

Mountain Sewer
 General Rate Case Increase
 Summary of Workpaper Exhibits *

Exhibit 3.1
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

Exhibit 3.2 Income Statement Analysis				
	Proposed by Mountain Sewer	Adjustments	DPU Recommended	
Total Water Revenues:	\$ 151,860	(\$ 35,958)	\$ 115,902	
Total Operating and Maintenance Expenses	(108,959)	7,476	(101,483)	
Taxes	(6,077)		(6,077)	
Excess Earned		(486)	(486)	
Net Profit/(Loss)	\$ 1,410	\$ 6,446	\$ 7,856	
Exhibit 3.3a Plant and Equipment, Depreciation and CIAC				
	Proposed by Mountain Sewer	Adjustments	DPU Recommended	
Utility Plant In Service:	\$ 1,125,713	\$ 41,470	\$ 1,167,183	
Amount of Plant Donated (CIAC):	387,000	237,582	624,582	
Accumulated Depreciation	(664,630)	(131,219)	(795,849)	
Accumulated Contributions in Aid of Construction	0	315,555	315,555	
Net Utility Plant in Service	461,083	(89,749)	371,334	
Exhibit 3.4 Ratebase Analysis and Revenue Requirements				
	Proposed by Mountain Sewer	Adjustments	DPU Recommended	
Total Ratebase:	\$ 13,433	\$ 61,385	\$ 74,818	
Rate Of Return On Investment:				10.50%
Return On Investment (Profit)				\$ 7,856
Revenue Requirement:				\$ 150,336
Exhibit 3.6 Capital Reserves				
Annual Capital Reserves				\$ 34,920
Exhibit 3.7 Rate Design				
System Fees <i>(Paid by all customers)</i>				\$ 10.25
Capital Reserve Account Fees <i>(Paid by all customers)</i>				\$ 15.00
Total Monthly Minimum Fee <i>(Paid by all customers. This is the amount paid by all standby customers. See below for the amount paid by customers connected to the sewer system.)</i>				\$ 25.25
Additional Monthly Usage Fees <i>(Paid only by the 130 customers connected to the sewer system. This is in addition to the "Total Monthly Minimum.")</i>				\$ 59.00
Total Monthly Fee <i>(Paid only by 130 customers connected to water system)</i>				\$ 84.25
Exhibit 3.8 Special Assessment				
Total Special Assessment Due				\$ 204.69
Exhibit 3.11 Interim Rates				
This is the monthly amount underpaid during the interim rate period from May 14, 2012 to the date of Commission approval of general rates. Calculation of total amount owed = (nderpayment amount times # months between 05/14/12 and the effective date of new rates)	Standby Customers	Connected Customers		
	\$0.85	\$27.19		

* Only selected amounts are listed under each exhibit. Please see referenced exhibit for complete details.

Mountain Sewer
General Rate Case Increase
Income Statement Analysis

Exhibit 3.2
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

		A	B	C		D			
	Description	NARUC Account Numbers	Amounts per Initial General Rate Case Request	Amounts per Revised General Rate Case Request	Division Adjustments	Adjusted Amounts for 2012			
1	REVENUES								
1	Flat Rate Revenues								
2	Usage Fees	521a			(a)	\$ 92,040.00			
3	System Fees	521	<i>The revenue categories and amounts per the initial and revised General Rate Case Request by Mountain Sewer were categorized differently than the Division's. Because of this, comparison by individual category is not meaningful, therefore, the Division includes only totals in these columns.</i>			(b)			
4	Connected Customers	521b							15,990.00
5	Standby Customers	521c							7,872.00
6	Fees required to Fund the Capital Reserves				(c)	34,920.00			
7	Total Collections (Revenues)		\$ 103,643.00	\$ 151,860.00	\$ 12,786.00	(d) \$ 150,822.00			
8	OPERATION AND OTHER EXPENSES								
9	Operation & Maintenance Expenses								
9	Salaries & Wages - Office Employees	701	\$ 6,600.00	\$ 7,200.00		\$ 7,200.00			
10	Contractual Services - Engineering	731	1,200.00	15,600.00	(e)	15,600.00			
11	Contractual Services - Accounting	732	1,500.00	1,500.00		1,500.00			
12	Contractual Services - Legal	733	1,500.00	4,000.00		4,000.00			
13	Contractual Services - Management Fees	734	24,000.00	24,000.00	(f)	24,000.00			
14	Contractual Services - Other and Annual Inspection of System	740	2,300.00	2,300.00	500.00 (g)	2,800.00			
15	Repairs and Maintenance	740a			\$ 3,200.00 (g)	3,200.00			
16	Purchased Power	715	5,400.00	5,400.00	(h)	5,400.00			
17	Chemicals	718	150.00	150.00		150.00			
18	Materials and Supplies	720	1,500.00	1,500.00	(i)	.00			
19	Insurance Expense (Liability)	757	12,000.00	10,025.00	(j)	9,400.00			
20	Regulatory Commission Expense - Amortization of Rate Case Expense	766	11,656.00	33,524.00	(k)	26,172.88			
21	Regulatory Commission Expense (Annual Fees to Utah PSC)	767			50.00 (g)	50.00			
22	Miscellaneous Expense	775	3,760.00	3,760.00	(g)	.00			
23	Association/Membership Dues	775a			210.00 (g)	210.00			
24	Office Supplies and Postage	775b			1,500.00 (i)	1,500.00			
25	Bank Charges	775c			50.00 (g)	50.00			
26	Other Supplies	775d			250.00 (g)	250.00			
27	Total Operation & Maintenance Expenses		\$ 71,566.00	\$ 108,959.00	(\$ 7,476.12)	\$ 101,482.88			
28	Other Expense								
29	Annual Depreciation Expense	403	\$ 26,766.00	\$ 35,414.00	(l)	\$ 34,913.19			
30	Estimated Federal and State Income Tax	409	185.00	283.00		283.00			
31	Other Tax (Property Tax)	408	4,200.00	5,794.00		5,794.00			
32	Total Other Expense (lines 30 + 31)		\$ 4,385.00	\$ 6,077.00	\$.00	\$ 6,077.00			

Operational Expenses			
System Expenses (o)	% Applied	Usage Expenses (p)	% Applied
\$ 1,440.00	20%	\$ 5,760.00	80%
1,560.00	10%	14,040.00	90%
150.00	10%	1,350.00	90%
400.00	10%	3,600.00	90%
2,400.00	10%	21,600.00	90%
280.00	10%	2,520.00	90%
320.00	10%	2,880.00	90%
0.00	0%	5,400.00	100%
0.00	0%	150.00	100%
0.00		0.00	
0.00	0%	9,400.00	100%
2,617.29	10%	23,555.59	90%
0.00	0%	50.00	100%
0.00		0.00	
0.00	0%	210.00	100%
300.00	20%	1,200.00	80%
0.00	0%	50.00	100%
0.00	0%	250.00	100%
\$ 9,467.29		\$ 92,015.59	
To Exh 3.7, A18		To Exh 3.7, C11	

Mountain Sewer
 General Rate Case Increase
 Income Statement Analysis

Exhibit 3.2
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

		A	B	C		D	
	Description	NARUC Account Numbers	Amounts per Initial General Rate Case Request	Amounts per Revised General Rate Case Request	Division Adjustments		Adjusted Amounts for 2012
33	Total Operating & Other Expenses <i>(line 27 + line 32)</i>		\$ 75,951.00	\$ 115,036.00	(\$ 7,476.12)		\$ 107,559.88
34	Net Operating Income/(Loss) <i>(line 7 - line 33)</i>		\$ 27,692.00	\$ 36,824.00			\$ 43,262.12
35							
36	Capital Reserve Funding		\$ 26,766.00	\$ 35,414.00	(\$ 494.00)	(c)	\$ 34,920.00
37	Projected Annual Amount Over/(Under) Earned					(m)	486.22
38	Total Income less Funding Requirements <i>(Return on Investment)</i> <i>(line 34 - line 36 - line 37)</i>		\$ 926.00	\$ 1,410.00	\$ 6,445.90	(n)	\$ 7,855.90

[From Exh 3.6. A2](#)

[See Exh 3.5. B3](#)

Comments and notes

The purpose of this exhibit is to determine fair, accurate and necessary expenses incurred in the safe and efficient operation of the sewer system, building reserves adequate for unforeseen and future capital expenditures, maintaining the infrastructure and ensuring that it is a self-sustaining entity.

Footnotes:

(a) These are the fees paid for solely by the active connected customers to the sewer system. These fees are intended to cover the portion of the expenses attributed to the customers who actively use the system.

(b) These fees are paid for equally by the active connected customer to the sewer system and standby customers. The total System Fees are made up of the following:

1. Direct System Related Expenses,
 2. Return on Investment,
 3. Other Taxes (Property Taxes) and
 4. Estimated Federal and State Taxes
- See Exhibit 3.7 for additional details.

The expenses covered by the system fees are considered fixed costs and do not typically vary with the amount of sewer processed. The fixed costs are associated with making the service available at all times, whether the service is used or not. It is the system's obligation to have the service available to its customers 365 days per year, 24 hours a day.

Note: The developer(s) are also required to pay system fees on lots that meet the definition of standby in the tariff, regardless of their ownership status or relationship to Mountain Sewer.

(c) These are the annual fees required to satisfy the funding of the Capital Reserve Account. Capital reserves are to be used exclusively for capital replacement, improvements and major restoration of capital assets. See Exh 3.6 for further details and calculations.

(d) This is the total amount needed to fully fund the operations, taxes, capital reserve requirements and return on investment.

(e) The wages listed for engineering expenses is to cover the wages of Jim Banks, who is a State licensed Certified Operator. Mr. Banks inspects all components of the sewer system three times per week and performs scheduled maintenance as well as any necessary repairs.

Comments and notes

(f) These are wages paid to Mr. Ray Bowden, who is the president and manager of Mountain Sewer. Mountain Sewer obtained other bids for management of the company. United Mechanical came back with a bid of \$2,400 per month (\$28,800 per year) to manage the company. Because Mr. Bowden, who has many years of experience and is more than qualified to operate the sewer company, is willing to run and operate Mountain Sewer for \$24,000 per annum. Mountain Sewer ratepayers are receiving a good value for their money.

(g) The Miscellaneous Expense amount of \$3,760, as requested by Mountain Sewer, was allocated to other expense categories to ensure better controls. The allocation of the \$3,760 is as follows:

\$3,200	Repairs and Maintenance
50	Regulatory Commission Expense (Annual Fees to Utah PSC)
210	Association/Membership Dues
50	Bank Charges
250	Other Supplies

(h) The power bills provided by Mountain Sewer shows that the amounts from February 2012 through June 2012 are fairly consistent. The annual amount of the five-month average of these bills, plus a 15% margin of error is \$3,535. Upon further discussion with Mountain Sewer, the additional \$1,865 per annual (\$155.42 monthly billing amount addition) is to cover the additional electricity use of the blowers used in the ponds that were not fully operational in the five-month average, above. The funding for the rebuilt blowers and blower control panels is recommended in the Special Assessment, Exhibit 3.8.

(i) NARUC account number 720 is for Materials and Supplies, which is to be used for all materials and supplies used in operation and maintenance of the sewer system. The Division removed this amount from Materials and Supplies and added it to Office Supplies and Postage, below.

(j) Insurance Expense was adjusted to remove the portion that covers Mountain Sewer's sister company, Lakeview Water.

(k) Mountain Sewer has requested reimbursement of legal fees and accounting fees as calculated in Exhibit 3.9. These costs are with the Rate Case and other issues associated with Mountain Sewer. These costs are due to the following companies:

These total recommended legal and accounting costs per Exhibit 3.9 will be amortized over 60 months with an interest rate of 6%. The Division verified the amount, with 6% interest, with the following formula: $=PMT((0.06/12),(5*12),Principal,0)*12$.

Comments and notes

The legal fees provided by Mountain Sewer and its legal council are found in Exhibit 3.9. The Division has reviewed these entries and have carried them forward, using the formula above.

(l) The Depreciation Expense is included here for reference only. The amount of the annual depreciation expense is used to fund the capital reserve account and is included in lines 6 and 36 of this work paper.

(m) This line item captures any overages as a result of rounding the various revenue requirements amounts up to the nearest 25¢. This amount is relatively immaterial. See Exhibit 3.7 for more details.

(n) This amount is also referred to as the “allowed rate of return.” It is the return or profit a utility is allowed an opportunity to earn. It is calculated as a percentage of the utility’s rate base. See Exhibits 3.4 and 3.5 for additional details.

(o) System Expenses - The system expenses are costs associated with making the service available at all times, whether the service is used or not. It is the system’s obligation to have the service available to its customers 365 days per year, 24 hours a day. These costs are paid for through rates equally by all connected customers and standby customers.

(p) Usage Expenses - Usage expenses are those expenses that are used, primarily by those customers connected to the sewer system.

(q) The Engineering Report, Exhibit 2, recommends that the system be inspected on a regular scheduled basis. The Division has included an additional \$500 in "Other Contractual Services" for the purpose of hiring a qualified independent engineer to review and assess the sewer system on an on-going basis.

Note: Percentages were assigned to each of the system expenses in order to best allocate the expenses to the customer group that utilized the service.

