

RATE CASE EXPENSE

ACCOUNTING

INVOICES

\$15,924.38

Stephen P. St. Cyr & Associates

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

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

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

2016 Dockham Shores

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

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

This was prep for DS Rate case and billed to 186.12

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

2018 Tax Investigation DW 18-056

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

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

ROE

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

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

Stephen P. St. Cyr & Associates

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

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

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

Grand Total 14.5625

SPSt. Cyr
07/08/19

Stephen P. St. Cyr & Associates

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

August 9, 2019

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2016 Dockham Shores

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

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

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

Dockham Shores

2018 Tax Investigation DW 18-056

| | | |
|-------|---|--------------|
| 07/03 | Review var emails re: BR tax ast | 0.25 |
| 07/04 | Review PUC email re: marginal tax rate | 0.25 |
| 07/08 | Review BRC tax ch eff anal; Review DW 15-209 Perm Rates – RB; Part in conf call; Review Co resp; Incorp com; Review same; Make add'l changes | 2.50 |
| 07/09 | Review Co resp; Prepare email re: same; Review Leah's reply | 0.625 |
| 07/25 | Review draft Staff rec; Review BRC Review of Co resp; Prepare email re: same; Review 2018 adds to plant; Revie w2018 exp; Talk w/Leah re: same | 1.875 |
| 07/26 | Review Evan's email re: ADIT / EDIT; Review BRC's calc; Reply to email re: same; Talk w/Leah re: same; Review Leah's email re: Co resp; Talk w/Tom re: status | <u>0.875</u> |
| | Total | <u>6.375</u> |

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

ROE

| | |
|-------|-------------|
| Total | <u>0.00</u> |
|-------|-------------|

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

2019 Financing

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

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

Grand Total 17.125

SPSt. Cyr
08/09/19

Stephen P. St. Cyr & Associates

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

October 12, 2019

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

ROE (IR 19-005)

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

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

2018 Tax Investigation (DW 18-056)

| | | |
|--|-------|-------------|
| | Total | <u>0.00</u> |
|--|-------|-------------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-xxx)

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

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140.00= \$455.00

| | |
|--------------------|--------------|
| <u>Grand Total</u> | <u>11.25</u> |
|--------------------|--------------|

SPSt. Cyr
 10/12/19

Stephen P. St. Cyr & Associates

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

November 9, 2019

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

| | | |
|------------------------|--|--------------|
| <u>ROE (IR 19-005)</u> | | |
| 10/01 | Prepare for tech ses; Part in tech ses | 1.125 |
| 10/07 | Review PUC email; Review ROE baseline; Review sup tabs | <u>0.125</u> |
| | Total | <u>1.25</u> |

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

| | | |
|---|-------|-------------|
| <u>2018 Tax Investigation (DW 18-056)</u> | | |
| | Total | <u>0.00</u> |

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

| | | |
|-----------------------------------|--|--------------|
| <u>2019 Financing (DW 19-135)</u> | | |
| 10/03 | Review SPS's resp; Prepare email re: res cust & in serv date; Prep cost of cap sch; Prepare loan amort sch; Review same; Prepare email re: same; Talk w/Leah re: Co resp | 3.50 |
| 10/04 | Review Co resp to Staff DRs; Prepare email re: same; Talk w/Justin re: 1-16; Review Justin's comments | 1.25 |
| 10/24 | Talk w/Tom re: Fin | 0.25 |
| 10/25 | Review email re: Staff DRs – Set 2; Review Staff DRs – Set 2; Reply to email re: same | 0.375 |
| 10/28 | Talk w/Leah re: Co resp to Staff DRs –set 2 | 0.25 |
| 10/30 | Talk w/Leah re: Fin; Review email re: 2-1 | 0.25 |
| 10/31 | Review email; Review Co resp to Staff DRs – Set 2; Reply to email | <u>0.25</u> |
| | Total | <u>6.125</u> |

