-19. Prepare 1-14 response with attachment. Revise 1-19 per telephone conference with T. Fontaine. Follow up telephone conference with T. Fontaine. Prepare PDFs and email to Service List.	1.00
02-10-16	JCR	Telephone conference with R. Patterson re: responses to Staff Set 2.	0.10
02-11-16	JCR	Review OCA requests. Email to OCA re: request MS Word copy and email to S. Mallon re: responses.	0.10
02-11-16	JCR	Follow up re: write offs for bad customer debts.	0.10
02-15-16	JCR	Emails; work on data request responses. Prepare Evitts responses re: POASI rate. Telephone conference with T. Mason re: same. Review docket information re: 10-1141. Prepare updated responses re: Movitz. Email to Company. Work on Staff and OCA responses.	3.00
02-16-16	JCR	Time on responses to discovery requests. Emails, calls to/from SPS and T. Fontaine.	1.50
02-17-16	JCR	Telephone conference with Company S. St. Cyr re: responses. Review responses to Staff, OCA. Revise response to Movitz per SPS comments. Prepare PDF and email to service list.	2.00
02-17-16	JCR	Emails to/from Ashley at LRWC re: filing tariffs.	0.20
02-17-16	JCR	Review, finalize responses to Movitz data requests. Email to service list. Telephone conference with Ashley re: POASI 2010 costs. Follow up re: same re: 2-2. Revise per SPS comments.	1.00
02-17-16	JCR	Time on response to POASI and OCA responses. Compile draft responses from T. Fontaine and SPS. Add attachments. Edit/revise. Email proposed responses to POASI to Company for review. Email revised responses to OCA to Company for review. Research law re: AFUDC. Multiple telephone conferences with T. Fontaine. Email to OCA, POASI and Staff re: status of responses.	6.80
02-18-16	JCR	Finalize PDFs of responses to OCA and Staff. Email to service list. Review responses, email to service list.	2.00
02-22-16	JCR	Telephone conference with S. St. Cyr re: responses. Review S. St. Cyr comments on responses. Prepare responses to POASI requests. Email to service list.	1.50

File #: 150603-1
Page # 3

Statement #: 124094
Feb 29/16

02-23-16	JCR	Email to D. Patch re: responses to POASI requests. Email to Ashley re: unidentified attachment. Follow up email to D. Patch re: documents respond to 2-1. Email to R. Patterson re; same.	0.50
02-25-16	JCR	Review email from T. Fontaine to PUC re: split rates. Email to Company re: split rate not required. Telephone conference with R. Patterson re: effective date of order. Telephone conference with C. Maher re: billing. Email to/from PUC Staff re: effective date of PUC Order. Review Order. Multiple follow up emails.	1.50
02-25-16	JCR	Prepare motion for clarification.	2.00
02-26-16	JCR	Email proposed motion for clarification to T. Mason.	0.10
02-26-16	JCR	Telephone conference with T. Mason re: motion; bills; effective date.	0.10
02-29-16	JCR	Work on motion for clarification. Telephone conference with T. Mason re: same, review emails from Company. Email to M. Naylor and R. Patterson re: Company will not file clarification, will use January 29 effective date for March and April bills.	1.50
TOTAL HOURS:			44.20
TOTAL PROFESSIONAL SERVICES:			\$7,956.00

DISBURSEMENTS:

02-02-16	Stenographer or deposition fees Steven E. Patnaude, LCR 1/14/16 hearing	624.95
Totals		\$624.95
TOTAL STATEMENT:		\$8,580.95
TOTAL - OUTSTANDING:		\$31,951.25

Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 124766
March 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$31,951.25
03-01-16 JCR	Telephone conference with T. Mason re: temporary rates - effective date; not filing motion for clarification.	0.30
03-01-16 JCR	Prepare objection to Movitz. Review prior responses on the same issues. Forward objections to Company for review.	1.00
03-02-16 JCR	Prepare DRAFT objections and responses to Movitz requests, forward to LRW and St. Cyr for review.	2.00
03-02-16 JCR	Tel conf w/ T. Mason re: rate case and Suissevale rate; Tel conf w/ D. Patch re: same.	0.40
03-02-16 JCR	Review Staff Data Requests, forward to company.	0.20
03-03-16 JCR	Forward Evitts requests. Research on cross examination for Evitts.	2.00
03-03-16 JCR	Tel. conf w/ R. Patterson re: rate case (1/2 time to other matter).	0.20
03-04-16 JCR	Prepare PDF of response to Movitz requests, add attachment, email to service list.	0.40
03-07-16 JCR	Emails re: data request due dates.	0.10
03-07-16 JCR	Tel conf w/ S. St. Cyr re: discovery responses to Staff.	0.50
03-08-16 JCR	Office emails re: responses to data requests for Staff, Evitts. Emails, telephone conference with T. Mason re: same. Research Lexis-Nexis re: Berkshire Bank finances water companies in MA/VT at higher interest rates than Lakes Region-CoBank.	1.50
03-09-16 JCR	Prepare draft responses to Evitts data requests. Email to Company and S. St. Cyr for review, comment.	2.00
03-10-16 JCR	Email from Ashley re: OCA invoice. Tel conf. with OCA re: same (1/2 time). Review G&C minutes, RFP, scope and budget. Emails to Company, review testimony by Johnson and Rubin in prior cases.	1.50