Mountain Sewer
General Rate Case Increase
Depreciation Expense and Accumulated Depreciation Reconciliation

Exhibit 3.3a
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Acct #	Account Name	A Depreciation Rate Applied	B Average Service Life (Years) (3)	C 2010 Plant Accounts					D 2011 Plant Accounts					E PROJECTED 2012 Plant Accounts					
				Beginning Balance 1984	Beginning Balance	Additions	Balance at end of Year	Annual Depreciation Expense for Year	Accum Depreciation through the end of Year	Beginning Balance	(4) Additions	Balance at end of Year	Annual Depreciation Expense for Year	Accum Depreciation through the end of Year	Beginning Balance	(5) Additions	Balance at end of Year	Annual Depreciation Expense for Year	Accum Depreciation through the end of Year
351	Organization																		
352	Franchises																		
353	Land and Land Rights			77,760	77,760		77,760			77,760		77,760			77,760		77,760		
354	Structures And Improvements (1986)	3.33%	30		7,000		7,000	(233)	(5,833)	7,000		7,000	(233)	(6,067)	7,000		7,000	(233)	(6,300)
354	Structures And Improvements	3.33%	30		58,289		58,289	(1,943)	(9,715)	58,289		58,289	(1,943)	(11,658)	58,289		58,289	(1,943)	(13,601)
360	Collection Sewers - Force	2.00%	50																
361	Collection Sewers - Gravity	2.00%	50																
362	Special Collecting Structures	2.00%	50		334,088		334,088	(6,682)	(66,818)	334,088		334,088	(6,682)	(73,499)	334,088		334,088	(6,682)	(80,181)
362	Special Collecting Structures (6)	2.00%	50		(334,088)		(334,088)	273,952	334,088	(334,088)		(334,088)	6,682	340,770	(334,088)		(334,088)	6,682	(80,181)
363	Services To Customers (1)	2.00%	50	36,000	372,000	3,000	375,000	(7,500)	(69,960)	375,000	3,000	378,000	(7,560)	(77,520)	378,000	12,000	390,000	(7,800)	(85,320)
364	Flow Measuring Devices	10.00%	10								21,877	21,877	(2,188)	(2,188)	21,877		21,877	(2,188)	(4,375)
365	Flow Measuring Installations	10.00%	10																
370	Receiving Wells	3.33%	30																
371	Pumping Equipment (1997)	12.50%	8		18,467		18,467		(18,467)	18,467		18,467		(18,467)	18,467		18,467		(18,467)
371	Pumping Equipment	12.50%	8		19,292		19,292	(2,412)	(14,469)	19,292	12,700	31,992	(3,999)	(18,468)	31,992	790	32,782	(4,098)	(22,566)
380	Treatment and Disposal Equipment	5.00%	20	111,659	111,659		111,659		(111,659)	111,659		111,659		(111,659)	111,659	18,603	130,262	(930)	(112,589)
381	Plant Sewers	5.00%	20																
382	Outfall Sewer Lines	3.33%	30	367,581	367,581		367,581	(12,253)	(330,823)	367,581		367,581	(12,253)	(343,076)	367,581	1,000	368,581	(12,286)	(355,362)
389	Other Plant & Miscellaneous Equipment	6.67%	15																
390	Office Furniture and Equipment	6.67%	15																
391	Transportation Equipment	20.00%	5																
393	Tools, Shop and Garage Equipment	5.00%	20																
395	Power Operated Equipment	5.00%	20		15,625		15,625	(781)	(7,813)	15,625		15,625	(781)	(8,594)	15,625		15,625	(781)	(9,375)
396	Communication Equipment	10.00%	10													6,400	6,400	(640)	(640)
397	Miscellaneous Equipment	10.00%	10								28,784	28,784	(2,878)	(2,878)	28,784	11,356	40,140	(4,014)	(6,892)
398	Other Tangible Plant																		
	Tree Farm (\$3,626 in 2002) (2)																		
	TOTALS			\$593,000	\$1,047,673	\$3,000	\$1,050,673	\$242,149	(\$301,468)	\$1,050,673	\$66,361	\$1,117,034	(\$31,835)	(\$333,304)	\$1,117,034	\$50,149	\$1,167,183	(\$34,913)	(\$795,849)

(1) This amount represents the customer connections fees. The infrastructure to connect each customer was turned over to Mountain Sewer.

(2) The tree farm is not an allowable expense and therefore should not be included in the Depreciation Schedule.

(3) The Average Service Life used originally by Mountain Sewer since 1984 to depreciate their assets were not those recommended by NARUC. Mountain Sewer used Average Service Life based on their best judgment since no direction specifically regarding sewer or waste water was available from the Division, the PSC or NARUC. The Division has since found average service lives for sewer or waste water companies recommended by NARUC and used by other States. The Division has included the average service lives and corresponding rates in this schedule.

(4) The additions for 2011 represent the additions and capital improvements that were omitted from the Special Assessment. Since these assets were not contributed by the customers through the Special Assessment they are not included in the CIAC schedule.

(5) The additions for 2012 are the additions and capital improvements that are to be completed during 2012 and will be funded through the Special Assessment. Since the assets in question are funded by the customers through the Special Assessment they will also be included in the CIAC schedule. The additional \$12,000 under "Services to Customers" brings the total customer connection fees to 130 customers that is projected by the end of 2012.

(6) According to the Engineering Report, Exhibit 2, the fourth holding pond is currently not being used and is in disrepair. Additionally, the capacity of the sewer system without the fourth storage pond is adequate to accommodate the existing connections, the 100 connections allocated to the county and the additional 120 proposed connections. Therefore, the fourth storage pond is not used and useful and is omitted from the Utility Plant in Service and its corresponding depreciation expense.

Mountain Sewer

General Rate Case Increase

Contribution in Aid of Construction (CIAC) and the Accumulated Amortization

Depreciation Rates for Water Utilities Per R746-332				2010 Plant Accounts					2011 Plant Accounts					PROJECTED 2012 Plant Accounts					
Acct #	Account Name	Depreciation Rate Applied	Average Service Life (Years) (3)	Beginning Balance 1984	Beginning Balance	Additions	Balance at end of Year	Annual CIAC for Year	Annual Amortization of CIAC through the end of Year	Beginning Balance	Additions	Balance at end of Year	Annual CIAC for Year	Annual Amortization of CIAC through the end of Year	Beginning Balance	(4) Additions	Balance at end of Year	Annual CIAC for Year	Annual Amortization of CIAC through the end of Year
351	Organization																		
352	Franchises																		
353	Land and Land Rights			77,760	77,760		77,760			77,760		77,760			77,760		77,760		
354	Structures And Improvements (1986)	3.33%	30		7,000		7,000	(233)	(5,833)	7,000		7,000	(233)	(6,067)	7,000		7,000	(233)	(6,300)
354	Structures And Improvements	3.33%	30		58,289		58,289	(1,943)	(9,715)	58,289		58,289	(1,943)	(11,658)	58,289		58,289	(1,943)	(13,601)
360	Collection Sewers - Force	2.00%	50																
361	Collection Sewers - Gravity	2.00%	50																
362	Special Collecting Structures	2.00%	50		334,088		334,088	(6,682)	(66,818)	334,088		334,088	(6,682)	(73,499)	334,088		334,088	(6,682)	(80,181)
362	Special Collecting Structures (5)	2.00%	50		(334,088)		(334,088)	273,952	334,088	(334,088)		(334,088)	6,682	340,770	(334,088)		(334,088)	6,682	(80,181)
363	Services To Customers (1)	2.00%	50	36,000	372,000	3,000	375,000	(7,500)	(69,960)	375,000	3,000	378,000	(7,560)	(77,520)	378,000	12,000	390,000	(7,800)	(85,320)
364	Flow Measuring Devices	10.00%	10																
365	Flow Measuring Installations	10.00%	10																
370	Receiving Wells	3.33%	30																
371	Pumping Equipment (1997)	12.50%	8		18,467		18,467		(18,467)	18,467		18,467		(18,467)	18,467		18,467		(18,467)
371	Pumping Equipment (2005)	12.50%	8		19,292		19,292	(2,412)	(14,469)	19,292		19,292	(2,412)	(16,881)	19,292	790	20,082	(2,510)	(19,391)
380	Treatment and Disposal Equipment	5.00%	20													18,603	18,603	(930)	(930)
381	Plant Sewers	5.00%	20																
382	Outfall Sewer Lines	3.33%	30													1,000	1,000	(33)	(33)
389	Other Plant & Miscellaneous Equipment	6.67%	15																
390	Office Furniture and Equipment	6.67%	15																
391	Transportation Equipment	20.00%	5																
393	Tools, Shop and Garage Equipment	5.00%	20																
395	Power Operated Equipment	5.00%	20		15,625		15,625	(781)	(7,813)	15,625		15,625	(781)	(8,594)	15,625		15,625	(781)	(9,375)
396	Communication Equipment	10.00%	10													6,400	6,400	(640)	(640)
397	Miscellaneous Equipment	10.00%	10													11,356	11,356	(1,136)	(1,136)
398	Other Tangible Plant																		
	Tree Farm (\$3,626 in 2002) (2)																		
TOTALS				\$113,760	\$568,433	\$3,000	\$571,433	\$254,401	\$141,014	\$571,433	\$3,000	\$574,433	(\$12,929)	\$128,085	\$574,433	\$50,149	\$624,582	(\$16,007)	(\$315,555)

Contributions in Aid of Construction (CIAC) are items that were essentially donated (contributed) to the company, typically by the developer (infrastructure) or by customers (connection fees). All capital assets, regardless of their funding source, are included in the depreciation schedule. Those capital assets that were contributed are included in the CIAC schedule where they are deducted from the total assets included in the ratebase. For ratemaking purposes, any depreciation expense taken on contributed assets is offset by the amortization of CIAC.

(1) This amount represents the customer connections fees. The infrastructure to connect each customer was turned over to Mountain Sewer.

(2) The tree farm is not an allowable expense and therefore should not be included.

(3) The Average Service Life used originally by Mountain Sewer since 1984 to depreciate their assets were not those recommended by NARUC. Mountain Sewer used Average Service Life based on their best judgment since no direction specifically regarding sewer or waste water was available from the Division, the PSC or NARUC. The Division has since found average service lives for sewer or waste water companies recommended by NARUC and used by other States. The Division has included the average service lives and corresponding rates in this schedule.

(4) The additions for 2012 are the additions and capital improvements that are to be completed during 2012 and will be funded through the Special Assessment. Since the assets in question are funded by the customers through the Special Assessment they will also be included in the CIAC schedule. The additional \$12,000 under "Services to Customers" brings the total customer connection fees to 130 customers that is projected by the end of 2012.

(5) According to the Engineering Report, Exhibit 2, the fourth holding pond is currently not being used and is in disrepair. Additionally, the capacity of the sewer system without the fourth storage pond is adequate to accommodate the existing connections, the 100 connections allocated to the county and the additional 120 proposed connections. Therefore, the fourth storage pond is not used and useful and is omitted from the Utility Plant in Service and its corresponding depreciation expense.

Note: Items highlighted in yellow indicate additions to the schedule.

Mountain Sewer
 General Rate Case Increase
 2010 Depreciation Schedule

Exhibit 3.2c
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

2010 Federal Depreciation Schedule Used for Acquisition Dates and Amounts

2010 Federal Depreciation Schedule										
MOUNTAIN SEWER CORPORATION 87-0408422								06-23-2011		
Description	Date	Method	Year	Cost	Land/ Other	\$179	Spec Allow	Basis	Prior	Current
Form 1120S										
ADDITIONAL IMPR	03-20-86	150DBHY	15	7,000	0	0	0	7,000	7,000	0
EQUIPMENT	06-30-01	200DBHY	7	15,625	0	0	0	15,625	14,210	0
LAND	04-30-84	Land	0	77,760	77,760	0	0	0	0	0
OUTFALL SEWER LINES	04-30-84	S/LHY	15	367,581	0	0	0	367,581	367,581	0
PUMP	12-01-05	150DBMQ	15	19,292	0	0	0	19,292	6,794	1,250
REBUILD PUMP	10-01-97	S/LHY	10	18,467	0	0	0	18,467	18,412	0
STORAGE POND	10-14-01	S/LMQ	30	334,088	0	0	0	334,088	102,138	11,135
STRUCTURES & IMPROVE	09-01-06	150DBHY	15	58,289	0	0	0	58,289	17,923	4,039
TREAT DISPOSAL	04-30-84	S/LHY	10	111,659	0	0	0	111,659	111,659	0
TREE FARM	02-04-02	150DBHY	15	3,626	0	0	2,888	738	956	0
10 Assets	Totals:			1,013,387	77,760	0	2,888	932,739	646,673	16,424
10 Assets	Grand Totals:			1,013,387	77,760	0	2,888	932,739	646,673	16,424
Balance Sheet Reconciliation										
Grand Totals:				1,013,387	77,760	0	2,888	932,739	646,673	16,424
Less Future Purchases:				0	0	0	0	0	0	0
Less Current Year Disposals:				0	0	0	0	0	0	0
End of Year Totals:				1,013,387	77,760	0	2,888	932,739	646,673	16,424
Buildings and Other Depreciable Assets:				935,627					Prior Depreciation:	646,673
									Current Depreciation:	16,424
									179:	0
									Special Depreciation Allowance:	2,888
									Ending Accumulated Depreciation (Per Balance Sheet):	665,985
Land:				77,760						
Intangible Assets (Amortizable Only):				0					Prior Amortization:	0
									Current Amortization:	0
									179:	0
									Special Depreciation Allowance:	0
									Ending Accumulated Amortization (Per Balance Sheet):	0

Mountain Sewer
General Rate Case Increase
Ratebase Calculations

Exhibit 3.4
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

	A	B	C	
Description	Company Proposed Ratebase [from Annual Reports]	Adjustments	Division Proposed Ratebase	Reference
1 Utility Plant In Service	\$ 1,125,713.00	\$ 41,470.13	\$ 1,167,183.13	From Exh 3.3a, Column K
2 Accumulated Depreciation	(664,630.00)	(131,219.23)	(795,849.23)	From Exh 3.3a, Column M
3 Land and Land Rights (Already included in Line 1, above)				
4 Net Utility Plant In Service	\$ 461,083.00	(\$ 89,749.10)	\$ 371,333.90	
5 Customer Deposits	\$.00	\$.00	\$.00	
6 Contributions In Aid of Construction	(387,000.00)	(237,582.08)	(624,582.08)	From Exh 3.3b, Column K
7 Accum. Amort. CIAC	.00	315,554.72	315,554.72	From Exh 3.3b, Column M
8 Cash Working Capital (a)	13,433.00	(921.41)	12,511.59	(a)
9 Net Working Capital	(\$ 373,567.00)	\$ 77,051.23	(\$ 296,515.77)	
10 Total Ratebase (Line 4 + Line 9)	\$ 13,433.00	\$ 61,385.13	\$ 74,818.13	To Exh 3.5, A1
(a) Cash Working Capital Calculation:				
11 Cash on Hand	\$.00	\$.00	\$.00	
12 Total Operations & Maintenance Expense	108,959.00	(7,476.12)	101,482.88	From Exh 3.2, D27
13 Less: Purchased Water	.00	.00	.00	
14 Adjusted Total Operations & Maintenance Exp.	\$ 108,959.00	(\$ 7,476.12)	\$ 101,482.88	
15 Cash Working Capital to allow for 45 days of cash on hand (line 14 X (45/365))	\$ 13,433.30	(\$ 921.71)	\$ 12,511.59	

Mountain Sewer's rate base consists of its investment in facilities (Infrastructure, buildings, land, etc.) and the operating funds, or "working capital," necessary to operate for 45 days on a day-to-day basis.