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

| | | |
|--|--|-------------|
| <u>2019 Dockham Shores rate case (DW 19-177)</u> | | |
| 10/11 | Review RC sch; make "final" adj; Review same; Prepare email re: same; Talk w/Leah | 2.00 |
| 10/14 | Prepare cover ltr; Prepare NOI; Review 1604.01 req; Prepare req for waiver; Review same; Prepare email re: same; Review/Reply to Tom's email re: NOI | 0.875 |
| 10/15 | Review Justin's email re: NOI; Revise cover ltr; Revise notice; Scan/Email NOI; Prepare email re: same | 1.375 |
| 10/17 | Review/Reply to email re: notice/waiver | 0.25 |
| 10/24 | Talk w/Tom re: RC; Review PUC ack ltr; Forward same; Review/Reply to email re: serv List; Prepare email to PUC re: RC | 0.50 |
| 10/28 | Talk w/Leah re: notice/waiver & RC sch; Review PUC email; Review cover ltr; Review Staff obj to waiver req; Prepare email re: same | 0.625 |
| 10/29 | Talk w/Tom re: Staff obj | 0.125 |
| 10/30 | Talk w/Leah re: Staff obj/RC; Talk w/Tom re: waiver/RFP for RC serv; Review Justin's email re: Staff obj, full RC req, RFP for RC serv & rev req assoc w/new plant | 0.75 |
| | Total | <u>6.50</u> |

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140.00= \$910.00
 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for
 Dockham Shores**

| | |
|--------------------|--------------|
| <u>Grand Total</u> | <u>14.00</u> |
|--------------------|--------------|

SPSt. Cyr
 11/10/19

Stephen P. St. Cyr & Associates

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

December 8, 2019

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

| | | |
|------------------------|-----------------------|--------------|
| <u>ROE (IR 19-005)</u> | | |
| 11/13 | Talk w/Justin re: ROE | <u>0.125</u> |
| | Total | <u>0.125</u> |

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

| | | |
|---|-------|-------------|
| <u>2018 Tax Investigation (DW 18-056)</u> | | |
| | Total | <u>0.00</u> |

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

| | | |
|-----------------------------------|---|--------------|
| <u>2019 Financing (DW 19-135)</u> | | |
| 11/01 | Review email; Review cover ltr; Review Co resp to Staff DRs – Set 2 | 0.25 |
| 11/22 | Talk w/Tom re: Mtg w/PUC Staff | <u>0.375</u> |
| | Total | <u>0.625</u> |

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

| | | |
|--|---|-------------|
| <u>2019 Dockham Shores rate case (DW 19-177)</u> | | |
| 11/07 | Review/Reply to email re: conf call; Talk w/PUC re: waiver, RC, eng & alt; Talk w/PUC re: alt; Part in conf call w/PUC; Talk w/Leah; Talk w/Tom; Talk w/Justin; Prepare email re: RFP; Prepare email re: cons rates | 2.625 |
| 11/13 | Talk w/Leah re: RFP, waiver & RC matters | 0.625 |
| 11/14 | Review RFP; Prepare resp; Review Leah's reply to cons rates; Compare prop rates to cons rates; Review PUC email; Review PUC ltr re: denying Co req for waiver | 1.50 |
| 11/15 | Review cover ltr; Review eng ltr; Prepare email re: same; Forward PUC ltr re: denial to Co; Talk w/Tom re: same | 1.0 |
| 11/22 | Talk w/Tom re: Mtg w/PUC Staff | <u>0.50</u> |
| | Total | <u>6.25</u> |

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140.00= \$875.00

| | | |
|--------------------|--|-------------|
| <u>Grand Total</u> | | <u>7.00</u> |
|--------------------|--|-------------|

SPSt. Cyr
 12/08/19

Stephen P. St. Cyr & Associates

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

January 4, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

ROE (IR 19-005)

| | |
|-------|------|
| Total | 0.00 |
|-------|------|

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

2018 Tax Investigation (DW 18-056)

| | |
|-------|------|
| Total | 0.00 |
|-------|------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

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

Grand Total 33.75

SPSt. Cyr
1/04/20

Stephen P. St. Cyr & Associates

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

February 1, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

| <u>Date</u> | <u>Description</u> | <u>Hours</u> |
|-------------|--------------------|--------------|
|-------------|--------------------|--------------|

Year End / Other

| | |
|-------|-------------|
| Total | <u>0.00</u> |
|-------|-------------|

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

2018 Tax Investigation (DW 18-056)

| | |
|-------|-------------|
| Total | <u>0.00</u> |
|-------|-------------|

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

ROE (IR 19-005)

| | |
|-------|-------------|
| Total | <u>0.00</u> |
|-------|-------------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$1,732.50