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Page #	2	Mar 31/16	
03-11-16	JCR	Tel conf w/ D. Kries re: OCA expert costs; OCA will not bill expert costs to Lakes Region. Prep.email to Lakes Region re: same. Tel conf w/ Ashley @ Lakes Region re: same. Review, forward testimony from Aquarion case.	1.20
03-11-16	JCR	Email from T. Fontaine. Reply to staff re: staff received in error. Email to PUC staff re: OCA agreed to not charge, Company will not need to pay OCA charges submitted to PUC.	0.30
03-14-16	JCR	Review email/response from S. St. Cyr. Reply re: copying Staff. Telephone call to R. Patterson. Email re: review of proposed Evitts response.	0.20
03-15-16	JCR	Telephone conference with T. Fontaine; telephone conference with T.Mason re: responses to Staff and Evitts. Revise objection. Review response re: rate comparison with T. Mason. Email to service list.	2.50
03-16-16	JCR	Several telephone conferences with T. Mason, T. Fontaine, S. St. Cyr, Caroline re: responses to Staff Set 3 requests. Review responses from Company, revise responses, follow up questions to Company re: attachments. Redact confidential information. Review with T. Mason and T. Fontaine. Revise per S. St. Cyr comments. Prepare PDFs for electronic filing. Upload, email to service list. Prepare separate electronic files for Staff, OCA due to file limitations.	5.00
03-17-16	JCR	Emails to/from Staff re: request for PEU report re: small water systems.	0.10
03-18-16	JCR	Telephone conference with T. Mason re: modification of rate case per discussion with M. Naylor. Telephone conference with B. Ervin re: changes to financing and rate case. Email summary to B. Ervin.	0.80
03-18-16	JCR	Telephone conference with S. St. Cyr re: changes to AFUDC, etc., methods to incorporate changes into rate case.	0.40
03-18-16	JCR	Prepare revisions to Request 3-1(3). Email to Staff.	0.20
03-28-16	JCR	Emails re: conference call and preparation for technical session.	0.10
03-28-16	JCR	Telephone conference with S. St. Cyr re: technical session. Telephone conference with T. Mason re: same.	0.20
03-29-16	JCR	Tel to R. Patterson re: information and attendance at technical conference. E-mail to R. Patterson and D. Kreis re: same. Review responses to Staff and OCA. Review data request responses re: tax exchange. Prepare for tel conf w/ Lakes Region re: technical session.	0.50
03-29-16	JCR	Conf call with T. Fontaine, Leah Valladares, S. St. Cyr, T. Mason and N. Roberge re: technical and settlement conference; Proposal to modify rate case/Mount Roberts acquisition.	1.00
03-29-16	JCR	Prepare and revise proposal and agenda for technical and settlement conference. E-mail to Lakes Region et al. Tel conf w/ T. Mason and S. St. Cyr re: same.	1.50
03-29-16	JCR	Make corrections, changes to settlement proposal re: rate case. Review staff testimony and adjustments. Update proposal	3.00

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Page # 3

Statement #: 124766
Mar 31/16

	document. Prepare for technical conference. E-mail revised document to Lakes Region.	
03-30-16 JCR	Travel to/from PUC for tech session and settlement conference.	2.00
03-30-16 JCR	Time at PUC technical conference.	3.30
03-30-16 JCR	Follow up meeting with Lakes Region re: results of technical session, follow up.	0.20
03-30-16 JCR	No Charge - Lunch with Tom Mason and Leah.	1.00
03-30-16 JCR	Prepare motion to continue procedural schedule per agreement at technical session. E-mail to Lakes Region for review.	0.50
03-31-16 JCR	Telephone conference with T. Mason re: motion to continue; emails to/from S. St. Cyr re: same. Email proposed motion to Staff, OCA and Suissevale.	0.50
	TOTAL HOURS:	36.60
	TOTAL PROFESSIONAL SERVICES:	\$6,408.00
	TOTAL STATEMENT:	\$6,408.00
	TOTAL - OUTSTANDING:	\$38,359.25

Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 124966
April 30, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:		\$31,422.19
04-04-16	JCR Revise Par. 5 of motion per Staff comments. Email to Staff and OCA. Follow up.	0.50
04-04-16	JCR Prepare email with motion to continue procedural schedule. Email to service list to request assent.	0.50
04-05-16	JCR Reply to email from D. Smith re: HVPOA position not stated. Prepare paragraph re: positions on motion to continue. Reply to Staff, re: filing information for technical session. Telephone conference with T. Mason.	0.60
04-07-16	JCR Telephone conference with R. Patterson re: resolution of rate case issues. Emails to/from D. Patch. Emails re: M. Evitts.	0.20
04-07-16	JCR Telephone conference with T. Mason re: follow up with Staff per telephone conference with R. Patterson.	0.20
04-08-16	JCR Telephone conference with T. Mason re: rate case, Remick Acres, conference with Staff. Telephone conference with S. St. Cyr re: conference call with Staff. Telephone conference with L. Valladares re: Staff conference. Reply to Staff email.	1.00
04-10-16	JCR Review, prepare technical session requests, email to Lakes Region to review.	0.50
04-11-16	JCR Emails re: response to technical session requests.	0.10
04-12-16	JCR Telephone conference with T. Mason re: status.	0.10
04-21-16	JCR Telephone conference with T. Mason re: ROE expert, OCA position.	0.20
04-25-16	JCR Email to B. Ervin at CoBank re: changes to financing for Mt. Roberts, need revised proposal for rate case. Copy to Leah and Tom. Telephone conference with B. Ervin at CoBank re: Annual Report, rate case revenues to support loans, etc.	2.00
04-26-16	JCR Telephone conference with Leah re: rate case issues, and planned conference call with CoBank.	0.20
04-26-16	JCR Conference call with Lakes Region, CoBank, S. St. Cyr re: potential financing to offset equity in rate case.	0.50

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Page # 2

Statement #: 124966
Apr 30/16

04-29-16 JCR Time on telephone with Leah re: schedule of Capex projects. 1.30
Telephone conference with B. Erven re: CoBank note. Items
to be included in rate case equity issue. Emails.

TOTAL HOURS: 7.90
TOTAL PROFESSIONAL SERVICES: \$1,422.00

DISBURSEMENTS:

04-01-16 Conference Call 3/29/16 9.86

Totals \$9.86

TOTAL STATEMENT: \$1,431.86

TOTAL - OUTSTANDING: \$32,854.05

Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 125496
May 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$32,854.05