Infrastructure that is contributed to Mountain Sewer by customers or developer(s) is deducted from the total Utility Plant in Service to ensure that only Mountain Sewer's investment in its facilities is included in the ratebase.

Mountain Sewer
 General Rate Case Increase
 Revenue Requirements

Exhibit 3.5
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

		A	B	
	Description	Amount		Reference
1	Rate Base	\$ 74,818.13		From Exh 3.4, C10
2	Rate Of Return On Investment	10.50%		
3	Return On Investment [line 1 x line 2]		\$ 7,855.90	To Exh 3.7, A19
4	Capital Reserve Funding		34,920.00	From Exh 3.6, A2
5	Revenue Requirement Before Taxes	\$ 42,775.90		
6	Estimated Federal and State Taxes <i>(Estimated by Mountain Sewer's Accountant)</i>		283.00	To Exh 3.2, D30 & To Exh 3.7, A21
7	Other Taxes (Property Taxes)		5,794.00	
8	Total Operation and Maintenance Expense		101,482.88	From Exh 3.2, D27
9	Revenue Requirement [lines 3 + 4 + 6 + 7 + 8]		\$ 150,335.78	To Exh 3.7, F1

Revenue requirements are defined as the amount of money that a utility must receive from its customers to cover its costs, operating expenses, taxes, capital reserve account funding, interest paid on debts owed and a reasonable return on rate base.

Mountain Sewer

General Rate Case Increase

Capital Reserves

Exhibit 3.6

Dockets 11-097-01, 11-097-02 & 11-097-03

Mark Long

A

	Description		Amount	References
	ANNUAL CAPITAL RESERVE AMOUNT			
1	Annual Depreciation Expense		\$ 34,913.19	From Exh. 3.3a, Col L
				To Exh 3.7, C6
2	Minimum Targeted Amount for Annual Reserve		\$ 34,920.00 (a)	To Exh 3.2, D36

Comments:

Capital reserves are to be used for capital replacement, improvements and major restorations and are funded through rates paid equally by all connected and standby customers.

Footnote(s):

The targeted minimum amount to be set aside annually for capital reserves is equal to the company's annual depreciation expense prior to making any adjustments for Contributions in Aid of Construction (CIAC). CIAC is not deducted in calculating the capital reserve because over time, assets of the company will eventually need repaired or replaced whether or not the asset was invested in by the company or otherwise contributed.

(a) The capital reserve funding amount is obtained by dividing the Annual Depreciation Expense by the number of total customers and then rounding up to the nearest 25 cents and then multiplying this amount by the total number of customers. See 3.7, F9 for further details.

Mountain Sewer
 General Rate Case Increase
 Rate Design

Exhibit 3.7
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

Description	A		B	C	D	E		F	References
					Monthly	Rounded Up to Nearest 25¢	Annual		
1 ANNUAL REVENUE REQUIREMENTS							\$150,335.78	(a)	From Exh 3.5, B9
REVENUE FROM SYSTEM FEES									
2 Revenue Required to Fund System Expenses of:				\$23,400.19	(b)				From Col A, Line 22 Below
	System's Total Connections		Billing Periods						
3	194		12						
4 Monthly System Fees					\$10.05	\$10.25		(c)	From Col D, Line 26 Below
5 Annual Revenue Generated from System Fees (# Total Connections X # Billing Periods X Rounded Monthly System Fees)							\$23,862.00	(d)	
REVENUE FROM CAPITAL RESERVE ACCOUNT FEES									
6 Revenue Required to Fund Capital Reserve Account of:				\$34,913.19	(e)				From Exh 3.6, A1
	System's Total Connections		Billing Periods						
7	194		12						
8 Monthly Capital Reserve Account Fees (Column C line 6 ÷ # Total Connections ÷ # Billing Periods)					\$15.00	\$15.00		(f)	
9 Annual Revenue Generated by Capital Reserve Fees (# Total Connections X # Billing Periods X Rounded Capital Reserve Account Fees)							\$34,920.00	(g)	
10 Monthly Minimum Billing Amount for All Customers (lines 4 + 8)						\$25.25		(h)	
REVENUE FROM USAGE FEES, (Connected Customers)									
11 Revenue Required to Fund Fixed Usage Expenses of:				\$92,015.59	(i)				From Exh 3.2, F27
	Connections		Billing Periods						
12 Number of Projected Connections in 2010	130		12						
13 Monthly Fixed Usage Fees (Column C line 11 ÷ # Connections ÷ # Billing Periods)					\$58.98	\$59.00		(j)	
14 Annual Revenue From Connected Customer Usages (# Connections X # Billing Periods X Rounded Minimum Monthly Billing)							\$92,040.00	(k)	
15 Total Monthly Minimum Billing Amount for Connected Users Only (line 10 + 13)						\$84.25		(l)	
16 Total Annual Revenue (lines 5 + 9 + 14)							\$150,822.00	(m)	
17 Projected Annual Amount Over/(Under) Earned (line 16 - line 1)							\$486.22	(n)	

Mountain Sewer
General Rate Case Increase
Rate Design

Exhibit 3.7
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Description	A	B	C	D	E	F	References
				Monthly	Rounded Up to Nearest 25¢		
System Fees							
		Annual Amts					References
18	Direct System Related Expenses	\$9,467.29					From Exh 3.2, E27
19	Return on Investment	7,855.90					From Exh 3.5, B3
20	Other Taxes (Property Taxes)	5,794.00					
21	Estimated Federal and State Taxes	283.00					From Exh 3.5, B6
22	Total System Fees	\$23,400.19					To Col C, Line 2 Above
23	Number of Standby Customers	64					Pre-filed testimony indicates that there will be 64 standby Customers by the end of 2012.
24	Number of Projected Connections	130					Pre-filed testimony indicates that one new connection will be added in 2012. This is added to the 129 connections as of April 6, 2012.
25	Total System Connections	194					
26	Total Monthly System Fees per Total System Connections <i>[[line 22 ÷ line 25 ÷ 12 months]</i>				\$10.05		To Col D, Line 4 Above

Footnotes:

- (a) This is the Annual Revenue Requirements that Mountain Sewer must receive from its customers.
- (b) This is the annual System Expenses that must be funded through the System fees to meet Mountain Sewer's basic System costs.
- (c) This monthly rate funds the annual System Expense amount and is paid for on an equal basis by all connected and stand-by customers.
- (d) This amount is the annual revenue collected from the monthly System rates. Compare this annual revenue to the annual expense amount that must be funded per column C, line 2. Amounts are slightly different due to rounding.
- (e) This is the annual Capital Reserve Account amount funded through the Capital Reserve fees.
- (f) This monthly rate funds the annual Capital Reserve Account and is paid for on an equal basis by all by all connected and stand-by customers.
- (g) This amount is the annual revenue collected from the monthly Capital Reserve rates. Compare this annual revenue to the annual expense amount that must be funded per column C, line 6. Amounts are slightly different due to rounding.
- (h) This amount is the total monthly bill for standby customers.
- (i) This is the annualized Usage Expenses that must be funded through the usage rates for usage related costs. This is a charge to connected customers only.
- (j) This monthly rate funds the annual Usage Expense amounts and is paid for on an equal basis by the customers connected to the sewer system. This rate is paid in addition to the 'Monthly Minimum Billing Amount for All Customers.'
- (k) This amount is the annual revenue collected from the monthly Usage rates. Compare this annual revenue to the annual expense amount that must be covered per column C, line 11. Amounts are slightly different due to rounding.
- (l) This amount is the total of the System fees and the Usage fees. This will be the total monthly bill for those customers connected to the system.
- (m) This is the Total Annual Revenues collected based on the various annual revenue categories discussed above. Compare this to the Revenue Requirement per column F, line 1. Amounts are slightly different due to rounding.
- (n) The amount is the difference between the Revenue Requirement (Column F, line 1) and the Total Annual Revenues (Column F, line 26) collected from the various rate billing categories. In this case, it shows a small over collection that is not material.

Mountain Sewer
General Rate Case Increase
Special Assessment

Exhibit 3.8
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Items Completed						
Check No.	Description	Memo		Revised Amount Requested by Mountain Sewer on 07/26/2012 in Pre-Filed Testimony	Division Adjustments	Adjusted Amounts
	Net operating loss (July 11-present) of \$47,965.70 <i>(\$97,965.70 less: \$50,000 legal fees amortized in rate case)</i>	From profit & loss (Test Year Projections), Updated Mountain Sewer Exhibit G.xls	(a)			
	Bank Service Charges			\$500.00	(\$500.00)	\$0.00
Various	Clerical/Administration		(b)	6,005.07	(6,005.07)	0.00
Various	Engineering Fees		(b)	11,565.75	(11,565.75)	0.00
1005	Insurance Expense		(c)	9,025.23	(9,025.23)	0.00
Various	Interest Expense		(d)	1,542.09	(1,542.09)	0.00
	Maintenance/Contract Labor		(e)	38,858.24	(38,858.24)	0.00
1012	<i>IFA (Weed Control) 09/23/2011</i>	\$170.00				
1013	<i>A-1 Pumping (53105-53340-48361-53391) 09/23/2011</i>	857.50				
1014	<i>Green Hills Management (Sewer Pond Maint) 09/28/2011</i>	1,890.00				
1017	<i>Twin D Inc (9602) 09/30/2011</i>	2,000.00				
1019	<i>Summers Farms (56) (mowing) 10/03/2011</i>	400.00				
1022	<i>SOS Staffing 10/04/2011</i>	215.74				
1028	<i>S&S Excavating (12258) 10/25/2011</i>	812.50				
1038	<i>Mark Greene 11/16/2011</i>	800.00				
1048	<i>Mark Greene 12/13/2011</i>	300.00				
1209096	<i>Mitch Winegar-Utah Pump 12/13/2011</i>	25,000.00				
1057	<i>Mitch Winegar-Utah Pump 01/13/2012</i>	4,200.00				
1073	<i>Mark Greene 03/20/2012</i>	140.00				
1074	<i>Mitch Winegar - Utah Pump 04/04/2012</i>	1,075.00				
1081	<i>A-1 Pumping 04/11/2012</i>	997.50				
	Total Maintenance/Contract Labor (Lines 11 through 24)	\$38,858.24				
Various	Office Supplies		(f)	591.91	(591.91)	0.00
1042	Real Property Taxes		(f)	5,794.00	(5,794.00)	0.00
Various	Power		(f)	2,584.83	(2,584.83)	0.00
Various	Telephone & Internet Expense		(f)	618.85	(618.85)	0.00
NA	Sewer Revenues from July 2011 - May 2012	Revenue Amounts used to off-set Expenses	(g)	(29,390.27)	29,390.27	0.00
Various	Total Net Operating Losses (July 2011 through May 2012)		(a)	\$47,695.70	(\$47,695.70)	\$0.00

Mountain Sewer
General Rate Case Increase
Special Assessment

Exhibit 3.8
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Items Completed							
33							
34	1016	S&S Excavating (10/04/2011)	Install cleanouts/repair sewer lines	(h)	\$21,876.67	(\$21,876.67)	\$0.00
35	1039	ConRock (11/21/2011)	Material & equipment-billed turn-around	(h)	10,945.51	(10,945.51)	0.00
36	1037	S&S Excavating (11/18/2011)	2 manhole installations	(h)	16,723.62	(16,723.62)	0.00
37	1060	Great Basin Engineering (01/27/2012)	Grading & site improvements	(h)	1,115.25	(1,115.25)	0.00
38	Item # 2	Replace discharge flanges in sump (2012)		(h)	12,700.00	(12,700.00)	0.00
39		Total of the 4 lines above			\$63,361.05	(\$63,361.05)	\$0.00
40							
Remaining Items to be Done and Paid							
Item	Description	Memo			Revised Amount Requested by Mountain Sewer on 07/26/2012 in Pre-Filed Testimony	Division Adjustments	Adjusted Amounts
42							
43	1	Stainless Steel Screen		(j)	\$14,500.00		\$14,500.00
44	3	Upgrade alarm system		(j)	6,400.00		6,400.00
45	4	Rebuild Blowers		(j)	4,500.00		4,500.00
46	5	Rebuild Damage Blower Control Panel		(j)	1,156.00		1,156.00
47	6	Replace or repair airline valves		(j)	1,200.00		1,200.00
48	7	Drain upper pond, repair blowers		(j)	4,500.00		4,500.00
49	8	Refurbish old Fly gt pumps		(j)	790.00		790.00
50	9	Reroute storm water drainage manhole		(j)	1,000.00		1,000.00
51	10	Complete dump station Roto Mill materials		(j)	4,103.08		4,103.08
52	11	Past Due Accounting Fees to Lynn Wood		(k)	6,215.00	(\$6,215.00)	0.00
53	14	Past Due Engineering Expense to Jim Banks		(k)	11,710.00	(11,710.00)	0.00
54	12	Line of Credit - financing charges		(l)	250.00		250.00
55	13	Line of Credit - interest expense		(l)	4,411.00	(3,100.00)	1,311.00
56		Overage allowance					
57		Total - Remaining Items			\$60,735.08	(\$21,025.00)	\$39,710.08
58							
59		Total: Items Completed & Remaining Items to be Done and Paid	<i>(Lines 32 plus 39 plus 57)</i>	<i>(m)</i>	\$171,791.83	(\$132,081.75)	\$39,710.08
60							

Mountain Sewer
 General Rate Case Increase
 Special Assessment

Exhibit 3.8
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

One-Time Payment and Monthly Payment					
	Description		Revised Amount Requested by Mountain Sewer on 07/26/2012 in Pre-Filed Testimony	Division Adjustments	Adjusted Amounts
63	Total - Remaining Items (From Column F Line 59)		\$171,791.83	(\$132,081.75)	\$39,710.08
64					
65	Number of Active Connections	130			
66	Number of Standby Customers	64			
67	Total number of Active Connections and Standby Customers	194			
68					
69	Special Assessment to be paid by all 194 customers (one-time payment)		\$1,240.94	(\$1,036.25)	\$204.69
70					

Footnotes:

(a) This amount was originally requested by Mountain Sewer which included \$50,000 for legal fees that was later deducted in this same schedule, and included as part of the rates rather than the Special Assessment. The Division removed the \$50,000 in both instances, leaving the net amount the same.