2020 Dockham Shores PUC Audit

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

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

Grand Total 16.875

SPSt. Cyr
2/01/20

Stephen P. St. Cyr & Associates

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

March 1, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

SPSt. Cyr
 3/01/20

Stephen P. St. Cyr & Associates

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

April 4, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

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

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

Grand Total 24.00

SPSt. Cyr
4/04/20

Stephen P. St. Cyr & Associates

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

May 3, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

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

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

| | | |
|-------|--------------------------------------|-------|
| 04/03 | Review Staff's revised prop proc sch | 0.125 |
| | Total | 0.125 |

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|------|
| 04/02 | Review email re: prepaids/ann exp; Review Leah's reply | 0.25 |
|-------|--|------|

| | | |
|-------|--|------|
| 04/07 | Review email re: rev final audit; Review revised final audit; Review audit issues / Co resp; Review plant/AD | 0.50 |
| | Total | 0.75 |

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

| | |
|--------------------|---------------|
| <u>Grand Total</u> | <u>19.375</u> |
|--------------------|---------------|

SPSt. Cyr
05/03/20

Stephen P. St. Cyr & Associates

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

June 6, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

| | | |
|-------|----------------------------------|--------------|
| 05/04 | Review email re: tax set prop | 0.125 |
| 05/13 | Talk w/Tom re: tax investigation | <u>0.125</u> |
| Total | | <u>0.25</u> |

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

| | | |
|-------|------------------------------------|--------------|
| 05/04 | Review email re: Staff DRs – Set 5 | <u>0.125</u> |
| Total | | <u>0.125</u> |

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

Total 0.00

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

2020 LRWC Rate Case

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

Total 1.00

Grand Total 10.375

SPSt. Cyr
06/06/20

Stephen P. St. Cyr & Associates

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

July 5, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Dockham Shores rate case (DW 19-177)

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

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores x \$140 = \$542.50

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2020 LRWC Rate Case

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

PUC IR 20-089 COVIC 19 Investigation

| | | |
|-------|---------------------|--------------|
| 06/05 | Talk w/Leah re: NoO | <u>0.125</u> |
| Total | | <u>0.125</u> |

Grand Total 8.25

SPSt. Cyr
 07/05/20

Stephen P. St. Cyr & Associates

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

August 1, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2020 LRWC Rate Case

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

PUC IR 20-089 COVID 19 Investigation

| | | |
|-------|---|--------------|
| 07/02 | Talk w/Leah re: investigation rep req; Review Co resp | 0.50 |
| 07/10 | Review Leah's email re: 7/14 hearing | <u>0.125</u> |
| | Total | <u>0.625</u> |

Grand Total 6.25

SPSt. Cyr
08/01/20

Stephen P. St. Cyr & Associates

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

September 7, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2020 LRWC Rate Case

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

0.125
0.125

PUC IR 20-089 COVIC 19 Investigation

Total

0.00

Grand Total

7.25

SPSt. Cyr
09/07/20

Stephen P. St. Cyr & Associates

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

October 4, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

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

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2020 LRWC Rate Case

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

PUC IR 20-089 COVIC 19 Investigation

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

Grand Total 3.75

SPSt. Cyr
 10/04/20

Stephen P. St. Cyr & Associates

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

November 2, 2020

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

ROE (IR 19-005)

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

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

2019 Financing (DW 19-135)

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

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

Note: Please charge these costs to new account, PUC Acct 186, Misc Def Drs – DS PUC Audit.

2020 LRWC Rate Case

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

PUC IR 20-089 COVIC 19 Investigation

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

Grand Total 7.875

SPSt. Cyr
11/02/20

Stephen P. St. Cyr & Associates

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

December 5, 2020

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

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

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

| | | |
|--|-------------------------|-------------------|
| Current Month: | | |
| Non LRWC Rate Case Work (2.9375 hours @ \$140.00 / hour) | | \$ 411.25 |
| LRWC Rate Case Work (19.8125 Hours @ \$145.00 / hour) | | 2,872.81 |
| Reimbursable Expenses: | | |
| | Copies | 0.00 |
| | Postage | 0.00 |
| | Scan/Email | 0.00 |
| | Mileage (0.00 x \$0.54) | <u>0.00</u> |
| Total Current Month Billing | | <u>\$3,284.06</u> |

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

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

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

2018 Tax Investigation (DW 18-056)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

ROE (IR 19-005)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Financing (DW 19-135)