05-02-16	JCR	Multiple telephone conferences with Leah and emails re: Lakes Region capital projects. Forward capital projects to B. Ervin at CoBank re: need term sheet for rate case proposal.	1.00
05-02-16	JCR	Prepare email to Staff and OCA re: technical session agenda.	0.50
05-02-16	JCR	Revise agenda, prepare documents for PUC technical session. Email to service list.	1.50
05-03-16	JCR	Travel to/from Portsmouth/Concord for technical session.	2.00
05-03-16	JCR	Time at technical session.	3.00
05-12-16	JCR	(No charge.) Telephone conference with T. Mason re: Abenaki hearing, impact on Lakes Region.	0.20
05-16-16	JCR	Prepare outline of letter to Commission - items to be submitted by May 27. Email to Leah and S. St. Cyr for review. Work on draft letter to Executive Director re: results of technical session. Telephone call to, email reply to G. Blais re: questions regarding rate case.	0.50
05-18-16	JCR	Revise letter re: modifications to rate case per comments, recommendations from S. St. Cyr. Email to Staff and OCA re: confirm approach.	1.50
05-19-16	JCR	Finalize letter to service list re: summary of May 3 technical session, information to be provided for June 8 technical session.	1.00
05-25-16	JCR	Telephone conference with L. Valladares re: list of improvements for adjustment to capital structures. Review proposal, email reply to L. Valladares.	0.20
05-26-16	JCR	Email to Staff, OCA and parties re: extension of deadline in DW 15-209 to file Dockham financing proposal and other information as agreed in technical session.	0.30

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Page # 2

Statement #: 125496
May 31/16

TOTAL HOURS: 11.70
TOTAL PROFESSIONAL SERVICES: \$2,070.00

DISBURSEMENTS:

05-06-16	Conference Call 4/26/2016	3.30
05-06-16	Conference Call 4/11/2016	4.85

Totals \$8.15

TOTAL STATEMENT: \$2,078.15

TOTAL - OUTSTANDING: \$34,932.20

Please remit to the Concord office.

Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 125813
June 30, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$34,932.20

06-01-16	JCR	Review email from G. Blais re: IMPOA opposes inclusion of Dockham and other projects in rate case. Lengthy email reply to G. Blais re: rate benefits of Dockham Shores and other financing in capital structure; copy to T.Mason, Leah and Steve re: confirm rate benefits. Review, forward discovery, technical session responses re: pro form impacts of Dockham Shores and capital projects on Lakes Region capital structure.	2.50
06-07-16	JCR	Conference call with G. Blais re: Indian Mound questions on settlement agreement. Follow up telephone conference with L. Valladares re: technical session presentation. Telephone conference with T. Mason re: same. Telephone conference with S. St. Cyr re: options for rate case and step increase. Email updated schedules per request from OCA.	1.50
06-07-16	JCR	Review objection from M. Movitz. Telephone conference with T. Mason re: same.	0.20
06-08-16	JCR	Travel to/from PUC for technical session.	2.00
06-08-16	JCR	Technical conference.	3.00
06-08-16	JCR	(No charge.) Debrief and review with company during lunch.	1.00
06-13-16	JCR	Prepare revisions and recommendations to draft responses from Leah. Email to Leah re: same.	0.50
06-15-16	JCR	Telephone conference with L. Valladares re: responses to technical session requests.	0.50
06-15-16	JCR	Review reply to technical session requests (4). Review EPA publications for data request, revise Leah's proposed data request re: capital projects and proposed treatment system.	1.00
06-16-16	JCR	Work on responses, review proposed responses from Leah re: technical session and OCA requests. Telephone conference with L. Valladares re: company responses. Review prior requests, responses. Upload PDFs to DropBox.	2.00

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Page # 2

Statement #: 125813
Jun 30/16

06-17-16	JCR	Prepare final PDF of responses to technical session 4 and technical session 5 requests. Telephone conference with L. Valladares.	2.00
06-20-16	JCR	Review affidavit of publication, Telephone conference with L. Valladares re: same.	0.10
06-21-16	JCR	Emails re: IMPOA data requests. Review data requests. Telephone conference with T. Mason re: data requests. Office time re: set up responses. Email to L. Valladeres. Telephone conference with T. Mason re: Moultonborough resurfacing highway, potential for step increase in rate case. Recommend T. Mason and L. Valladeres pursue potential step increase with Staff. Telephone call to J. Clifford re: Mount Roberts real estate, release of option on 5 acres, staff legal interpretation.	1.00
06-22-16	JCR	Emails to/from OCA Staff re: data requests, request MS Word copy. Telephone conference with L. Valladares re: assignments for responses to data requests. Prepare responses to IMPOA legal questions. Upload to DropBox and email to L. Valladares, T. Mason and S. St. Cyr.	1.50
06-23-16	JCR	Reply to Leah re: IMPOA data requests; telephone conference with T. Mason re: rate case.	0.30

TOTAL HOURS: 19.10

TOTAL PROFESSIONAL SERVICES: \$3,258.00

TOTAL STATEMENT: \$3,258.00

TOTAL - OUTSTANDING: \$38,190.20

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Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 126390
July 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$35,373.96
07-06-16	JCR Time on OCA data requests; email to Leah, Tom and Steve for review	2.00
07-07-16	JCR Conference with Lakes Region (Tom & Leah) re: finalized responses to discovery requests, filing, step increases.	0.50
07-07-16	JCR Prepare PDFs of additional documents requested (re-requested) by OCA and IMPOA data requests. Time on responses to data requests. Finalize responses to IMPOA. Email to service list. Email responses to OCA requests to Leah and Tom for approval. Telephone conference with L. Valladares re: responses to OCA, remaining documentation to OCA 4-12.	2.00
07-08-16	JCR Telephone conference with Scott at Lakes Region; telephone conference with L. Valladares re: Company responses to OCA request needs invoice amounts or invoice. Review email re: Company responses to OCA.	0.20
	TOTAL HOURS:	4.70
	TOTAL PROFESSIONAL SERVICES:	\$846.00
	 TOTAL STATEMENT:	 \$846.00
	TOTAL - OUTSTANDING:	\$36,219.96