This amount is made up of operational expenses, less revenues from July 11, 2011 (When Mountain Sewer was sold) through the present.

(b) These amounts represent labor charges from July 11, 2011 through the present. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

(c) This is the liability and property insurance expense that was due and paid by KBC Leasing. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

(d) This is the interest charges on the line of credit through the present date. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

(e) These are the remaining labor charges incurred and not covered in lines 6 and 7 above, footnote (b) from July 11, 2011 through the present. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

Note: Labor expenses incurred specifically for jobs associated with capital replacement, improvements and major restorations may qualify for funding from the capital reserve account.

(f) These items represent the costs of the listed items from July 11, 2011 through the present. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

(g) This is Mountain Sewer's income from July 11, 2011 through the present. This amount is included here as a deduction to the expenses listed above. Net operating losses resulting from past or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

Mountain Sewer
General Rate Case Increase
Special Assessment

Exhibit 3.8
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

(h) These items represent the repairs and necessary capital replacement, improvements and major restorations needed by the sewer company to make it safe, reliable and provide adequate levels of service. These items were done on an emergency basis in response to complaints filed by Mountain Sewer customer's for flooding and excessive emergency pumping via pump trucks. All amounts have been verified with the corresponding check numbers listed here.

Typically, costs from past or already incurred costs from normal operations cannot be recovered in future Special Assessments or rates, however, these past costs were necessary to make the sewer system reliable and to provide adequate levels of service. The Division made the necessary adjustments to omit them from the Special Assessment, but add them to the ratebase, where the costs can eventually be recovered as part of the ratebase.

These amounts were added to the depreciation schedule, but not to the CIAC schedule.

(i) This amount is the net total of all of the expenses incurred to date, less the income received to date. All of the items on this schedule is recommended to be disallowed on the Special Assessment.

(j) These amounts represent the items that still need to be done to make the sewer system safe, reliable and provide adequate levels of service. Mountain Sewer has provided detailed explanations for the necessity in their rate case filing and pre-filed testimony.

These items are still pending, but need to be done as soon as possible. They are not typical or recurring expenses that the sewer company will likely have on a continuing basis. Due to the nature and urgency needed to complete them as soon as possible to avoid a potential system shut down, it is recommended that these items remain in the Special Assessment.

These items were added to the 2012 projected depreciation schedule and the CIAC schedule since the assets were contributed by the customers through the Special Assessment.

(k) These two items are past due fees owed for services performed in the year prior to July 2011. The amounts were initially significantly higher, but Mr. Bowden negotiated the amounts down to what is shown here. Past, or already incurred costs from normal operations cannot be recovered in the future through Special Assessments or rates, therefore, the Division made an adjustment to omit this from the Special Assessment.

(l) These lines represent the finance charges and total interest expense for the line of credit used to finance these improvements. The interest expense is based on eight monthly payments at 6.2% interest. On the lower amount approved to be included in the special assessment, the interest expense was adjusted down proportionally.

(m) This is the total amount recommended to be funded through the Special Assessment.

(n) This is the total Special Assessment amount.

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts	
Jun-26-10	Conference with J. Craig Smith regarding case status; email Brian Hahn regarding getting copies of full PSC files for Lakeview Water and Mountain Sewer.	Smith Hartvigsen	\$15.00	(\$15.00)	1	\$0.00
Jun-28-10	Meeting with client, review documents	Smith Hartvigsen	300.00	(300.00)	1	0.00
Jun-29-10	Contacted Division of Public Utilities regarding files. Prepared GRAMA request.	Smith Hartvigsen	70.00	(70.00)	1	0.00
Jun-30-10	Conference with paralegal regarding getting records from PSC [No Charge]	Smith Hartvigsen	0.00	0.00	1	0.00
Jul-02-10	Revised and sent GRAMA request forms.	Smith Hartvigsen	30.00	(30.00)	1	0.00
Jul-05-10	Case management; file case documents and emails [No Charge]	Smith Hartvigsen	0.00	0.00	1	0.00
Jul-09-10	Sent email to Division of Public Utilities regarding GRAMA request.	Smith Hartvigsen	20.00	(20.00)	1	0.00
Jul-19-10	Contacted Division of Public Utilities regarding GRAMA request status.	Smith Hartvigsen	20.00	(20.00)	1	0.00
Jul-20-10	Conference with J. Craig Smith regarding case status; research documents, maps, etc. received from PSC; email J. Craig Smith regarding research findings	Smith Hartvigsen	135.00	(135.00)	1	0.00
Jul-20-10	Traveled to Division of Public Utilities and picked-up GRAMA request.	Smith Hartvigsen	50.00	(50.00)	1	0.00
Jul-21-10	Review and revise letter to Celeste Canning, conference with Jeff Gittins.	Smith Hartvigsen	150.00	(150.00)	1	0.00
Jul-22-10	Review voicemail from Ron Catanzaro; file documents received from PSC	Smith Hartvigsen	15.00	(15.00)	1	0.00
Jul-24-10	Add water rights to email notification service [No Charge]	Smith Hartvigsen	0.00	0.00	1	0.00
Jul-26-10	Meeting with client, make changes to letter, follow up meeting with Jeff Gittins.	Smith Hartvigsen	300.00	(300.00)	1	0.00
Jul-26-10	Phone call with Ron Catanzaro; meeting with Ron and Jeff Catanzaro; conference with J. Craig Smith regarding next steps and new research tasks	Smith Hartvigsen	90.00	(90.00)	1	0.00
Jul-27-10	Review pleadings from PSC rate case to identify what representations were made regarding connection fees	Smith Hartvigsen	75.00	(75.00)	1	0.00
Aug-13-10	Phone call with Ron Catanzaro; fax letter to Ron	Smith Hartvigsen	30.00	(30.00)	1	0.00
Aug-25-10	Phone calls with Ron Catanzaro; locate and fax copies of emails and letters to Ron Catanzaro; review email correspondence from Jim Banks; case management; conference with J. Craig Smith regarding case status and plans moving forward	Smith Hartvigsen	75.00	(75.00)	1	0.00
Aug-27-10	Telephone conference with Ron Catanzaro.	Smith Hartvigsen	30.00	(30.00)	1	0.00
Sep-06-10	File and upload correspondence and other case documents; case management	Smith Hartvigsen	15.00	(15.00)	1	0.00
Nov-20-10	Upload and file emails, correspondence, and other case documents [No Charge]	Smith Hartvigsen	0.00	0.00		0.00
May-24-11	Assist law clerk with research of connection fees and other rates set by PSC	Smith Hartvigsen	52.50	(52.50)	2	0.00
May-24-11	Research Previous and Current Tariffs Applicable to Lakeview Water	Smith Hartvigsen	580.00	(580.00)	2	0.00
May-25-11	Telephone conference Ron Catanzaro (3), review tariff information and charges.	Smith Hartvigsen	450.00	(450.00)	2	0.00
May-26-11	Telephone conference Ron Catanzaro, telephone conference Mark at Great Basin.	Smith Hartvigsen	150.00	(150.00)	2	0.00
May-26-11	Review law clerk's memo regarding research findings and relevant documents	Smith Hartvigsen	87.50	(87.50)	2	0.00
May-26-11	[GJG] Research the applicable statute of limitations for water and sewer connection fees	Smith Hartvigsen	230.00			230.00
May-27-11	Conference with law clerk regarding research findings; research laws regarding PSC rates and related issues	Smith Hartvigsen	105.00	(105.00)	2	0.00
May-27-11	[GJG] Research the statute of limitations for fees charged and potential administrative penalties for fees charged	Smith Hartvigsen	470.00	(470.00)	2	0.00
May-29-11	[GJG] Prepare memo regarding Lakeview Water's liability for reparations and administrative penalties	Smith Hartvigsen	170.00	(170.00)	2	0.00
May-30-11	Conference with J. Craig Smith regarding case status and strategy moving forward	Smith Hartvigsen	35.00			35.00
May-30-11	[GJG] Prepare memo regarding Lakeview Water's liability for reparations and administrative penalties	Smith Hartvigsen	800.00	(800.00)	2	0.00
May-31-11	Review reresearch on limitations for refunds under PSC, telephone conference Ron Catanzaro.	Smith Hartvigsen	150.00	(150.00)	2	0.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
May-31-11	Review accounting spreadsheets	Smith Hartvigsen	17.50		17.50
May-31-11	[GJG] Prepare memo regarding Lakeview Water's liability for reparations and administrative penalties	Smith Hartvigsen	180.00	(180.00) 2	0.00
Jun-02-11	Meeting with Ron Catanzaro. Review PSC documents; meeting with Ron Catanzaro; conference with J. Craig Smith regarding strategy moving forward	Smith Hartvigsen	240.00	(240.00) 2	0.00
Jun-02-11	[GJG] Go to PSC offices to obtain copy of Formal Complaint against Mountain Sewer Corp.	Smith Hartvigsen	192.50		192.50
Jun-02-11	[GJG] Review Formal Complaint against Mountain Sewer Corp.	Smith Hartvigsen	90.00		90.00
Jun-02-11	[GJG] Meet with Dr. Ron Catanzaro regarding Zini refund request, and PSC formal complaint	Smith Hartvigsen	90.00		90.00
Jun-02-11	[GJG] Draft letter to Zinis regarding their request for a refund of water and sewer connection fees and prior to connection fees	Smith Hartvigsen	20.00	(20.00) 2	0.00
Jun-06-11	Meeting with Ron and Jeff Catanzaro. Phone call to Mark Long (left voicemail); meeting with Ron and Jeff Catanzaro; conference with J. Craig Smith regarding strategy moving forward; review PSC documents; conference with law clerk regarding changes to letter	Smith Hartvigsen	300.00	(300.00) 2	0.00
Jun-06-11	[GJG] Draft letter to Mr. and Mrs. Zini denying their May 20, 2011 request for a refund	Smith Hartvigsen	175.00		175.00
Jun-06-11	[GJG] Draft letter to Mr. and Mrs. Zini denying their May 20, 2011 request for a refund	Smith Hartvigsen	150.00	(150.00) 2	0.00
Jun-07-11	Work with law clerk to prepare letter to Zinis	Smith Hartvigsen	35.00	(35.00) 2	0.00
Jun-07-11	[GJG] Prepare Letter to Mr. and Ms. Zini regarding claim for a refund from Lakeview Water Corporation	Smith Hartvigsen	50.00	(50.00) 2	0.00
Jun-08-11	Telephone conference Ron Catanzaro, review and revise letter on overpayment claim.	Smith Hartvigsen	150.00	(150.00) 2	0.00
Jun-08-11	Telephone conference Ron Catanzaro, finalize letter to Zini. Research PSC documents; draft letter to foreclosed lot owners regarding connection fees and standby fees; conference with J. Craig Smith regarding letter	Smith Hartvigsen	150.00	(150.00) 2	0.00
Jun-08-11	Research PSC documents; draft letter to foreclosed lot owners regarding connection fees and standby fees; conference with J. Craig Smith regarding letter	Smith Hartvigsen	297.50		297.50
Jun-09-11	Meeting with DPU and follow up meeting with Ron Catanzaro. Email correspondence with Mel Smith; conference with J. Craig Smith regarding case status; research PSC documents; review notice of hearing before Judge Arredondo; calendar hearing date; conference with law clerk regarding research findings;	Smith Hartvigsen	390.00		390.00
Jun-09-11	Meeting with DPU and follow up meeting with Ron Catanzaro. Email correspondence with Mel Smith; conference with J. Craig Smith regarding case status; research PSC documents; review notice of hearing before Judge Arredondo; calendar hearing date; conference with law clerk regarding research findings;	Smith Hartvigsen	280.00		280.00
Jun-13-11	Telephone conference Ron Catanzaro, meet with Mel Smith.	Smith Hartvigsen	60.00		60.00
Jun-14-11	Telephone conference Ron Catanzaro and Mel Smith.	Smith Hartvigsen	90.00		90.00
Jun-14-11	Conference with law clerk regarding research findings [No Charge]	Smith Hartvigsen	17.50		17.50
Jun-17-11	Telephone conference Ron Catanzaro.	Smith Hartvigsen	60.00		60.00
Jun-18-11	Conference with J. Craig Smith regarding case status [No Charge]	Smith Hartvigsen	17.50		17.50
Jun-20-11	Conference with law clerk regarding new assignment; conference with J. Craig Smith and Bryan C. Bryner regarding rate increase procedures	Smith Hartvigsen	105.00		105.00
Jun-20-11	Discuss case strategy with Jeff Gittins; discuss rate increase procedures and legal background with law clerk	Smith Hartvigsen	129.50		129.50
Jun-20-11	ASL - initial preparation for and research for sewer rate case	Smith Hartvigsen	376.00		376.00
Jun-22-11	Telephone conference Adam Long regarding Mountain Sewer Rate Case.	Smith Hartvigsen	60.00		60.00
Jun-22-11	Conference with clerk regarding rate increase	Smith Hartvigsen	18.50		18.50
Jun-22-11	ASL - Mountain Sewer rate case work, initial requests from MS	Smith Hartvigsen	488.00		488.00
Jun-23-11	Telephone conference Ron Catanzaro.	Smith Hartvigsen	30.00		30.00
Jun-23-11	ASL - sewer rate case prep work, letter to PSC3.30	Smith Hartvigsen	264.00		264.00
Jun-24-11	ASL - preparation for and meeting with Ron C. to discuss sewer rate case and receive docs from Ron	Smith Hartvigsen	40.00		40.00