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 Dockham Shores PUC Audit

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

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

2020 LRWC Rate Case

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

PUC IR 20-089 COVIC 19 Investigation

| | | |
|-------|--|-------------|
| Total | | <u>0.00</u> |
|-------|--|-------------|

Grand Total 22.75

SPSt. Cyr
12/05/20

Stephen P. St. Cyr & Associates

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

January 3, 2021

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

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

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

Current Month:

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

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

| | |
|-----------------------------|--------------------|
| Total Current Month Billing | <u>\$10,940.00</u> |
|-----------------------------|--------------------|

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

| <u>Date</u> | <u>Description</u> | <u>Hours</u> |
|-------------|---------------------------|--------------|
| 12/03 | Talk w/Leah re: ½ yr depr | 0.125 |
| | Total | 0.125 |

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

2018 Tax Investigation (DW 18-056)

| | |
|-------|------|
| Total | 0.00 |
|-------|------|

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

ROE (IR 19-005)

| | |
|-------|------|
| Total | 0.00 |
|-------|------|

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

2019 Financing (DW 19-135)

| | | |
|-------|---|------|
| 12/02 | Talk w/Tom re: prop fin; Talk w/Justin re: same | 0.25 |
|-------|---|------|

| | |
|-------|------|
| Total | 0.25 |
|-------|------|

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

2019 Dockham Shores rate case (DW 19-177)

| | | |
|-------|--|-------|
| 12/01 | Review Justin’s email re: draft set agr; Review Staff’s prop changes; Talk w/Justin re: same / conf call | 0.375 |
|-------|--|-------|

| | | |
|-------|---|------|
| 12/02 | Review Justin’s email re: temp rates / fin appr / conf call; Talk w/Tom re: same; Part in conf call re; draft set agr | 1.00 |
|-------|---|------|

| | | |
|-------|--|------|
| 12/03 | Review Justin’s email to PUC Staff re: draft set agr; Review PUC email re: draft set agr; Review PUC email re: remote hearing guidelines | 0.50 |
|-------|--|------|

| | | |
|-------|--|-------|
| 12/04 | Review email re: Set Agr; Review Set Agr; Review Ser Sch 1; Review email re: Hearing | 0.625 |
|-------|--|-------|

| | | |
|-------|------------------------------------|------|
| 12/08 | Review Justin’s emails re: hearing | 0.25 |
|-------|------------------------------------|------|

| | | |
|-------|---|-------|
| 12/09 | Review PUC email re: hearing; Review Justin’s reply; Review Justin’s email re: same | 0.375 |
|-------|---|-------|

| | | |
|-------|--|------|
| 12/10 | Review email re: witness list / exh; Review witness list | 0.25 |
|-------|--|------|

| | | |
|-------|---|------|
| 12/11 | Talk w/Justin re: exh/hearing; Review email re: cover ltr, Exh 2&3 & Assent | 0.50 |
|-------|---|------|

| | | |
|-------|---|------|
| 12/16 | Talk w/Tom re: hearing; Review Set Agr; Review Set Sch 1; Prepare email re: hearing questions | 1.00 |
|-------|---|------|

| | | |
|-------|---|------|
| 12/17 | Review Justin’s re: hearing questions; Review hearing questions, Review PUC email re: Webex invite; Review Set Agr; Review Set Sch 1; Review hearing questions; Talk w/Justin; Prep for & part in hearing; Prepare emails re: same; Part in zoom call | 3.50 |
|-------|---|------|

| | |
|-------|-------|
| Total | 8.375 |
|-------|-------|

Note: Please charge these costs to new account, PUC Acct. 186, 2016 x \$140.00 = \$1,172.50

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

2020 Dockham Shores PUC Audit

| | |
|-------|------|
| Total | 0.00 |
|-------|------|

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

2020 LRWC Rate Case

| | | |
|-------|--|------|
| 12/01 | Review email re: Co resp to data needed; Review 2019 & 2020 adds; Review accts 181 & 186 | 0.50 |
|-------|--|------|

| | | |
|-------|--|-------|
| 12/02 | Review PUC email; Review PUC ack ltr; Talk w/Justin re: Tom’s test | 0.375 |
|-------|--|-------|

| | | |
|-------|---|------|
| 12/03 | Talk w/Leah re: 2019 & 2020 add to plant, depr & prop taxes; Review 2019 adds & depr; Review 2020 adds & depr; Prepare 2019 depr & prop tax sch | 3.75 |
|-------|---|------|

| | | |
|-------|---|------|
| 12/04 | Prepare 2020 adds, depr & prop taxes sch; Prepare 2021 adds, depr & prop taxes sch; Talk w/Leah re: data needed | 4.25 |
|-------|---|------|

| | | |
|-------|---|--|
| 12/08 | Review Leah’s email re: 2019 emp costs; Review 2019 emp costs; Review proformed | |
|-------|---|--|

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

Stephen P. St. Cyr & Associates

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

February 2, 2021

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

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

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

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

Payment due upon receipt.