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Federal ID#: 02-0218790

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 126439
August 19, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$29,892.96
08-03-16	JCR Review staff testimony of M. Naylor and J. Laflamme; email to Leah, Tom and Steve with comments, questions	1.50
08-08-16	JCR Conference call re: staff testimony and technical-settlement conference	1.00
08-09-16	JCR Preparation for PUC technical and settlement conference	1.00
08-10-16	JCR Travel to and from NH PUC for technical-settlement conference	2.00
08-10-16	JCR Time at PUC for technical-settlement conference	4.00
08-11-16	JCR Email to S. St. Cyr and L. Valladares re: options for recovery of test year pumps and vehicle costs	0.10
08-12-16	JCR Emails to and from S. St. Cyr re: staff recommendation, loss of test year earnings and depreciation on vehicles and pumps, impact of stay out provision, etc.	0.30
08-15-16	JCR Telephone conference with L. Valladares re: schedule; follow-up re: company position on year-end; test year; NARUC issues; email arguments to L. Valladares	0.50
08-16-16	JCR Telephone conference with G. Blais re: status of rate case, potential settlement, issues in case	0.30
08-16-16	JCR Telephone conference with J. Clifford re: settlement and discovery deadlines	0.20
08-16-16	JCR Telephone conference with L. Valladares re: status, settlement, discovery	0.10
08-16-16	JCR Telephone conference with S. St. Cyr re: review year-end rate base, settlement options and schedules	0.20
08-17-16	JCR Review staff recommendations, replies; telephone conference with T. Mason	0.30
08-18-16	JCR Telephone conferences with T. Mason and S. St. Cyr re: settlement proposal, impact on revenue, recoupment	0.50

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Statement #: 126439
Aug 19/16

TOTAL HOURS:	12.00
TOTAL PROFESSIONAL SERVICES:	\$2,160.00

DISBURSEMENTS:

08-12-16	Steven Patnaude 9/30/15 Deposition Transcript	228.25
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Totals	\$228.25
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TOTAL STATEMENT:	\$2,388.25
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TOTAL - OUTSTANDING:	\$32,281.21
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Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

Upton & Hatfield, LLP

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

8 School Street
P. O. Box 13
Hillsborough, NH 03244-0013
T 603-464-5578
F 603-464-3269

159 Middle Street
Portsmouth, NH 03801
T 603-436-7046
F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 127350
October 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$28,771.20
08-29-16 JCR	Emails re: settlement term sheet.	0.20
08-30-16 JCR	Telephone conference with Lakes Region re: settlement discussions; status of rate case.	1.00
08-30-16 JCR	Email to L. Valladares with example of use of the capital structure in a rate case.	0.50
08-30-16 JCR	Review SPS proposed changes to term sheet. Prepare revisions. E mail to L. Valladares and SPS. Prepare data requests to Staff. Email to service list. Email proposed term sheet.	2.50
08-31-16 JCR	Meeting with PUC Staff following technical conference re: settlement of rate case.	1.50
09-14-16 JCR	Conference call with PUC Staff re: settlement terms.	0.40
09-14-16 JCR	Conference call with Tom, Leah and Steve re: evaluation of terms, debt limits, rate case.	0.20
09-14-16 JCR	Review term sheet, revise update to reflect discussions with Staff, Step 2 provision. Review J. LaFlamme schedules. Email updated term sheet to Tom, Leah, and Steve.	1.50
09-15-16 JCR	Telephone conference with L. Valladares re: settlement term sheet.	0.10
09-16-16 JCR	Telephone conference with L. Valladares. Telephone conference with T. Mason. Email updated term sheet with revisions.	0.30
09-21-16 JCR	Reply to email from J. LaFlamme re: term sheet.	0.10
09-21-16 JCR	Review S. St. Cyr modifications to term sheet. Prepare revisions. Email to Company for review.	0.60
10-04-16 JCR	Telephone conference with L. Valladares re: settlement agreement. telephone conference with T. Mason, emails re: same.	1.00
10-05-16 JCR	Sign, scan settlement agreement; email to parties.	0.30

File #: 150603-1
 Page # 2

Statement #: 127350
 Oct 31/16

10-10-16	JCR	Review PUC Staff outline re: settlement agreement hearing. Email comments to PUC Staff, company.	0.50
10-11-16	JCR	Prepare for rate case hearing. Emails and exhibits, questions. Print/prepare exhibits. Telephone conference with PUC Staff. Review documents. Prepare outline. Telephone conference with G. Blais.	3.00
10-12-16	JCR	Travel to/from Portsmouth to PUC.	2.00
10-12-16	JCR	Time at NHPUC for hearing on settlement agreement.	2.50
10-24-16	JCR	Email to/from B. Ervin re: terms of settlement, recoupment, projects. Follow up.	1.00

TOTAL HOURS: 19.20

TOTAL PROFESSIONAL SERVICES: \$3,456.00

DISBURSEMENTS:

09-06-16 8/30/16 Conference Call 4.94

Totals \$4.94

TOTAL STATEMENT: \$3,460.94

TOTAL - OUTSTANDING: \$32,232.14

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
 THANK YOU

Upton & Hatfield, LLP

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P. O. Box 1090
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Portsmouth, NH 03801
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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 122141
September 30, 2015
File #: 140807-1

Re: Mt. Roberts Project

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$0.00
09-24-15	JCR Review Mt. Roberts financial schedules from St. Cyr. Reply re: costs	0.40
09-25-15	JCR Tel conf w/ S. St. Cyre re: Financing schedules, testimony, costs. Tel conf w/ T. Mason re: same	0.20
09-25-15	JCR Review Testimony of St. Cyr re: Mt. Roberts financing. E-mail to S. St. Cyr re: comments on testimony. Prep draft for T. Mason incorporating rate case testimony, affiliate and financing issues. Forward to T. Mason for review. Prep exhibits for financing testimony. E-mail, tel to R. Patterson re: financing petition	2.50
09-29-15	JCR Work on petition for approval of Mt. Roberts financing. E-mail to T. Mason et al for review	3.00
09-30-15	JCR Review draft financing petition; E-mail to office staff with cover letter; E-mail to company re: Staff requests filing as separate docket	0.50
09-30-15	JCR (2) Tel conf w/ S. St. Cyr re: Mt. Roberts financing and affiliate petition; comments on review. Tel conf w/ T. Fontaine re: same. Tel conf w/ C. Maher re: forward draft petition to St. Cyr for review	0.50
09-30-15	JCR Final preparation and production of Mt. Roberts Petition for Financing and Affiliate Approvals. Incorporate changes and comments from St. Cyr, T. Mason	2.50
	TOTAL HOURS:	9.60
	TOTAL PROFESSIONAL SERVICES:	\$1,680.00

DISBURSEMENTS:

09-30-15 Copies 350 @ 0.15

✓ 52.50

\$ 1732.50

Upton & Hatfield, LLP

10 Centre Street
P. O. Box 1090
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T 603-464-5578
F 603-464-3269

159 Middle Street
Portsmouth, NH 03801
T 603-436-7046
F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 127675
November 30, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