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Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jun-25-11	Email correspondence with J. Craig Smith and law clerk regarding letter to PSC; review letter; file and upload emails and correspondence; case management planning	Smith Hartvigsen	35.00		35.00
Jun-28-11	Telephone conference Ron Catanzaro, conference with Adam Long.	Smith Hartvigsen	60.00		60.00
Jun-28-11	Discuss rate filing questions with clerk	Smith Hartvigsen	74.00		74.00
Jun-28-11	[ASL] Gathering and reviewing supporting documentation for proposed rate request	Smith Hartvigsen	128.00		128.00
Jun-28-11	[ASL] Review of draft proforma financial statement and growth projections	Smith Hartvigsen	48.00		48.00
Jun-28-11	[ASL] Meeting with Brian Bryner regarding PSC submission requirements	Smith Hartvigsen	40.00		40.00
Jun-29-11	Conference with law clerk regarding Mountain Sewer rate case; review memo from law clerk regarding accounting concerns and other issues	Smith Hartvigsen	70.00		70.00
Jun-29-11	[ASL] Reviewing new/updated rate case supporting docs faxed from Ron C.	Smith Hartvigsen	32.00		32.00
Jun-29-11	[ASL] Meeting with Jeff Gittens about pro forma income statement estimates	Smith Hartvigsen	16.00		16.00
Jun-29-11	[ASL] Rewieved supporting documents, created list of missing or otherwise incomplete documentation	Smith Hartvigsen	72.00		72.00
Jun-29-11	[ASL] Research on prior PSC rate case decisions regarding cash working capital and capital reserve accounts	Smith Hartvigsen	56.00		56.00
Jun-30-11	[ASL] Updates to draft rate request document	Smith Hartvigsen	16.00		16.00
Jun-30-11	[ASL] Call with Ron C. and follow up, analysis of pro forma income statements, call and email to Mel Smith, creating draft of new proposed tariff sheet	Smith Hartvigsen	152.00		152.00
Jun-30-11	[ASL] Preparation of supporting documentation	Smith Hartvigsen	16.00		16.00
Jul-01-11	Conference with law clerk regarding rate proceeding; review information compiled by law clerk	Smith Hartvigsen	70.00		70.00
Jul-01-11	[ASL] Preparation of accounting and financial information required for PSC filing	Smith Hartvigsen	200.00		200.00
Jul-01-11	[ASL] Drafting supporting exhibits for PSC filing	Smith Hartvigsen	176.00		176.00
Jul-07-11	[ASL] Phone call with Ron C.	Smith Hartvigsen	8.00		8.00
Jul-11-11	Phone calls with Ron Catanzaro; work with assistant on invoices; fax invoices to Ron	Smith Hartvigsen	52.50		52.50
Jul-12-11	Conference with law clerk regarding rate case status; review order from PSC regarding prehearing conference	Smith Hartvigsen	35.00		35.00
Jul-12-11	Discuss case strategy with clerk	Smith Hartvigsen	74.00		74.00
Jul-12-11	[ASL] Phone call with Ron C.	Smith Hartvigsen	16.00		16.00
Jul-12-11	[ASL] Preparing rate case documentation, including exhibits and financial statements, meeting with Bryan C. Bryner	Smith Hartvigsen	368.00		368.00
Jul-13-11	[ASL] Call with Ron C.	Smith Hartvigsen	8.00		8.00
Jul-18-11	Telephone conference Mel Smith, telephone conference Ron Catanzaro, conference with Adam Long.	Smith Hartvigsen	240.00		240.00
Jul-18-11	Conference with J. Craig Smith regarding case status; conference with Bryan C. Bryner and law clerk regarding case status and strategy moving forward	Smith Hartvigsen	70.00		70.00
Jul-18-11	Discuss status of case with Jeff Gittins and clerk; review case file to prepare for hearing at PSC	Smith Hartvigsen	444.00		444.00
Jul-18-11	attend PSC hearing	Smith Hartvigsen	425.50		425.50
Jul-18-11	[ASL] Meeting with Bryan C. Bryner and Jeff Gittins, call with Ron C.	Smith Hartvigsen	56.00		56.00
Jul-18-11	[ASL] Gathering and analyzing supporting documentation for rate case, providing documents to Mel Smith	Smith Hartvigsen	192.00		192.00
Jul-19-11	Attendance at hearing at PSC, meet with client.	Smith Hartvigsen	840.00		840.00
Jul-19-11	[ASL] Prehearing conference at the PSC	Smith Hartvigsen	168.00		168.00
Jul-20-11	Telephone conference Mel Smith.	Smith Hartvigsen	60.00		60.00
Jul-20-11	Review proposed rate case filing; discuss rates and strategy with law clerk	Smith Hartvigsen	314.50		314.50

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Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jul-20-11	[ASL] Meeting with Bryan C. Bryner,	Smith Hartvigsen	192.00		192.00
Jul-20-11	modeling of possible rates to request from PSC	Smith Hartvigsen	0.00		0.00
Jul-21-11	Phone calls with Ron Catanzaro; review deed in lieu agreement, stock transfer agreements, and related documents; conference with law clerk and J. Craig Smith regarding the same	Smith Hartvigsen	297.50	(297.50) 3	0.00
Jul-21-11	Discuss financial worksheets with law clerk	Smith Hartvigsen	314.50		314.50
Jul-21-11	Discuss rate case with Jeff Gittins	Smith Hartvigsen	74.00		74.00
Jul-21-11	[ASL] Updates to proposed filings, meeting with BCB about changes	Smith Hartvigsen	88.00		88.00
Jul-22-11	Additional review of deed in lieu agreement and related agreements; meeting with Ron Catanzaro; conference call with Mel Smith; finalize, sign, and notarize documents	Smith Hartvigsen	210.00	(210.00) 3	0.00
Jul-28-11	Conference with Bryan C. Bryner regarding transfer of ownership and status of rate case; conference with law clerk regarding research assignment; research procedure for transfer of ownership of a regulated utility	Smith Hartvigsen	87.50	(87.50) 3	0.00
Jul-28-11	Conference with Jeffry R. Gittins regarding transfer of ownership and status of case.	Smith Hartvigsen	74.00		74.00
Jul-28-11	[JCH] Research Public Service Commission approval of transfer of ownership	Smith Hartvigsen	0.00		0.00
Jul-29-11	Conference with law clerk regarding research findings; research Utah Code and Utah Administrative Code regarding ownership transfer; research PSC dockets	Smith Hartvigsen	52.50		52.50
Jul-29-11	Discuss rate increase case with clerk	Smith Hartvigsen	74.00		74.00
Jul-29-11	[JCH] Research Public Service Commission approval of transfer of ownership	Smith Hartvigsen	0.00		0.00
Jul-30-11	File and upload emails and correspondence; case management planning [No Charge]	Smith Hartvigsen	0.00		0.00
Aug-01-11	Discuss status of matter with DPU	Smith Hartvigsen	55.50		55.50
Aug-03-11	Telephone conference Mel Smith, conference with Bryan C. Bryner.	Smith Hartvigsen	210.00		210.00
Aug-03-11	review requirements for PSC filings for rate increase, approval of ownership transfer, and special assessment; begin drafting letter to Mel Smith regarding information needed from clients	Smith Hartvigsen	444.00		444.00
Aug-04-11	Review letter on what is needed for PSC.	Smith Hartvigsen	90.00		90.00
Aug-04-11	Conference with Bryan C. Bryner regarding PSC notification of ownership change	Smith Hartvigsen	17.50		17.50
Aug-04-11	Conference with J. Craig Smith and Jeffry R. Gittins to discuss PSC approval of ownership transfer; finalize and send letter to Mel Smith regarding information needed for rate request	Smith Hartvigsen	351.50		351.50
Aug-09-11	Phone call with Mel Smith regarding information needed for rate case	Smith Hartvigsen	74.00		74.00
Aug-10-11	Phone call from Mark Long; email correspondence	Smith Hartvigsen	37.00		37.00
Aug-15-11	Email to Mel Smith regarding notice of transfer information	Smith Hartvigsen	18.50		18.50
Aug-16-11	Begin preparing notice of ownership transfer letter	Smith Hartvigsen	55.50		55.50
Aug-17-11	Telephone conference Julie Orchard, PSC, draft e-mail	Smith Hartvigsen	120.00		120.00
Aug-17-11	Complete draft of notice of transfer letter	Smith Hartvigsen	74.00		74.00
Aug-18-11	Drafted e-mail in response to Mel Smith e-mail, Telephone conference Julie Orchard Commission Secretary, finalize letter on change of ownership and submit to Commission	Smith Hartvigsen	150.00		150.00
Aug-18-11	Email correspondence from J. Craig Smith regarding status of complaint and rate case; file notice of transfer with PSC; discuss rate increase matter with J. Craig Smith	Smith Hartvigsen	92.50		92.50
Aug-23-11	Meet with J. Craig Smith regarding update and case status	Smith Hartvigsen	37.00		37.00
Aug-24-11	Phone call from Patricia Schmid regarding status of filing rate increase	Smith Hartvigsen	18.50		18.50
Aug-25-11	Telephone conference with Mel Smith on PSC issues	Smith Hartvigsen	570.00		570.00
Aug-25-11	Conference call with Mel Smith regarding rate case and information needed from Mountain Sewer; begin revising draft of rate request filing	Smith Hartvigsen	555.00		555.00
Aug-26-11	Work on preparing and revising rate case filing	Smith Hartvigsen	925.00		925.00

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Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Aug-29-11	Work on rate case supporting worksheets	Smith Hartvigsen	1,036.00		1,036.00
Aug-30-11	Conference with Bryan C. Bryner regarding upcoming hearing	Smith Hartvigsen	60.00		60.00
Aug-30-11	Work on rate request filing; send draft to Mel Smith for review; conference with J. Craig Smith	Smith Hartvigsen	536.50		536.50
Aug-31-11	Attendance at PSC Hearing.	Smith Hartvigsen	1,200.00		1,200.00
Aug-31-11	Prepare for hearing at PSC; attend PSC hearing; meet with Mel Smith regarding rate increase issues; organize file	Smith Hartvigsen	1,128.50		1,128.50
Sep-01-11	Reviewed data request from office of Consumer services	Smith Hartvigsen	55.50		55.50
Sep-02-11	Phone call from DPU.	Smith Hartvigsen	18.50		18.50
Sep-07-11	Phone call from office of consumer services; email correspondence from DPU regarding Zini email	Smith Hartvigsen	37.00		37.00
Sep-19-11	Telephone conference Mel Smith regarding PSC filing.	Smith Hartvigsen	270.00		270.00
Sep-19-11	Listen to phone conversation message between J. Craig Smith and Mel Smith regarding Mel's questions	Smith Hartvigsen	166.50		166.50
Sep-20-11	Draft email to answer questions for Mel Smith; review various rate scenarios; study service area maps; work on impact fee and connection fee issues	Smith Hartvigsen	721.50		721.50
Sep-28-11	Email to Mel Smith regarding DPU data request deadline	Smith Hartvigsen	55.50		55.50
Sep-30-11		Smith Hartvigsen	203.50	(203.50) 4	0.00
Oct-03-11	Review e-mail from DPU.	Smith Hartvigsen	18.50		18.50
Oct-05-11	Email to Mel Smith regarding response to data request	Smith Hartvigsen	18.50		18.50
Oct-06-11	Begin drafting response to data requests	Smith Hartvigsen	462.50		462.50
Oct-07-11	Work on response to data requests; prepare and serve response; phone call with Mel Smith	Smith Hartvigsen	1,017.50		1,017.50
Oct-11-11	Email from and to Mark Long; email to Mel Smith	Smith Hartvigsen	74.00		74.00
Oct-12-11	Email from Mark Long	Smith Hartvigsen	18.50		18.50
Nov-07-11	Forwarded 2nd set of data requests to Mel Smith	Smith Hartvigsen	55.50		55.50
Nov-15-11	Phone call to Mel Smith (left message); returned phone call to Mark Long regarding data requests	Smith Hartvigsen	74.00		74.00
Nov-18-11	Telephone conference Mel Smith on PSC filing.	Smith Hartvigsen	120.00		120.00
Nov-23-11	Phone call (message) and email to Mel Smith reminding him of the deadline to respond to the DPU's data request for Mountain Sewer	Smith Hartvigsen	18.50		18.50
Nov-30-11	Status conference with J. Craig Smith	Smith Hartvigsen	18.50		18.50
Dec-15-11	Receive voice message from Mark Long; send email to Mel Smith regarding message from Mark Long and asked Mel to respond	Smith Hartvigsen	18.50		18.50
Dec-19-11	Emails from Mel Smith regarding audit of Mountain Sewer financial books	Smith Hartvigsen	18.50		18.50
Jan-03-12	Review Email from Mel Smith	Smith Hartvigsen	18.50		18.50
Jan-26-12	Discuss status of case with J. Craig Smith	Smith Hartvigsen	18.50		18.50
Jan-27-12	Follow-up email to Mel Smith regarding rate case and audit	Smith Hartvigsen	18.50		18.50
Jan-30-12	Review email from Mark Long regarding report of audit	Smith Hartvigsen	18.50		18.50
Feb-03-12	Email correspondence with PSC judge regarding status conference	Smith Hartvigsen	18.50		18.50
Feb-07-12	Review status conference order from PSC	Smith Hartvigsen	18.50		18.50
Feb-21-12	Phone call with Mel Smith regarding rate case strategy and upcoming status conference	Smith Hartvigsen	129.50		129.50
Feb-22-12	Phone call with Mel Smith; prepare for status conference with ALJ	Smith Hartvigsen	152.00		152.00
Feb-23-12	Prepare for and attend PSC status conference; discuss strategy with Mel Smith and Ray Bowden	Smith Hartvigsen	703.00		703.00
Feb-27-12	Review email from Mark Long regarding annual reports filed with PSC	Smith Hartvigsen	19.00		19.00
Mar-05-12	Review docket and scheduling deadlines.	Smith Hartvigsen	19.00		19.00
Mar-06-12	Research transfer of asset by stock transfer issue	Smith Hartvigsen	323.00		323.00