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

Sincerely,

Stephen P. St. Cyr

| <u>Date</u> | <u>Description</u> | <u>Hours</u> |
|-------------|--------------------------|--------------|
| 01/13 | Talk w/Tom re: Millbrook | <u>0.125</u> |
| | Total | <u>0.125</u> |

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

2018 Tax Investigation (DW 18-056)

| | | |
|--|-------|-------------|
| | Total | <u>0.00</u> |
|--|-------|-------------|

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

ROE (IR 19-005)

| | | |
|--|-------|-------------|
| | Total | <u>0.00</u> |
|--|-------|-------------|

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

2019 Financing (DW 19-135)

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

| | | |
|--|-------|-------------|
| | Total | <u>0.50</u> |
|--|-------|-------------|

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

2019 Dockham Shores rate case (DW 19-177)

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

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

2020 LRWC Rate Case

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

Grand Total 19.1875

SPSt. Cyr
02/02/21

RATE CASE EXPENSE

LEGAL

INVOICES

\$12,054.14

Upton & Hatfield, LLP

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

① COPY

Offices also in:
Hillsborough
Peterborough
Portsmouth

Thomas A. Mason
PO Box 389
Moultonborough, NH 03254

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

RE: General Advice

CURRENT OUTSTANDING BALANCE:

\$1,703.78

| | | | | |
|----------|-----|---|------|----------------------|
| 10-01-19 | JCR | [REDACTED] | 2.00 | |
| 10-01-19 | JCR | [REDACTED] | 3.00 | |
| 10-04-19 | JCR | [REDACTED] | 2.00 | + 8.00 D 19-135 |
| 10-09-19 | LSI | [REDACTED] | 0.20 | |
| 10-09-19 | JCR | [REDACTED] | 0.10 | |
| 10-09-19 | JCR | [REDACTED] | 0.50 | |
| 10-10-19 | LSI | [REDACTED] | 1.00 | |
| 10-10-19 | LSI | [REDACTED] | 0.50 | Legal Personnel |
| 10-10-19 | JCR | [REDACTED] | 0.10 | |
| 10-11-19 | LSI | [REDACTED] | 1.40 | |
| 10-14-19 | JCR | Review proposed letter / notice of intent. Email to Steve and Leah re: same. | 0.10 | |
| 10-15-19 | LSI | [REDACTED] | 0.30 | |
| 10-22-19 | LSI | [REDACTED] | 0.60 | |
| 10-28-19 | JCR | Review Staff Objection. | 0.30 | DSRC Dw 19-177 |
| 10-29-19 | JCR | Tel conf w/ T. Mason re: staff objection. | 0.10 | |
| 10-29-19 | JCR | Tel conf w/ Leah re: staff objection, PUC rate case rules, scope. | 0.50 | |
| 10-29-19 | JCR | Prepare email to Tom, Leah and Steve re: staff objection to waiver, options to reduce rate case expenses, RFP requirement | 0.50 | |
| 10-29-19 | JCR | Review RFP materials from 2015. Email to Leah. | 0.50 | |
| 10-30-19 | JCR | Email reply to Tom, Leah and Steve re: step adjustment vs. full rate case, options. | 0.20 | |

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

0.50

TOTAL HOURS:

14.40

TOTAL PROFESSIONAL SERVICES:

\$3,188.00 / 14.40
221.38

DISBURSEMENTS:

10-04-19 Global Conferencing Solutions LLC

10/04 Conference call

8.00

Totals

\$8.00

TOTAL STATEMENT:

\$3,196.00 /

TOTAL - OUTSTANDING:

\$4,899.78

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

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

POSTED
COPY

Upton & Hatfield, LLP

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

Offices also in:
Hillsborough
Peterborough
Portsmouth

Lakes Region Water Company
PO Box 389
Moultonborough, NH 03254

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

RE: Dockham Shores Rate Case

CURRENT OUTSTANDING BALANCE:

| | | | \$0.00 |
|----------|-----|--|--------|
| 11-05-19 | JCR | Tel conf w/ Tom re: Dockham rate case options. | 0.30 |
| 11-05-19 | JCR | Email to Steve St. Cyr re: options for Dockham rate case, consolidation, full rate case filing requirements. | 0.20 |
| 11-06-19 | JCR | Emails re: Lakes Region Conf. Call with Leah, Tom, Steve. | 0.10 |
| 11-07-19 | JCR | Conf call with Tom, Leah and Steve re: Dockham Shores rate case, options. Emails re: same. | 1.20 |
| 11-07-19 | JCR | Follow up memo to Leah re: estimates of rate case expenses and PUC 1900 requirements. | 0.50 |
| 11-21-19 | JCR | Tel conf w/ Leah re: Dockham Shores rate case. Options for temporary and permanent rates and reduction in rate case expenses to company and customers. | 0.50 |
| 12-03-19 | JCR | Email to Steve with copy to Tom and Leah re: concept for Dockham Shores temporary and permanent rates and consolidation issues. | 0.50 |
| 12-11-19 | JCR | Emails t/f Steve, Tom, Leah re: DS Rate case schedules, approach. | 0.10 |
| 12-12-19 | JCR | DS Rate Case. Tel conf w/ Leah re: Dockham Shores rate case, schedules. Email to Tom, Leah and Steve re: petition, testimony etc. | 0.20 |
| 12-19-19 | JCR | Review documents, draft testimony from Tom, Leah. Review engineering documents, discovery for use as exhibits. Emails to/from Tom, Steve, and Leah re: same. | 1.00 |
| 12-20-19 | JCR | Review, revise Tom's testimony. Email to Tom, Leah and Steve. | 2.00 |
| 12-22-19 | JCR | Review SPS Testimony re: Dockham Shores rate case. Email to Steve and Leah with comments. | 0.50 |
| 12-22-19 | JCR | Prepare petition. Email to Tom, Leah and Steve. | 2.00 |

TOTAL HOURS: 9.10
TOTAL PROFESSIONAL SERVICES: \$2,002.00

DISBURSEMENTS:

12-04-19 Global Conferencing Solutions LLC
Conference calls Nov 7 - JCR 4.76

Totals \$4.76

TOTAL STATEMENT: \$2,006.76

TOTAL - OUTSTANDING: \$2,006.76

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT
THANK YOU

186.12

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1011
DATE 02/17/2020
DUE DATE 03/18/2020
TERMS Net 30

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

BALANCE DUE **\$892.50**

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1023

DATE 08/05/2020

DUE DATE 09/04/2020

TERMS Net 30

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

BALANCE DUE

\$1,627.50

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1025
DATE 08/05/2020
DUE DATE 09/04/2020
TERMS Net 30

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

BALANCE DUE **\$87.50**

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1040

DATE 08/28/2020

DUE DATE 09/27/2020

TERMS Net 30

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

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

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1048
DATE 11/16/2020
DUE DATE 12/17/2020
TERMS Net 30