	CURRENT OUTSTANDING BALANCE:	\$24,942.14
11-09-16	JCR Review Staff audit of Step 1. Forward to L. Valladares.	0.10
11-28-16	JCR Review SPS memo re: order. review order approving rates.	0.30
11-29-16	JCR Emails to/from B. Ervin re: rate case order approved; next steps.	0.10
11-30-16	JCR Telephone conference with S. St. Cyr re: rate case expense approval.	0.20
11-30-16	JCR Telephone conference with L. Valladares re: rate case expense issues, review, confidentiality, filing at PUC.	0.20
11-30-16	JCR Telephone conference with J. Clifford re: options for rate case expenses, confidentiality.	0.20
11-30-16	JCR Review invoices for submission to NHPUC as rate case expenses. Email to L. Valladares re: options.	1.50
	TOTAL HOURS:	2.60
	TOTAL PROFESSIONAL SERVICES:	\$468.00

TOTAL STATEMENT:	\$468.00	✓
TOTAL - OUTSTANDING:	\$25,410.14	

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

50-153-186.6
DW-15-209

Upton & Hatfield, LLP

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

8 School Street
P. O. Box 13
Hillsborough, NH 03244-0013
T 603-464-5578
F 603-464-3269

159 Middle Street
Portsmouth, NH 03801
T 603-436-7046
F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 127674
November 30, 2016
File #: 140807-1

Re: Mt. Roberts Project

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:		\$0.00
11-07-16	JCR Emails to/from B. Ervin re: step increases; transfer of Mt. Roberts.	0.10	
11-22-16	JCR 1/2 time for Lengthy emails to L. Valledares, P. Leberman and T. Mason re: Dockham transfer and Mt. Roberts property, title reports, incorporation into CoBank mortgages for step 2 closing. Review deeds and plans for transfer to be forwarded for title company review.	0.50	
11-30-16	JCR Telephone conference with P. Leberman re: Mt. Roberts transfer and title report.	0.10	
11-30-16	PWL Tel conf w/ Attorney Justin Richardson regarding property transfer matter and title search	0.10	
	TOTAL HOURS:	0.80	
	TOTAL PROFESSIONAL SERVICES:		\$145.50
	TOTAL STATEMENT:		\$145.50
	TOTAL - OUTSTANDING:		\$145.50

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

50-153-186-4
Mt. Roberts

5/1/2017

Revised Rate Expenses
without Mt. Roberts/Norm

As of December 31, 2016 Original Submission		As of March 31, 2017	
Name/Description of Service	Total	Name/Description of Service	Total
Norman Roberge Outside Consulting & Accounting Service	\$12,840.00	Norman Roberge Outside Consulting & Accounting Service	\$12,840.00
Steve P. St. Cyr Outside Consulting & Accounting Service	\$49,884.43	Steve P. St. Cyr Outside Consulting & Accounting Service	\$51,251.31 \$1,366.88
Upton & Hatfield - Justin Richardson Legal Counsel & Legal Service	\$68,639.45	Upton & Hatfield - Justin Richardson Legal Counsel & Legal Service	\$69,523.45 \$884.00
Union Leader Posting of Notice	\$494.55	Union Leader Posting of Notice	\$494.55
Steven E. Patenaude, CSR Transcription of Hearing	\$695.45	Steven E. Patenaude, CSR Transcription of Hearing	\$695.45
Rate Case Audit Adjustments	\$2,906.25	Rate Case Audit Adjustments	\$2,906.25
Total Rate Case Expense	\$135,460.13	Total Rate Case Expense	\$137,711.01 \$2,250.88
 Mt Roberts related Invoices	 \$9,113.38		

Lakes Region Water Company, Inc.		Fiscal Year 2015	50-153-186-6			
	Month	Journal Date	Type/Num	Reference	Amount	Removal of
RCNorm14449 - LRW15-034	4	5/14/2015	MA0	LRW15-034	\$1,360.00	
RCNorm14450 - LRW15-034	4	5/14/2015	MA0	LRW15-034	\$280.00	
	5	11/20/2015	JE7616	Reclass Norm Invoice	\$1,880.00	
	6	11/20/2015	JE7617	RC Norm Invoice	\$1,360.00	
Norman Roberge (rce) - 14924	7	8/13/2015	IO	14924	\$240.00	
Norman Roberge (rce) 15374	8	11/30/2015	AP7642	Vendor#: 55200	\$80.00	
Norman Roberge (rce) 2015-11-08	10	12/3/2015	AP7674	Vendor#: 55200	\$3,800.00	
Norman Roberge (rce) 2015-12-02	11	12/8/2015	AP7730	Vendor#: 55200	\$1,000.00	
Norman Roberge (rce) 2015-12-31	12	1/12/2016	AP8082	Vendor#: 55200	\$920.00	
					\$10,920.00	\$10,920.00
St Cyr, Stephen P Mt Roberts	13	3/3/2015		50-153-186-4	\$288.75	\$288.75
St Cyr, Stephen P	3	11/20/2015	JE7618	RC St Cyr	\$646.88	
St Cyr, Stephen P	4	11/20/2015	JE7619	RC st cry	\$71.88	
St Cyr, Stephen P	5	11/20/2015	JE7620	RC st cry	\$8.38	
St Cyr, Stephen P	5	11/20/2015	JE7620	RC st cry	\$3,406.25	
St Cyr, Stephen P (rce) - 15028	5	8/27/2015	IO	15028	\$687.50	
St Cyr, Stephen P	6	11/20/2015	JE7621	RC st cry	\$4,125.00	
St Cyr, Stephen P (rce) - 14923	7	8/13/2015	IO	14923	\$1,734.38	
St Cyr, Stephen P (rce) 15184	8	10/15/2015	AP7325	Original AP-7323	\$1,890.63	
St Cyr, Stephen P Mt Roberts	9	11/8/2015		Vendor#: 50032	\$1,703.13	\$1,703.13
St Cyr, Stephen P (rce) 15286	9	11/8/2015	AP7466	Vendor#: 50032	\$1,406.25	
St Cyr, Stephen P Mt Roberts	10	11/6/2015		Vendor#: 50032	\$31.25	\$31.25
St Cyr, Stephen P (rce) 15280	10	11/6/2015	AP7463	Vendor#: 50032	\$3,078.13	
St Cyr, Stephen P Mt Roberts	11	12/8/2015		Vendor#: 50032	\$32.25	\$32.25
St Cyr, Stephen P (rce) 15438	11	12/8/2015	AP7730	Vendor#: 50032	\$3,187.50	
St Cyr, Stephen P (rce) 15550	12	1/12/2016	AP8082	Vendor#: 50032	\$2,296.87	
					\$24,595.03	\$2,055.38
Union Leader Corp. 113015	11	12/17/2015	AP7843	Vendor#: 10024	\$494.55	
Upton & Hatfield LLP Mt Roberts	13	3/3/2015		50-153-186-4	\$4,760.00	\$4,760.00
Upton & Hatfield LLP	5	12/16/2015	JE7807	RC Upton Rate Case	\$245.00	
Upton & Hatfield LLP	6	12/16/2015	JE7808	RC Upton period 6	\$350.00	
Upton & Hatfield LLP (rce) - 121495	7	8/13/2015	IO	121495	\$4,620.00	
Upton & Hatfield LLP (rce) - 121791	8	10/1/2015	IO	121791	\$1,330.00	
Upton & Hatfield LLP Mt Roberts	9	11/8/2015		Vendor#: 10072	\$1,732.50	\$1,732.50
Upton & Hatfield LLP (rce) 122142	9	11/8/2015	AP7466	Vendor#: 10072	\$3,166.00	
Upton & Hatfield LLP (rce) 122576	10	12/3/2015	AP7674	Vendor#: 10072	\$6,937.06	
Upton & Hatfield LLP (rce) 122904	11	12/16/2015	AP7805	Vendor#: 10072	\$6,327.00	
Upton & Hatfield Inv #123442 A/P Manual 2015	12	1/18/2016	JE8170	Upton & Hatfield Inv #123442 A/P Manual 2015	\$2,816.24	