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Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Mar-07-12	Reminder email to Mel Smith regarding rate increase documents and information needed	Smith Hartvigsen	19.00		19.00
Mar-12-12	Prepared draft of letter to PSC regarding position on PSC jurisdiction over ownership transfer	Smith Hartvigsen	760.00		760.00
Mar-13-12	Phone call with Mel Smith regarding financial numbers	Smith Hartvigsen	228.00		228.00
Mar-14-12	Phone call with Mel Smith; review revised numbers from Mel; finalize and send letter to PSC regarding jurisdiction over transfer; review letter from DPU	Smith Hartvigsen	437.00		437.00
Mar-15-12	Phone call Mel Smith; review revised calculations from Mel; revised rate request application spreadsheet with new figures	Smith Hartvigsen	1,254.00		1,254.00
Mar-16-12	Work on rate case and proposed rates; review Mountain Sewer depreciation expense and effect on rates; review case file and history	Smith Hartvigsen	323.00		323.00
Mar-19-12	Research depreciation expense issues	Smith Hartvigsen	874.00		874.00
Mar-20-12	Work on rate case	Smith Hartvigsen	589.00		589.00
Mar-21-12	Review and revise rate case calculations based on new information from Mel Smith; phone call with Mel Smith to review rate case calculations	Smith Hartvigsen	1,368.00		1,368.00
Mar-22-12	Review application requirements for rate case filing	Smith Hartvigsen	551.00		551.00
Mar-23-12	Research regarding jurisdiction of PSC to review transfer of stock; work on rate case filing	Smith Hartvigsen	38.00		38.00
Mar-26-12	Draft application for special assessment and application for interim rates; review and revise application for general rate increase; make list of items needed and review exhibits to application for rate increase	Smith Hartvigsen	1,254.00		1,254.00
Mar-27-12	Revised rate calculation worksheets and sent final draft to Mel Smith for review; revised application document; gathered and prepared exhibits for application	Smith Hartvigsen	798.00		798.00
Mar-28-12	Prepare revised tariff; phone call with Mark Long regarding rate case filing	Smith Hartvigsen	760.00		760.00
Mar-29-12	Phone call with Mel Smith regarding draft of general increase application; work out issues regarding missing numbers; review prior annual reports; revise application	Smith Hartvigsen	437.00		437.00
Mar-30-12	Conference with Bryan C. Bryner regarding new agreement involving connection fees.	Smith Hartvigsen	40.00		40.00
Mar-30-12	Begin preparing connection fee agreement; review sewer rates for other sewer utilities; finalize final draft of application and send to Mel Smith;	Smith Hartvigsen	969.00		969.00
Mar-31-12	Prepare draft of connection fee agreement; review annual statements and financial records of Mountain Sewer	Smith Hartvigsen	722.00		722.00
Apr-02-12	Conference with Bryan C. Bryner on the connection fee agreement	Smith Hartvigsen	30.00		30.00
Apr-02-12	Prepare final application for filing; finalize connection fee agreement; phone call with Mel Smith	Smith Hartvigsen	589.00		589.00
Apr-04-12	Phone call with Mel Smith regarding filing of rate case application	Smith Hartvigsen	57.00		57.00
Apr-06-12	Phone call to Mel Smith (message); finalized and filed rate case application	Smith Hartvigsen	152.00		152.00
Apr-09-12	Forward copy of rate case filing to Mel Smith and Mark Long	Smith Hartvigsen	133.00		133.00
Apr-10-12	Review email writeup from Zini's to DPU regarding latest meeting with Ray Bowden	Smith Hartvigsen	38.00		38.00
Apr-11-12	Review email from Mark Long regarding rate case filing; email from Mel Smith	Smith Hartvigsen	19.00		19.00
Apr-13-12	Phone call from Mark Long	Smith Hartvigsen	209.00		209.00
Apr-17-12	Phone call with Mel Smith regarding rate case status and strategy; emails with Trisha Schmid	Smith Hartvigsen	475.00		475.00
Apr-18-12	Reviewed emails to commission from customers; emailed DPU notice sent to customers and requested hearing	Smith Hartvigsen	38.00		38.00
Apr-19-12	Receive and review notices of scheduling conference	Smith Hartvigsen	19.00		19.00
Apr-23-12	Conference with J. Craig Smith regarding status conference and case strategy; review customer comments	Smith Hartvigsen	76.00		76.00
Apr-25-12	Review all customer comments; develop case strategy	Smith Hartvigsen	266.00		266.00
Apr-26-12	Review recent findings on PSC docket	Smith Hartvigsen	38.00		38.00