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

PAID

PAYMENT 105.00
BALANCE DUE **\$0.00**

NH Water Law

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



INVOICE

BILL TO

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

INVOICE # 1065
DATE 02/25/2021
DUE DATE 03/27/2021
TERMS Net 30

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

| DATE | ACTIVITY | DESCRIPTION | QTY | RATE | AMOUNT |
|------------|----------|--|------|--------|--------|
| | | with Leah (0.1). | | | |
| 10/21/2020 | Hours | Prepare email to Staff with summary of prior settlement discussions, components. Prepare explanation and proposal for staff review for meeting. Tel call with Leah (0.2) re: same. | 1:12 | 175.00 | 210.00 |
| 10/22/2020 | Hours | Review email from Staff re: response on settlement points. Tel call with Steve (0.1) re: same. Zoom conf with Tom, Leah (0.9) re: staff response. Email summary to Steve. | 1:30 | 175.00 | 262.50 |
| 10/23/2020 | Hours | WebEx Settlement conf. with Staff in DS Rate case. | 0:42 | 175.00 | 122.50 |
| 10/23/2020 | Hours | Zoom meeting with Tom, Leah and Steve re: settlement conference, follow up items with staff. | 0:30 | 175.00 | 87.50 |
| 11/17/2020 | Hours | Emails re: proposed staff settlement agreement t/f Staff, LRW re: DS rate case. | 0:06 | 175.00 | 17.50 |
| 11/23/2020 | Hours | Emails t/f Tom, Leah, Steve re: conf to discuss Staff proposed agreement in DS rate case. Tel call with Leah (0.1) re: same. | 0:18 | 175.00 | 52.50 |
| 11/24/2020 | Hours | Review draft DS rate case agreement, prepare notes re: same. | 1:00 | 175.00 | 175.00 |
| 11/24/2020 | Hours | Zoom conference with Tom, Leah and Steve re: DS settlement agreement. Prepare proposed changes to DS settlement agreement. Email proposed changes to Tom, Leah and Steve for review. | 2:00 | 175.00 | 350.00 |
| 11/24/2020 | Hours | Prepare email to Staff with explanation of proposed changes to DS Settlement Agreement. Email to Staff. | 0:30 | 175.00 | 87.50 |
| 12/01/2020 | Hours | Email to C Tuomala re tatu of DS ettlement agreement | 0 06 | 175 00 | 17 50 |
| 12/01/2020 | Hours | Review staff changes/response to DS Settlement Agreement. | 0:30 | 175.00 | 87.50 |
| 12/02/2020 | Hours | Zoom meeting with Leah and Steve to review staff proposed changes to DS settlement agreement. | 0:36 | 175.00 | 105.00 |
| 12/02/2020 | Hours | Call with Tom Mason re: confirm authority to sign Staff proposed agreement. | 0:06 | 175.00 | 17.50 |

| DATE | ACTIVITY | DESCRIPTION | QTY | RATE | AMOUNT |
|------------|----------|---|------|--------|--------|
| 12/02/2020 | Hours | Accept all staff changes to DS settlement agreement, sign, prepare PDF and email to Staff. | 1:00 | 175.00 | 175.00 |
| 12/03/2020 | Hours | Review secretarial letter in DS case. Email to C. Tuomala re: corrections and formatting issues. Review staff changes. Sign, PDF revised DS Agreement and email to C. Tuomala. | 0:36 | 175.00 | 105.00 |
| 12/04/2020 | Hours | Review secretarial letter issued in DS case. | 0:06 | 175.00 | 17.50 |
| 12/08/2020 | Hours | Review settlement agreement and exhibits filed by Staff. Email to Leah re: complete financing recommendation should be included for prudency req in DS rate case. Tel. call with Leah re: same. | 0:42 | 175.00 | 122.50 |
| 12/08/2020 | Hours | Prepare email to C. Tuomala re: hearing exhibits for DS rate case. | 0:30 | 175.00 | 87.50 |
| 12/09/2020 | Hours | Tel. call with Leah re: conference with Staff re: DS rate case hearing, exhibits. | 0:12 | 175.00 | 35.00 |
| 12/09/2020 | Hours | Web Ex meeting with Staff re: DS rate case hearing, exhibits. | 1:00 | 175.00 | 175.00 |
| 12/09/2020 | Hours | Prepare email memo to Tom, Leah, Steve re: DS hearing procedures, logistics, exhibits, admin notice. Prepare LRW exhibits for hearing. | 2:30 | 175.00 | 437.50 |
| 12/10/2020 | Hours | Review Staff proposed exhibit list. Emails t/f C. Tuomala re; same, reformatting LRW Exhibits per PUC requirements. | 0:12 | 175.00 | 35.00 |
| 12/11/2020 | Hours | Remark exhibits for DS hearing per staff comments. Prepare draft assented-to motion for administrative notice. Email to C. Tuomala for review and staff assent. | 2:00 | 175.00 | 350.00 |
| 12/11/2020 | Hours | Review motion per staff comment. File exhibit for DS Rate case with motion. | 1:30 | 175.00 | 262.50 |
| 12/16/2020 | Hours | Email to C. Tuomala re: remote hearing procedures for DS hearing. Tel call with Leah (0.3) re: same. | 0:30 | 175.00 | 87.50 |
| 12/16/2020 | Hours | Follow up calls with Leah, Tom re: DS hearing. | 0:12 | 175.00 | 35.00 |
| 12/16/2020 | Hours | Prepare outline for DS rate case | 3:00 | 175.00 | 525.00 |