					\$32,283.80	\$6,492.50
RegExpDefCase Mt Roberts	13	3/3/2015	YE0	50-153-186-4	\$420.00	\$420.00
	1	12/30/2015	JE7926	Audit #26 (B)	\$431.25	
	1	12/30/2015	JE7926	Audit #26 (C)	\$258.75	
	1	12/30/2015	JE7926	Audit #26 (A) Legal	\$1,767.50	
	1	12/30/2015	JE7926	Audit #26 (D) St Cyr	\$28.75	
					\$2,906.25	\$420.00
YTD Total for	50-153-186-6	Def Rate Exp DW 15-209			\$71,199.63	\$8,967.88

Lakes Region Water Company, Inc.		Fiscal Year 2016		50-153-186-6		
	Month	Journal Date	Type/Num	Reference	Amount	
Norman Roberge (rce) 1312016	1	3/30/2016	AP8687	Vendor#: 55200	\$520.00	
Norman Roberge (rce) 3/31/2016	2	4/8/2016	AP8781	Vendor#: 55200	\$680.00	
Norman Roberge (rce) 33016	3	4/11/2016	AP8800	Vendor#: 55200	\$720.00	
						\$1,920.00
St Cyr, Stephen P (rce) 013016	1	3/31/2016	AP8699	Vendor#: 50032	\$4,125.00	
St Cyr, Stephen P (rce) 22916	2	3/30/2016	AP8696	Vendor#: 50032	\$3,437.50	
St Cyr, Stephen P (rce) 3312016	3	4/11/2016	AP8800	Vendor#: 50032	\$1,828.13	
St Cyr, Stephen P (rce) RC43016	4	5/13/2016	AP8963	Vendor#: 50032	\$562.50	
St Cyr, Stephen P RC1605	5	5/31/2016	AP9090	Vendor#: 10032	\$2,906.25	
St Cyr, Stephen P (rce) DW15-209 63016	6	6/30/2016	AP9286	Vendor#: 50032	\$2,062.50	
St Cyr, Stephen P DW15-209 73116	7	7/31/2016	AP9483	Vendor#: 10032	\$609.38	
St Cyr, Stephen P (rce) DW15-509 9/2/16	8	8/31/2016	AP9591	Vendor#: 50032	\$5,765.63	
St Cyr, Stephen P October 2016	10	10/31/2016	AP9982	Vendor#: 10032	\$1,359.38	
St Cyr, Stephen P September 2016	10	10/31/2016	AP9982	Vendor#: 10032	\$1,546.88	
St Cyr, Stephen P October Crdit	10	10/31/2016	AP10156	Vendor#: 10032	(\$93.75)	
St Cyr, Stephen P November 2016	11	11/30/2016			\$250.00	
St. Cyr, Stephen P December Estimate	12	1/13/2017			\$1,500.00	
						\$25,859.40
Steven E. Patenaude, CSR (rce) 2016-084	11	11/14/2016	AP10019	Vendor#: 9100	\$695.45	
Upton & Hatfield LLP (rce) 123687	1	2/17/2016	AP8443	Vendor#: 10072	\$7,290.00	
Upton & Hatfield LLP (rce) 124094	2	3/11/2016	AP8608	Vendor#: 10072	\$8,580.95	
Upton & Hatfield LLP (rce) 124766	4	4/18/2016	AP8817	Vendor#: 10072	\$6,408.00	
Upton & Hatfield LLP (rce) 124966	4	5/13/2016	AP8963	Vendor#: 10072	\$1,431.86	
Upton & Hatfield LLP (rce) DW 15-209 125496 Fle 150603-1	5	5/31/2016	AP9115	Vendor#: 10072	\$2,078.15	
Upton & Hatfield LLP (rce) 125813 150603-1 DW 15-209	6	6/30/2016	AP9315	Vendor#: 10072	\$3,258.00	
Upton & Hatfield LLP (rce) DW15-209 150603-1	7	7/31/2016	AP9506	Vendor#: 10072	\$846.00	
Upton & Hatfield LLP DW15-509 150603-1	8	8/31/2016	AP9591	Vendor#: 50072	\$2,388.25	
Upton & Hatfield LLP (rce) 127350 DW15-209	10	10/31/2016	AP10039	Vendor#: 10072	\$3,460.94	
Upton & Hatfield LLP	11	11/30/2016			\$468.00	
Upton & Hatfield LLP Mt Roberts	11	11/30/2016			\$145.50	\$145.50
Upton & Hatfield LLP December Bill	12	12/30/2016			\$144.00	
						\$36,499.65
YTD 2016 Total for			50-153-186-6 Def Rate Exp DW15-209		\$64,974.50	\$145.50