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Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Apr-27-12	Review and collect PSC annual reports from 2000-2004 and email to DPU and Zinis; send email to Mel Smith outlining hearing options and strategy; phone call with Mel Smith regarding case strategy	Smith Hartvigsen	646.00		646.00
Apr-30-12	Emails from DPU and customers; contacted Mel Smith about 2011 annual report	Smith Hartvigsen	95.00		95.00
May-01-12	Review new customer filings	Smith Hartvigsen	38.00		38.00
May-02-12	Conference with Bryan C. Bryner regarding PSC jurisdiction.	Smith Hartvigsen	22.50		22.50
May-02-12	Case planning for scheduling; phone call with Trisha Schmid regarding case and scheduling; email to Mel Smith regarding potential hearing dates	Smith Hartvigsen	361.00		361.00
May-04-12	Phone call from Mel Smith regarding customer connection issues and phone calls with Mark Long and Trisha Schmid	Smith Hartvigsen	133.00		133.00
May-07-12	Review customer connection spreadsheet prepared by Mel Smith; phone call from Mark Long	Smith Hartvigsen	76.00		76.00
May-08-12	Review proposed scheduling order from Trisha; revise and add dates and send the proposed dates to J. Craig Smith and Mel Smith; phone call Mel Smith	Smith Hartvigsen	285.00		285.00
May-09-12	Emails with and from DPU and interveners regarding proposed schedule	Smith Hartvigsen	76.00		76.00
May-10-12	Phone call with Mel Smith regarding preparation for scheduling conference	Smith Hartvigsen	38.00		38.00
May-11-12	Phone call with Mel Smith regarding scheduling conference	Smith Hartvigsen	114.00		114.00
May-14-12	Review rate case application to prepare for interim rates hearing	Smith Hartvigsen	190.00		190.00
May-15-12	Meeting with Bryan Bryner regarding upcoming hearing.	Smith Hartvigsen	150.00		150.00
May-16-12	Phone call with Trisha Schmid regarding DPU's plans for interim rate hearing; discuss strategy for hearing with J. Craig Smith	Smith Hartvigsen	1,121.00		1,121.00
May-16-12	Meeting with Ray Bowden, prepare for hearing.	Smith Hartvigsen	300.00		300.00
May-16-12	Meet with Ray Bowden to prepare for hearing; prepare exhibits for hearing; meet with and prepare J. Craig Smith for hearing; file supplement to request for interim rates; phone call with Trisha Schmid	Smith Hartvigsen	950.00		950.00
May-18-12	Review materials for hearing, telephone conference Steve Dougherty, draft e-mail to Mel Smith.	Smith Hartvigsen	300.00		300.00
May-19-12	Preparation for hearing.	Smith Hartvigsen	750.00		750.00
May-20-12	Preparation for hearing.	Smith Hartvigsen	600.00		600.00
May-21-12	Attendance at hearing at PSC.	Smith Hartvigsen	1,800.00		1,800.00
May-21-12	attend PSC hearing; confer with client and co-counsel	Smith Hartvigsen	0.00		0.00
May-24-12	draft letter to MSC customers; discussion with J. Craig Smith; brief call to Mel Smith's office; telecon with AAG Tricia Schmid; review PSC rules regarding filing requirements post-hearing	Smith Hartvigsen	375.00		375.00
Jun-8-12	telecons with Mel Smith and DPU regarding protestants' data request; review agency docket regarding recent filings; r	Smith Hartvigsen	250.00		250.00
Jun-11-12	telecon with co-counsel regarding data requests, preparation of prefiled testimony and status; review file and call to d	Smith Hartvigsen	125.00		125.00
Jun-12-12	review file and division docket regarding data requests and responses; brief conference with j. craig smith regarding sa	Smith Hartvigsen	125.00		125.00
Jun-13-12	Telephone conference Mel Smith.	Smith Hartvigsen	300.00		300.00
Jun-13-12	ASL - conference call with Mel Smith, J. Craig Smith and RKR regarding rate case	Smith Hartvigsen	80.00		80.00
Jun-13-12	preparation of response to data requests; review tariff regarding standby fees and necessary revisions	Smith Hartvigsen	250.00		250.00
Jun-18-12	Meeting with Richard K. Rathbun regarding what needs to be done.	Smith Hartvigsen	90.00		90.00
Jun-18-12	ASL - met with RKR and JCS to dicuss Mountain Sewer and to-do list	Smith Hartvigsen	40.00		40.00
Jun-18-12	ASL - worked on responses to Zini discovery request and requirements for prefiled testimony	Smith Hartvigsen	400.00		400.00
Jun-18-12	review Zini and Division's data requests and correspondence; brief conferences with Adam Long and j. craig smith rega	Smith Hartvigsen	500.00		500.00
Jun-19-12	Review and revise answers to Zini data request	Smith Hartvigsen	300.00		300.00
Jun-19-12	ASL - discussion with RKR regarding response to Zini's Data Request and followup	Smith Hartvigsen	100.00		100.00
Jun-19-12	ASL - worked on responses to Zini's Data Request	Smith Hartvigsen	310.00		310.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jun-19-12	ASL - sent emails and called Mel Smith regarding response to Zini Data Request	Smith Hartvigsen	30.00		30.00
Jun-19-12	ASL - met with JCS to discuss responses to Zini Data Request	Smith Hartvigsen	20.00		20.00
Jun-20-12	ASL - drafted responses to DPU data requests (questions about financial assumptions)	Smith Hartvigsen	160.00		160.00
Jun-21-12	Conference with Adam Long, review Zini Data Request Responses.	Smith Hartvigsen	120.00		120.00
Jun-21-12	ASL - researched and worked on responses to DPU data request	Smith Hartvigsen	670.00		670.00
Jun-21-12	ASL - phone call and follow-up email with Mel Smith regarding Zini data request	Smith Hartvigsen	40.00		40.00
Jun-21-12	ASL - phone call with Bryan Bryner regarding Mountain Sewer rate case	Smith Hartvigsen	30.00		30.00
Jun-21-12	ASL - updated response to Zini request after conversation with Mel Smith and Craig Smith	Smith Hartvigsen	100.00		100.00
Jun-21-12	review and revise responses to data requests; conference with Adam regarding same	Smith Hartvigsen	250.00		250.00
Jun-22-12	ASL - gathered documentation for response to Zini data request	Smith Hartvigsen	80.00		80.00
Jun-22-12	ASL - gathered information for response to DPU data request	Smith Hartvigsen	200.00		200.00
Jun-23-12	ASL - analyzed attorney fees for response to DPU data request	Smith Hartvigsen	200.00		200.00
Jun-23-12	ASL - researched and drafted responses special assessment questions in DPU's data request, email to BCB	Smith Hartvigsen	70.00		70.00
Jun-23-12	ASL - reviewed documentation to respond to DPU data request	Smith Hartvigsen	160.00		160.00
Jun-25-12	ASL - met with RKR and JCS to discuss case status and deliverables	Smith Hartvigsen	30.00		30.00
Jun-25-12	ASL - organized responses to DPU data request	Smith Hartvigsen	40.00		40.00
Jun-25-12	ASL - phone call and email to Mel Smith regarding Zini and DPU data requests	Smith Hartvigsen	40.00		40.00
Jun-25-12	Meeting with Richard K. Rathbun and Adam Long regarding upcoming tasks.	Smith Hartvigsen	150.00		150.00
Jun-25-12	review three data requests and prepare responses to those from Zini and DPU	Smith Hartvigsen	500.00		500.00
Jun-26-12	ASL - created list of facts to be proven with witness testimony in rate case proceeding	Smith Hartvigsen	220.00		220.00
Jun-26-12	ASL - updated response to DPU 1st data request	Smith Hartvigsen	50.00		50.00
Jun-26-12	ASL - updated response to Zini data request per JCS comments	Smith Hartvigsen	30.00		30.00
Jun-28-12	ASL - met with RKR to discuss status of DPU response	Smith Hartvigsen	70.00		70.00
Jun-28-12	draft and revise response to DPU data request; conferences with Adam Long regarding same; telecon with Elena of Smith Knowles regarding data and documents compilation; review emails and correspondence from Cumberland and other intervenors	Smith Hartvigsen	625.00		625.00
Jun-29-12	ASL - read emails from Mel Smith regarding: DPU request, call with Mel Smith and Richard K. Rathbun	Smith Hartvigsen	160.00		160.00
Jun-29-12	ASL - prepared response to DPU data request	Smith Hartvigsen	10.00		10.00
Jun-29-12	ASL - prepared response to Zini data request	Smith Hartvigsen	180.00		180.00
Jun-29-12	ASL - drafted response for and analyzed clerical and admin expense	Smith Hartvigsen	80.00		80.00
Jun-29-12	ASL - drafted responses to DPU data request based on documentation obtained from Mel Smith	Smith Hartvigsen	180.00		180.00
Jun-30-12	ASL - updated response to DPU requests with new information	Smith Hartvigsen	280.00		280.00
Jun-30-12	ASL - prepared draft of response to DPU request, sent to Mel and Ray	Smith Hartvigsen	50.00		50.00
Jun-30-12	ASL - updated DPU responses based on Mel's info, incorporated Mel's suggested changes	Smith Hartvigsen	360.00		360.00
Jun-30-12	ASL - met with RKR to review responses, made updated to DPU and Zini responses, prepared final draft of response and attachments	Smith Hartvigsen	540.00		540.00
Jun-30-12	ASL - prepared final draft of Zini response and related attachments, sent response to Zinis	Smith Hartvigsen	140.00		140.00
Jul-2-12	draft and revise data request responses (Zinis and DPU); conferences with Adam Long regarding same; telecon with Mel Smith; brief conference with Craig Smith regarding our responses and various issues	Smith Hartvigsen	1,587.50		1,587.50
Jul-3-12	General rate case application review and revision	Smith Hartvigsen	250.00		250.00
Jul-5-12	ASL - met with Richard K. Rathbun, discussed case strategy and prefile testimony approach	Smith Hartvigsen	70.00		70.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jul-9-12	ASL - met with RKR and called Mel Smith, regarding meeting to discuss prefile testimony	Smith Hartvigsen	30.00		30.00
Jul-9-12	ASL - called P. Schmid at DPU with Richard K. Rathbun, drafted response to motion to compel	Smith Hartvigsen	160.00		160.00
Jul-9-12	Review Order from PSC and response.	Smith Hartvigsen	90.00		90.00
Jul-9-12	begin outlines of pre-filed direct testimony; conference with Adam Long regarding same	Smith Hartvigsen	250.00		250.00
Jul-10-12	ASL - discussed prefile testimony with Richard K. Rathbun, prepared for conference call with Mel Smith	Smith Hartvigsen	30.00		30.00
Jul-10-12	ASL - finalized draft motion for summary judgment, sent to MEJ for review	Smith Hartvigsen	350.00		350.00
Jul-10-12	ASL - conference call with Mel SMith and Richard K. Rathbun, discussed case strategy with Richard K. Rathbun	Smith Hartvigsen	300.00		300.00
Jul-10-12	telephone conference with Mel Smith and Adam Long regarding data requests, preparation of prefiled testimony and response to motion to compel	Smith Hartvigsen	500.00		500.00
Jul-10-12	draft and file response to motion to compel	Smith Hartvigsen	125.00		125.00
Jul-11-12	ASL - discussed rate case status with JCS	Smith Hartvigsen	30.00		30.00
Jul-11-12	file revised certificate of service on all parties	Smith Hartvigsen	62.50		62.50
Jul-12-12	ASL - discussed data request response with Richard K. Rathbun, conference call with M. Smith	Smith Hartvigsen	270.00		270.00
Jul-12-12	ASL - worked on facts to prove for prefile testimony	Smith Hartvigsen	130.00		130.00
Jul-12-12	review new data request from DPU; discussion with Adam Long regarding same	Smith Hartvigsen	125.00		125.00
Jul-12-12	work on response to data request; discussion with Adam L. and Mel S. regarding direct prefiled testimony and supporting documents	Smith Hartvigsen	250.00		250.00
Jul-13-12	ASL - worked on responses to DPU 4th data request and prefile testimony of Ray Bowden	Smith Hartvigsen	510.00		510.00
Jul-13-12	outline, draft and revise direct testimony; review division's file documents	Smith Hartvigsen	500.00		500.00
Jul-14-12	ASL - analyzed DPU spreadsheet sent by Mel	Smith Hartvigsen	100.00		100.00
Jul-14-12	ASL - worked on prefile testimony for Lynn Wood	Smith Hartvigsen	390.00		390.00
Jul-16-12	ASL - drafted prefiled testimony, prepared for meeting with client tomorrow	Smith Hartvigsen	630.00		630.00
Jul-16-12	conference with Adam Long regarding rate case and special assessment application	Smith Hartvigsen	50.00		50.00
Jul-16-12	draft and revise prefiled direct testimony for rate application; review of schedules and statements in connection with general rate case and special assessment	Smith Hartvigsen	500.00		500.00
Jul-17-12	ASL - meeting with Mel, Ray, Lynn at Mel's office	Smith Hartvigsen	610.00		610.00
Jul-17-12	ASL - prepared binder for 19 July hearing	Smith Hartvigsen	80.00		80.00
Jul-17-12	ASL - worked on followup items from meeting with Ray, Lynn, and Mel	Smith Hartvigsen	160.00		160.00
Jul-17-12	ASL - worked on management contract draft for Ray	Smith Hartvigsen	20.00		20.00
Jul-17-12	meeting at Smith Knowles with Adam, Ray, Mel, Lynn and Cody for preparation of direct testimony and updates to financial statements and schedules, etc.; travel to and from Ogden for meeting	Smith Hartvigsen	1,375.00		1,375.00
Jul-18-12	ASL - called Mark Long regarding 4th data request clarification	Smith Hartvigsen	20.00		20.00
Jul-18-12	ASL - updated Ray's prefiled testimony, drafted employment contracts for Ray, drafted agreement to get rid of \$457k loan	Smith Hartvigsen	540.00		540.00
Jul-18-12	ASL - call from Mark Long at DPU regarding 4th data request	Smith Hartvigsen	40.00		40.00
Jul-18-12	ASL - discussed case status with JCS	Smith Hartvigsen	20.00		20.00
Jul-18-12	Preparation for OSC hearing.	Smith Hartvigsen	150.00		150.00
Jul-19-12	ASL - PSC hearing, followup on hearing	Smith Hartvigsen	220.00		220.00
Jul-19-12	Attendance at OSC hearing.	Smith Hartvigsen	600.00		600.00
Jul-19-12	ASL - reviewed updated financial exhibits	Smith Hartvigsen	210.00		210.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jul-20-12	ASL - phone call with Mel Smith, reviewed accounting exhibits, worked on responses to DPU data request, call to Mark Long	Smith Hartvigsen	360.00		360.00
Jul-20-12	Review and revise agreements.	Smith Hartvigsen	150.00		150.00
Jul-21-12	ASL - updated tariff, worked on DPU response, emailed Mel, made changes to contract to forgive \$457k loan	Smith Hartvigsen	360.00		360.00
Jul-23-12	ASL - revised Tariff, called Mitch Winegar	Smith Hartvigsen	160.00		160.00
Jul-23-12	ASL - updated DPU response, analyzed and corrected updated spreadsheets from accountant, sent status emails, phone call from Sharon Zini	Smith Hartvigsen	390.00		390.00
Jul-23-12	review data and conference with Adam Long in preparation of draft response to data request and prefiled direct testimony	Smith Hartvigsen	500.00		500.00
Jul-25-12	ASL - call with Cody from Wood Richards, email followup	Smith Hartvigsen	40.00		40.00
Jul-25-12	ASL - call with Mel Smith regarding case status	Smith Hartvigsen	50.00		50.00
Jul-25-12	ASL - called Sharon Zini to confirm record inspection appointment	Smith Hartvigsen	10.00		10.00
Jul-25-12	ASL - call with Cody at Wood Richards to discuss accounting estimates and questions	Smith Hartvigsen	60.00		60.00
Jul-25-12	ASL - prepared DPU response for submission, discussed financial exhibits with RKR	Smith Hartvigsen	320.00		320.00
Jul-25-12	conferences with Adam regarding our response to data request and preparation of our prefiled direct testimony; draft and revise testimony; review independent contractor agreement; review loan forgiveness / sewer capacity reservation agreement; emails from protestant Zini; prepare for document production to protestants	Smith Hartvigsen	1,500.00		1,500.00
Jul-26-12	ASL - reviewed emails from Mark Long and Cody Cardon	Smith Hartvigsen	20.00		20.00
Jul-26-12	ASL - prepared documents to submit with prefiled testimony	Smith Hartvigsen	140.00		140.00
Jul-26-12	ASL - prepared prefiled testimony for submission along with updated documentation	Smith Hartvigsen	680.00		680.00
Jul-26-12	draft, revise and file prefiled direct testimony and exhibits; correspondence / emails to agency and parties; conferences with Adam and telecon with Mel Smith in preparation of direct testimony	Smith Hartvigsen	2,000.00		2,000.00
Jul-27-12	ASL - responded to emails from Mark Long and Mel Smith, organized case documents	Smith Hartvigsen	130.00		130.00
Jul-30-12	ASL - travel to meet with interveners for document inspection	Smith Hartvigsen	80.00		80.00
Jul-30-12	ASL - attendance at document inspection by interveners	Smith Hartvigsen	510.00		510.00
Jul-30-12	ASL - travel form intervener document inspection	Smith Hartvigsen	80.00		80.00
Jul-30-12	ASL - discussed case status with RKR and JCS	Smith Hartvigsen	60.00		60.00
Jul-30-12	ASL - reviewed Mark Long's updated spreadsheet	Smith Hartvigsen	90.00		90.00
Jul-30-12	conference with Adam regarding various issues	Smith Hartvigsen	50.00		50.00
Jul-30-12	received voice mail and placed call to Trisha Schmid; email from Mark Long	Smith Hartvigsen	25.00		25.00
Jul-31-12	ASL - travel to Ogden for meeting with DPU	Smith Hartvigsen	80.00		80.00
Jul-31-12	ASL - meeting with DPU, Ray, and Mel	Smith Hartvigsen	390.00		390.00
Jul-31-12	ASL - travel back from Ogden from DPU meeting	Smith Hartvigsen	70.00		70.00
Jul-31-12	conference with Adam regarding documents production to protestants; review spreadsheets; conference with Adam regarding meeting with PSC staff; review PSC docket regarding schedule and pleadings status	Smith Hartvigsen	175.00		175.00
Aug-1-12	ASL - researched response to Zini allegations of noncompliance with discovery order	Smith Hartvigsen	110.00		110.00
Aug-1-12	ASL - emails ot Mark Long (DPU), started reconciliations per DPU request	Smith Hartvigsen	220.00		220.00
Aug-1-12	ASL - discussed case status with RKR	Smith Hartvigsen	30.00		30.00
Aug-2-12	ASL - reviewed Mark Long's updated spreadsheet, email and spreadsheets to Lynn Wood	Smith Hartvigsen	120.00		120.00
Aug-2-12	ASL - analyzed expenses to respond to DPU's questions	Smith Hartvigsen	330.00		330.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Aug-2-12	ASL - researched definition of retroactive ratemaking	Smith Hartvigsen	80.00		80.00
Aug-3-12	ASL - discussion with Wood Richards about updating exhibits and annual report	Smith Hartvigsen	80.00		80.00
Aug-3-12	ASL - researched retroactive ratemaking, worked on research memo	Smith Hartvigsen	260.00		260.00
Aug-3-12	ASL - case status discussion with RKR	Smith Hartvigsen	30.00		30.00
Aug-3-12	ASL - phone call with Mark Long	Smith Hartvigsen	30.00		30.00
Aug-3-12	ASL - phone call and emails to Mel Smith and Elena Potter regarding documentation for DPU audit	Smith Hartvigsen	40.00		40.00