RATE CASE EXPENSE

OTHER

INVOICES

\$3,580.10



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

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

1/9/2020

PAY TO THE ORDER OF

Postmaster

\$ 25.50

Twenty-five and — 50/100

Heath
AUTHORIZED SIGNATURE



MEMO

⑈017136⑈ ⑆211770271⑆ 82459853 6⑈

 Padlock design is a certification mark of the Check Industry.
The security features listed below as well as industry guidelines. Absence of these features
Security Features
MP Microprint
Purpose
Security Paradiagraph
Warning Bands/MP Padlock Logo: Warns receivers to be aware of detailed
MICR Penetrating Ink: Prevents chemical etching and alteration of
FEDERAL RESERVE BOARD OF GOVERNMENT

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

Docket No. DW 19-177
Order No. 20446
Clerk #: 22
Account #: 000000
DO NOT WRITE IN THESE SPACES
DATE: 01/09/2020
RESERVED FOR FINANCIAL INSTITUTIONS

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND ORIGINAL DOCUMENT SECURITY SCREEN ON BACK WITH PADLOCK SECURITY ICON



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

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

01/13/2

PAY TO THE
ORDER OF

U.S. Postal Service

\$ **25.50

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

U.S. Postal Service
Moultonborough, NH 03254

Reahel
AUTHORIZED SIGNATUR



MEMO

⑈017137⑈ ⑈211770271⑈ 82459853 6⑈

Padlock design is a certification mark of the C
The security features listed below as well
industry guidelines. Absence of these featu
Security Features
MP Microprint: - Purpose
Try type on front and back of doc
microprint.
Security Pantograph: Copy resistant security pantograph
Warning Bands/MP Padlock Logo: Warns receivers to be aware of it
MICR Penetrating Ink: Prevents chemical filling and alter
FEDERAL RESERVE BOARD OF G

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

Order # 090446 :: UJUI
DO NOT WRITE IN THIS AREA
RESERVED FOR FINANCIAL IN

Docket No. DW 19-177

INVOICE

Steven E. Patnaude, LCR

COPY

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

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

INVOICE NO.: 2020-012

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

SHIP DATE: 03-19-20 SHIPPED VIA: By e-mail ONLY

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

SERVICES PROVIDED:

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

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

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

Please remove bottom portion and return with payment

ENTERED APR 01 2020

(Make check payable to: Steven E. Patnaude, LCR)
Invoice No. 2020-012 Company billed: LRWC Amount: \$ 246.00

186.12-18076

INVOICE

Steven E. Patnaude, LCR

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



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

INVOICE NO.: 2020-055

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

SHIP DATE: 01-07-21 SHIPPED VIA: By e-mail ONLY

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

186.12-18

SERVICES PROVIDED:

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

| | AMOUNT |
|--------------------|------------------|
| | \$ 464.50 |
| SUBTOTAL = | \$ 464.50 |
| SHIPPING = | \$ |
| TOTAL DUE = | \$ 464.50 |

Please remove bottom portion and return with payment

(Make check payable to: Steven E. Patnaude, LCR)
Invoice No. 2020-055 Company billed: LRWC **Amount: \$ 464.50**

AMPSHIRE UNION LEADER **COPY** INVOICE / STATEMENT

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

LAKES REGION WATER CO INC
LAKES REGION WATER CO INC
ATTN: TARYN ZAMBOURAS
PO BOX 389
MOULTONBOROUGH NH 03254-0389

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

| DATE | REFERENCE NO. | DESCRIPTION | AMOUNT |
|---|----------------|---|--------------------|
| 02/10/2020 | 8981 Legals | DW 19-177 Runs 02/10 Balance Forward (Insertions 1) | \$0.00 \$808.60 |
| <p style="font-size: 2em; opacity: 0.5;">\$9-186-12 ✓</p> | | | |
| Total Discounts Applied: | | | |

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

IMPORTANT - Please detach and return this portion to ensure proper credit.

PAYMENT TERMS: NET 30

If you have questions concerning your statement, please call your sales rep or call our business office at (603) 668-4321

| |
|------------------|
| PAYMENT DUE DATE |
| 03/30/2020 |

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

REMITTANCE ADDRESS

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

PAYMENT

CHECK ENCLOSED

Please make check payable to: **Union Leader Corporation**
Be sure to include your account number on your check. Please do not staple or paperclip payment to remittance stub.

CHARGE MY CREDIT CARD
Pay Online at www.unionleader.com/payad

110000001526756 022920 00000000000242730 00000080860