Lakes Region Water Company, Inc.	Fiscal Year	2017	50-153-186-6	
St Cyr, Stephen P January	1	2/3/2017	\$156.25	
St Cyr, Stephen P February	2	2/28/2017	\$562.50	
St Cyr, Stephen P March	3	4/19/2017	\$78.13	
Total Steve P St. Cyr			\$796.88	
Upton & Hatfield	1	01/31/2017	\$92.50	
Upton & Hatfield	2	2/28/2017	\$388.50	
Upton & Hatfield	3	3/31/2017	\$259.00	
Total Upton Hatfield			\$740.00	
YTD 2016 Total for	0-153-186- Def Rate Exp DW15-209		\$1,536.88	\$0.00

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive

Biddeford, Me. 04005

207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/02	Talk w/Leah re: YE	0.25
12/21	Talk w/Leah re: YE	0.25
12/29	Talk w/Leah re: abandon prop	0.25
Total		0.75

General

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

2015 Rate Case

12/01	Review email re: RC exp; Review revised pg 2 to PUC order; Review email; Review 2015 / 2016 RC exp sch; Review DW 15-209 Paid / Open sch	0.75
12/02	Review 2015/2016 RC exp sch; Review DW15-209 Paid / Open sch; Talk w/ Leah re: same	0.50
12/05	Review PUC order; Verify amts/%s; Review Staff's rec on Step 1; Prepare email re: same; Prepare Dec. 2016 -- Feb. 2017 est; Prepare email re: same	2.50
12/06	Review revised tariff; Review notice to cust; Rewrite notice; Prepare email re: same; Talk w/Leah re: notice to cust	2.25
12/07	Review email re: PUC order; Talk w/Leah re: temp/perm diff	0.50
12/21	Review RC exp; Prepare email re: same; Talk w/Justin re: same; Review temp/ Perm diff; Talk w/Leah re: same; Talk w/Leah re: temp/perm diff	2.00
12/22	Review set agr; Review PUC order; Prepare email re: temp/perm diff; Review temp/perm diff	2.00
12/27	Prepare email re: temp/perm diff, RC exp, Summary & cover letter; Talk w/ Leah; Review surcharge sch; Reply to email re: same	0.75
12/29	Review "final" submission; Prepare email re: same; Review email re: RC exp docs; Talk w/Leah re: same	0.75
Total		12.00

Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

2016 Dockham Shores

12/19	Review email re: drop box; Review Co. resp; Reply to email re: same	0.375
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Total

Note:

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

2016 Financing

12/07	Talk w/Tom re: int rate; Review / Reply to email re: int rate assoc w/ Dockham & Step 2; Talk w/Leah re: CoBank loan -- int rates	0.75
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Total

Note:

Please charge these costs to PUC Acct. 181, Unamortized Debt Expense; 2016 CoBank Financing ... Paradise Drive & Lovewell Lane

Grand Total

SPSt. Cyr
01/13/17

2016 P5001 2017 1M001

13.875
X 125
\$ 1734.38

Stephen P. St. Cyr & Associates

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

COPY

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/03	Talk w/Leah re: pipe break / letter / PUC	0.25
01/24	Review email re: inv / pot P&S; Talk w/Tom re: same	0.50
Total		0.75
Note:	Please charge these costs to PUC Acct. 923, Outside Services. ⁸ 50-631-923-X 125X 93.75	
<u>2015 Rate Case</u>		
01/03	Talk w/Leah re: Non-metered tariff rate	0.25
01/12	Review PUC letter re: unmetered tariff rates; Review revised tariff page; Review Staff DRs re: temp / perm diff & RC exp	0.50
01/18	Review email; Review Staff's tariff rejection letter	0.50
Total		1.25
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case. 50-153-186-6 156.25	
<u>2016 Dockham Shores</u>		
Total		0.00
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores \$250.00	
<u>2016 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane	
<u>Grand Total</u>		2.00
SPSt. Cyr		
02/04/17		

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive

Biddeford, Me. 04005

207-423-0215

stephenpstcyr@yahoo.com

50-631-923-8 10.5 x 125 1312.5
 02-631-923-8 .25 125 31.25
1343.75

Date	Description	Hours
Year End / Other		
02/18	Review B/S; Review P&L; Review TB; Prepare 2016 B/S Review; Prepare email re: same	
02/21	Talk w/Tom re: Swissvale; Talk w/Leah re: YE	
02/27	Review 2016 B/S	
Total		

Hours
 50 02 50
 2.25 2.25
 0.50 0.25
8.00 50
 10.75 x 125

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

2015 Rate Case

02-631-923-8

02/02	Talk w/Tim re: RC exp	0.25
02/03	Talk w/Leah re: RC exp; Review / Reply to email re: RC exp; Talk w/Leah re: same; Review email re: same; Talk w/Leah re: same	1.125
02/15	Talk w/Leah re: Staff's rec	0.375
02/21	Talk w/Tom re: RC exp / Rate struct	0.25
02/24	Review Staff's rec	0.25
02/25	Prepare email re: draft outline of Co. resp to Staff rec	0.25
02/27	Review Staff's rec; Draft Co. resp; Prepare email re: same	2.00
Total		4.50

1343.75

Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

2016 Dockham Shores

DW15209

Total

Note:

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

50-153-186-6

0.00

562.50
1906.25

2016 Financing

Total

Note:

Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane

0.00

Grand Total

15.25

SPSt. Cyr

03/04/17

COPY

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
03/11	Review email; Review Set Agr sch; Review S of A; Reply to email; Review/ Reply to email re: 07-005 exp	0.75
03/13	Talk w/Leah re: POASI, YE & acct sys	0.50
03/16	Talk w/Norm re: YE / Depr, acct sys & POASI	0.50
03/22	Talk w/Tom re: YE, Ann Rep & RC hearing	0.25
03/27	Review letter to PUC; Make changes; Reply to email	0.25
Total		2.25
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Rate Case</u>	50-631-923-2	
03/06	Review Co. letter; Prepare email re: same	0.25
03/07	Review Justin's email re: hearing; Revie Leah's resp	0.25
03/08	Review Co. letter re: hearing	0.125
Total		0.625
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>	50-153-186-6	
Total		0.00
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits -- 2016 Acquisition / Financing Costs for Dockham Shores	
<u>2016 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane	
<u>Grand Total</u>		2.875
SPSt. Cyr		
04/15/17		

Upton & Hatfield, LLP

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T 603-464-5578
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Portsmouth, NH 03801
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F 603-369-4645

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 127675
November 30, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

		\$24,942.14
11-09-16	JCR Review Staff audit of Step 1. Forward to L. Valladares.	0.10
11-28-16	JCR Review SPS memo re: order. review order approving rates.	0.30
11-29-16	JCR Emails to/from B. Ervin re: rate case order approved; next steps.	0.10
11-30-16	JCR Telephone conference with S. St. Cyr re: rate case expense approval.	0.20
11-30-16	JCR Telephone conference with L. Valladares re: rate case expense issues, review, confidentiality, filing at PUC.	0.20
11-30-16	JCR Telephone conference with J. Clifford re: options for rate case expenses, confidentiality.	0.20
11-30-16	JCR Review invoices for submission to NHPUC as rate case expenses. Email to L. Valladares re: options.	1.50

TOTAL HOURS: 2.60

TOTAL PROFESSIONAL SERVICES: \$468.00

TOTAL STATEMENT: \$468.00 ✓

TOTAL - OUTSTANDING: \$25,410.14

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

50-153-186.6
DW-15-209

Upton & Hatfield, LLP

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 127674
November 30, 2016
File #: 140807-1

Re: Mt. Roberts Project

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:		\$0.00
11-07-16 JCR	Emails to/from B. Ervin re: step increases; transfer of Mt. Roberts.	0.10	
11-22-16 JCR	1/2 time for Lengthy emails to L. Valledares, P. Leberman and T. Mason re: Dockham transfer and Mt. Roberts property, title reports, incorporation into CoBank mortgages for step 2 closing. Review deeds and plans for transfer to be forwarded for title company review.	0.50	
11-30-16 JCR	Telephone conference with P. Leberman re: Mt. Roberts transfer and title report.	0.10	
11-30-16 PWL	Tel conf w/ Attorney Justin Richardson regarding property transfer matter and title search	0.10	
	TOTAL HOURS:	0.80	
	TOTAL PROFESSIONAL SERVICES:		\$145.50
	TOTAL STATEMENT:		\$145.50
	TOTAL - OUTSTANDING:		\$145.50

Please remit to the Concord office.

Federal ID#: 02-0218790

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50-153-186-4
Mt. Roberts

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CW

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 128075
December 31, 2016
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

12-01-16	JCR	Email to Staff attorney, OCA re: rate case expense recovery, proposal for treatment of legal invoices. Forward to Company with comments, recommendations. Telephone call to OCA.	0.30	\$16,829.19
12-20-16	JCR	Telephone conference with L. Valladares re: confidentiality of legal invoices. Email to J. Clifford and D. Kreis re: same.	0.50	

TOTAL HOURS: 0.80

TOTAL PROFESSIONAL SERVICES: \$144.00

TOTAL STATEMENT:

TOTAL - OUTSTANDING:

\$144.00
\$16,973.19

Please remit to the Concord office.

Federal ID#: 02-0218790

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50-153-186-6
DW15-209

Upton & Hatfield, LLP

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 128153
January 31, 2017
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

01-10-17	JCR	Telephone conference with L. Valladares re: Staff data requests, RFPs for service. Email documents to L. Valladares.	0.50	\$16,973.19
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TOTAL HOURS:	0.50	
TOTAL PROFESSIONAL SERVICES:		\$92.50

TOTAL STATEMENT:	\$92.50
TOTAL - OUTSTANDING:	\$17,065.69

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Federal ID#: 02-0218790

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*50-153-186-1
Project 15-209 Rate Case*

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 128762
February 28, 2017
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$13,807.69

02-01-17	JCR	Telephone conference with L. Valladares re: rate case expenses.	0.10
02-10-17	JCR	Review Staff recommendation on rate case expenses. Prepare recommendations to Leah Valladares and Tom Mason. Email to company. Review PUC rules, settlement agreement re: rate case expenses. Telephone conference with T. Mason.	2.00

TOTAL HOURS: 2.10

TOTAL PROFESSIONAL SERVICES: \$388.50

TOTAL STATEMENT:

\$388.50

TOTAL - OUTSTANDING:

\$14,196.19

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Federal ID#: 02-0218790

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DW15-209 Project
50-153-186-6

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Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

Statement #: 128853
March 31, 2017
File #: 150603-1

RE: 2015 Rate Increase

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$12,645.69

03-06-17	JCR	Emails re: hearing request for rate case expense recovery.	0.20
03-07-17	JCR	Review PUC orders. Prepare spreadsheet comparing rate case expenses for other utilities. Email to L. Valladares. Telephone conference with L. Valladares. Email to J. Clifford re: Staff recommendations. Email revisions to proposed letter to L. Valladares.	1.20

TOTAL HOURS: 1.40

TOTAL PROFESSIONAL SERVICES: \$259.00

TOTAL STATEMENT: \$259.00

TOTAL - OUTSTANDING: \$12,904.69

Please remit to the Concord office.

Federal ID#: 02-0218790

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50-153-186-6

COMPARISON OF RECENT WATER UTILITY RATE CASE EXPENSE APPROVALS					
Utility	Order No.	Date	Amount	Amount Per Customer	Amortization
Aquarion	25,586	10/22/2013	\$225,677	\$2.05 per customer per month = \$24.60	12 months
PWW, PAC, PEU	25,752	1/13/2015	\$182,195	\$1.83 per customer per month (PAC, others less) = \$21.96	12 months
Abenaki Water Co.	25,945	9/26/2016	\$75,389	\$5.77 per customer per month (residential, water) = \$171.31	30 months
Lakes Region Water Co.	TBD	5/8/2017	\$137,711	\$3.40 per customer per month (\$137,711 / 1690 customers) = \$81.48. [Billed \$10.19 per customer per quarter].	8 quarters