Aug-3-12	ASL - review of updated spreadsheets from Wood Richards	Smith Hartvigsen	30.00		30.00
Aug-5-12	ASL - researched application of cases on retroactive ratemaking	Smith Hartvigsen	120.00		120.00
Aug-6-12	ASL - prepared materials and binder for meeting with DPU	Smith Hartvigsen	100.00		100.00
Aug-6-12	ASL - discussed case status and to-do items with R. Rathbun	Smith Hartvigsen	40.00		40.00
Aug-6-12	Interoffice conference with Craig Smith and Adam Long regarding meeting preparation with DPU; prepare attorney meeting binder	Smith Hartvigsen	375.00		375.00
Aug-6-12	Telephone conference Trisha Schmid, review file, draft e-mail to client.	Smith Hartvigsen	150.00		150.00
Aug-7-12	Review tarriff materials, telephone conference Mel Smith, participate in meeting with DPU, draft e-mail regarding meeting to client.	Smith Hartvigsen	900.00		900.00
Aug-14-12	email from Mark Long; telecon with Elena regarding response, including compilation and updating of legal fees records	Smith Hartvigsen	50.00		50.00
Aug-14-12	telecon with AAG Schmid regarding status and possible settlement with intervenors	Smith Hartvigsen	25.00		25.00
	Total Legal Fees for Smith Hartvigsen, PLLC		\$81,874.50	(\$6,508.50)	\$75,366.00
	DISBURSEMENTS				
Jun-24-11	Copies of formal complaint against Mountain Sewer Co. from Utah Public Service Commission	Smith Hartvigsen	\$8.25		\$8.25
	Total Disbursements for Smith Hartvigsen, PLLC		\$8.25	\$0.00	\$8.25
	Total Legal Fees & Disbursements for all charges on this matter for Smith Hartvigsen, PLLC		\$81,882.75	(\$6,508.50)	\$75,374.25
	PAYMENT DETAILS				
Dec-28-11	Client Receipt on Invoice 19557-20996, from June 26, 2010 through December 15, 2011, Check Number 1050, Checking Account: Mountain Sewer Corp.				
	This check was paid to Smith Hartvigsen PLLC. This was a partial payment for legal fees incurred in connection with this rate case from June 26, 2010 through December 15, 2011. Since Smith Hartvigsen has already been paid \$26,749, this amount is deducted from the total amount owed for legal fees for Smith Hartvigsen and the total legal fees.				
			(\$26,749.00)		(\$26,749.00)
	Total NET Legal Fees & Disbursements for all charges on this matter for Smith Hartvigsen, PLLC		\$55,133.75	(\$6,508.50)	\$48,625.25
Aug-02-11	Meeting with Patti Banks regarding past due amounts, billing practices, collection processes, etc. Meeting with Mike Babbitt regarding Mountain Sewer issues, status of treatment ponds, etc.	Smith Knowles	\$375.00		\$375.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Aug-03-11	Review article posted on the Valley blog. Telephone call with Larry Zini. Telephone call with Ray Bowden	Smith Knowles	475.00		475.00
Aug-15-11	E-mail correspondence with Craig Smith. Work on changes to PSC regarding change in corporation. Internet search on status of corporation. Draft changes to corporate information on state records. Draft bylaws. Draft minutes and authorization to borrow money. Telephone call with Bank of Utah regarding authorization.	Smith Knowles	675.00	(\$337.50) 3	337.50
Aug-16-11	Meeting with Ray Bowden regarding rate increases, complaint issues etc.	Smith Knowles	250.00		250.00
Aug-17-11	Telephone call with Frank Cumberland regarding sewer issue and complaint.	Smith Knowles	275.00		275.00
Aug-19-11	Work on administrative hearing issues.	Smith Knowles	800.00		800.00
Aug-22-11	Telephone call with Ray Bowden regarding today's meeting. Telephone call with Ed Macauley from the state regarding bonding, loans, etc. Telephone call to Mark Babbitt regarding complaint issues. Meeting with homeowners.	Smith Knowles	1,700.00		1,700.00
Aug-25-11	Meeting with Ray Bowden regarding delinquent accounts. Telephone call with Ray Bowden regarding Maxine Maloney. Research Maxine Maloney's property and finding of easements in favor of Mountain Sewer Corporation. Copying documents and providing packet to Ray Bowden. Telephone call with Craig Smith and Bryan Bryner regarding PSC issues, information needed for the application, and strategy.	Smith Knowles	750.00		750.00
Aug-31-11	Preparation for PSC Hearing. PSC hearing in SLC	Smith Knowles	1,375.00		1,375.00
Sep-19-11	Meeting with Ray Bowden regarding complaint, issues now resolved, answers to PSC interrogatories, rate increase, etc. Telephone call with Craig Smith. Telephone call to Dawn Martell regarding sewer issues update. Telephone call with Mark Babbitt regarding sewer needs for rate filing.	Smith Knowles	1,750.00		1,750.00
Sep-26-11	Meeting with Craig Mariger and Jim Banks regarding lawsuit against Mountain Sewer. Extensive telephone call with Mitch Winegar.	Smith Knowles	875.00	(875.00) 5	0.00
Sep-30-11	Work on response to PSC questions. Telephone call with Bryan Bryner.	Smith Knowles	750.00		750.00
Oct-05-11	Meeting with Ray Bowden and homeowners regarding sewer company and improvements.	Smith Knowles	500.00		500.00
Oct-06-11	Work on response to discovery. Telephone call with Lynn Wood. Review of financials. Meeting with Ray to discuss responses. Telephone calls with Bryan Bryner. Additional work on responses and attachments. Emailing of documents.	Smith Knowles	1,250.00		1,250.00
Oct-07-11	Telephone call to Bryan C. Bryner regarding his questions on discovery. Review of his final drafts.	Smith Knowles	125.00		125.00
Oct-14-11	Receipt/review of letter from DEQ; phone calls with client	Smith Knowles	0.00		0.00
Dec-13-11	Draft of Settlement Agreement with Mitch Winegar	Smith Knowles	375.00	(375.00) 5	0.00
Dec-16-11	Telephone call to Lynn Wood. Telephone call to Mark Long regarding rate case, improvements made, audit, etc.	Smith Knowles	275.00		275.00
Dec-19-11	Telephone call to Lynn Wood and Mark Long. Email confirmation to Mark and Lynn.	Smith Knowles	200.00		200.00
Jan-26-12	Telephone call with Adam regarding subrogation claims.	Smith Knowles	150.00		150.00
Jan-27-12	Telephone call to Mark Long.	Smith Knowles	50.00		50.00
Feb-20-12	Work on accounting.; Telephone call with Mark Long. Telephone call with Ray Bowden. Telephone call with Bryan Bryner - preparation for hearing. Telephone call with Mark Long.	Smith Knowles	1,500.00		1,500.00
Feb-21-12	Meeting with Ray Bowden on the rate increase. Telephone call with Bryan Bryner.	Smith Knowles	950.00		950.00
Feb-23-12	Preparation for hearing. PSC hearing in SLC.	Smith Knowles	1,250.00		1,250.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Mar-12-12	Review all financial information provided by Ray. Meeting with Mickey regarding creation of financials. Review of financials. Modifications to the financials. Input data into spreadsheet. Creation of profit & loss, projections, and special assessments.	Smith Knowles	1,750.00		1,750.00
Mar-13-12	Additional work on accounting, concepts, special assessment issues, to do list, etc. Work on rate case. Telephone call with Ray Bowden. Telephone call with Kim Taylor at Bank of Utah regarding financial information, line of credit, etc. Telephone call with Bryan Bryner regarding financial information provided and discussion on connection fees. Telephone call with Bob Kimball. Analysis of financial information provided by Bank of Utah. Update accounting and analysis.	Smith Knowles	2,500.00		2,500.00
Mar-14-12	Telephone call to Bryan C. Bryner. Meeting with Ray Bowden on issues regarding rate filing. Additional work on financial information needed for rate case.	Smith Knowles	750.00		750.00
Mar-21-12	Work on financials, line of credit accounting and financial spreadsheets. Meeting with Ray Bowden on rate issues and financials. Modifications to spreadsheets. Emailing of spreadsheets. Telephone call with Bryan.; Telephone call to Ray Bowden -spoke	Smith Knowles	1,275.00		1,275.00
Mar-27-12	Telephone call with Brandi Hammon. Telephone call with Ray Bowden. Telephone call with Mark Babbitt. Draft of will serve letter (with all requirements before service).	Smith Knowles	550.00		550.00
Mar-29-12	Telephone call to Bryan C. Bryner.	Smith Knowles	250.00		250.00
Apr-04-12	Review of rate filing. Telephone call to Bryan C. Bryner regarding rate filing. Telephone call w Ray	Smith Knowles	375.00		375.00
Apr-17-12	Telephone call with Bryan Bryner regarding notice, rate, funds needed now, interim rate increase, opposition, etc.	Smith Knowles	350.00		350.00
Apr-18-12	Work on notice by Mountain Sewer. Review of additional responses and docket. Emailing communication with Bryan Bryner.	Smith Knowles	100.00		100.00
Apr-19-12	Email communications with Bryan.	Smith Knowles	50.00		50.00
Apr-27-12	Review email from Bryan. Telephone call with Mark Long regarding current financial condition, special assessment, etc. Telephone call to Ray Bowden. Telephone call to Bryan C. Bryner regarding financial situation of Mountain Sewer, rate case, discussion with Mark Long, etc. Telephone call to Ray Bowden regarding all prior conversations and issues.	Smith Knowles	825.00		825.00
Apr-30-12	Telephone call with Ray Bowden regarding new complaint filed by homeowners.; Telephone call to Marsha Smith. Meeting with Ray. Telephone call with Ryan. Review data request from Larry Zini. Work on setting up spreadsheet to collect information. Telephone call with County. Meeting with Elena Potter.	Smith Knowles	1,000.00		1,000.00
Apr-30-12	Conference with MES re: Mountain Sewer data provided by client; Begin work on rough draft of Mountain Sewer spreadsheet to determine what information we have.	Smith Knowles	340.00		340.00
May-01-12	Continue working on first draft of Mountain Sewer spreadsheet entering data of all property within sewer boundaries; Obtain back up documents from Weber County on Chalets phase 1-4; Conference with MES with updates and further direction on data obtained; Conference with Lincoln Title re: plat maps.	Smith Knowles	510.00		510.00
May-02-12	Continue Working on Mountain Sewer Corp. Spreadsheet for active and standby properties.	Smith Knowles	382.50		382.50
May-03-12	Continue working on Mountain Sewer Corp spreadsheet for active and standby customers; Continue search and obtain documents on properties within Mountain Sewer boundaries; Call to Weber County Building Department to determine permit issuance and occupancy date of several properties without year built information.	Smith Knowles	595.00		595.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
May-04-12	Telephone call to Jim Banks regarding financial information requested from interveners. Telephone call with Mitch Winegar, same information. Email to each with request for information needed. Work on connection spreadsheet, . Work on accounting. Telephone call with Ray Bowden.; Telephone call to Mark Long.; Telephone call with Bryan. Conference with MES for further direction on spreadsheet to date; Conference with Lincoln Title to obtain remaining plats on Lakeside property; Work on Lakeside spreadsheet; Talk to Eileen re: SS1-3 and SS4-17R; Enter information on Lakeside condo property into active spreadsheet; Work on email to Eileen to determine if spreadsheet to date has necessary information based on their billing records of active and standby accounts; Entered remaining standby customers into standby spreadsheet.	Smith Knowles	2,025.00		2,025.00
May-04-12	Conference with MES for further direction on spreadsheet to date; Conference with Lincoln Title to obtain remaining plats on Lakeside property; Work on Lakeside spreadsheet; Talk to Eileen re: SS1-3 and SS4-17R; Enter information on Lakeside condo property into active spreadsheet; Work on email to Eileen to determine if spreadsheet to date has necessary information based on their billing records of active and standby accounts; Entered remaining standby customers into standby spreadsheet.	Smith Knowles	510.00		510.00
May-07-12	Work on accounting spreadsheets. Work on county data. Review number of connections. Work on discrepancy. Review numbers with Ray Bowden. Discussion regarding pumps and repairs.; Telephone call to Bob Kimball. Call with ET re: clarification on duplicate parcels; Modified spreadsheet to reflect the correct active information; Call to and left message for PB re: older Lakeside condos; Continue updating Mountain Sewer Active Telephone call with Bryan Bryner regarding hearing and other rate case issues. Work on spreadsheets. Call with ET to review spreadsheet to date to determine if information is accurate; Updated spreadsheet for active and standby accounts; Work on documents pertaining to various subdivisions with Mountain Sewer boundaries; Call to CO re: insurance information.	Smith Knowles	1,150.00		1,150.00
May-07-12	Call with ET re: clarification on duplicate parcels; Modified spreadsheet to reflect the correct active information; Call to and left message for PB re: older Lakeside condos; Continue updating Mountain Sewer Active and standby spreadsheet.	Smith Knowles	425.00		425.00
May-08-12	Telephone call with Bryan Bryner regarding hearing and other rate case issues. Work on spreadsheets. Call with ET to review spreadsheet to date to determine if information is accurate; Updated spreadsheet for active and standby accounts; Work on documents pertaining to various subdivisions with Mountain Sewer boundaries; Call to CO re: insurance information.	Smith Knowles	300.00		300.00
May-08-12	Call with ET to review spreadsheet to date to determine if information is accurate; Updated spreadsheet for active and standby accounts; Work on documents pertaining to various subdivisions with Mountain Sewer boundaries; Call to CO re: insurance information.	Smith Knowles	595.00		595.00
May-09-12	Call with ET re: updated spreadsheet and clarification on Alvand/GCU standby accounts; Updated spreadsheet; Continue work on records pertaining to various subdivisions; Follow-up call with ET confirming SLE4-20 within sewer boundaries; Call with Rocky Mountain Power Co. To determine rate increase over the last five years and account age.	Smith Knowles	425.00		425.00
May-10-12	Telephone call with Bryan Bryner. Preparation for scheduling conference. Attendance at conference. Meeting with Division following conference. Conference with MES to determine needed information for Estimated Income Statement spreadsheet re: Mountain Sewer Corp; Work on same; Work on documents for hearing. on same; Work on documents for hearing.	Smith Knowles	1,375.00		1,375.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
May-10-12	Conference with MES to determine needed information for Estimated Income Statement spreadsheet re: Mountain Sewer Corp; Work on same; Work on documents for hearing.	Smith Knowles	382.50		382.50
May-11-12	Telephone call with Ray Bowden. Work on outlining results of Scheduling Conference.; Meeting with Marsha following hearing.	Smith Knowles	400.00		400.00
May-11-12	Work on updating financial spreadsheet re: maintenance costs and gross income; incorporated figures from JBB and MW re: same	Smith Knowles	170.00		170.00
May-15-12	Review emails from Bryan Bryner and Mark Long. Review of filings by Frank Zini. Communications with Mark Long. Work on back up information to Mark Long. Emailing of documents to Mark Long. Telephone call with Bryan. Telephone call with Craig Smith. Telephone call with Ray Bowden. Telephone call with Craig Smith and Ray Bowden.	Smith Knowles	875.00		875.00
May-15-12	Work on documents to ML; Email to ML re: same	Smith Knowles	68.00		68.00
May-16-12	Review documents filed with Division and work on organizing file for hearing. Work on documents for 5/21/12 hearing.	Smith Knowles	375.00		375.00
May-17-12	Work on documents for 5/21/12 hearing.	Smith Knowles	170.00		170.00
May-17-12	Work on Affidavit for E.T.	Smith Knowles	65.00		65.00
May-18-12	Review of recent filings. Review of letter from Celtic Bank. Telephone call with Mark Long. Telephone call with Ray Bowden. Telephone calls with Eileen Thomas. Draft of affidavit of Eileen Thomas.	Smith Knowles	450.00		450.00
May-21-12	Telephone call with Craig regarding notices that went to Celtic Bank.	Smith Knowles	2,375.00		2,375.00
May-29-12	Preparation for rate case hearing. Attendance at rate case hearing. Follow-up meetings. Receive and review email from Larry Zini. Review of rate filing. Telephone call to Eileen Thomas. Draft Notice to Sewer Users. Telephone call to Eileen Thomas. Draft letterhead for Mt. Sewer and Lakeview Water. Telephone call with Mark Long regarding update, rate issues, connection fees, etc.	Smith Knowles	675.00		675.00
May-30-12	Telephone call with Eileen regarding collection, billing & accounting issues.	Smith Knowles	250.00		250.00
May-31-12	Work on responses to Larry Zini's allegations. Outline issues. Meeting with Ray regarding Zini claims, collections matters, changes to application, threatened litigation.	Smith Knowles	250.00		250.00
Jun-04-12	Telephone call with Ray Bowden regarding latest claims by sewer users.	Smith Knowles	100.00		100.00
Jun-05-12	Telephone call with Shanna Francis, re: upcoming article. Telephone call with Ray Bowden. Follow up emails to Shanna Francis. Telephone call with Shanna Francis.	Smith Knowles	675.00		675.00
Jun 6, 2012	Telephone call to Mr. Lynn Wood regarding taxes, update on rate case and discussion regarding expert witness.	Smith Knowles	100.00		100.00
Jun 7, 2012	Telephone call to Bill Duncan regarding response to data requests.	Smith Knowles	75.00		75.00
Jun 11, 2012	Email to Lynn Wood to determine needed records for annual returns; draft Authorization to Release Information.	Smith Knowles	42.50		42.50
Jun 12, 2012	Review reply email from Lynn Wood re: records needed; Call to Doyle Johnstun to request records; Conference with MES re: Johnstun's answer; MES review Authorization to Release Information; Revise same.	Smith Knowles	68.00		68.00
Jun 13, 2012	Work on rate case. Organizing documents required under data requests.	Smith Knowles	500.00		500.00
Jun 14, 2012	Follow up email to Lynn Wood regarding deadlines for annual reports; review of reply email from Lynn Wood; conference with MES.	Smith Knowles	42.50		42.50
Jun 15, 2012	Conference with MES re: Affidavits for Mitch Winegar and Jim Banks; Call to Jim Banks to schedule phone interview; Email to Mitch Winegar to schedule phone interview.	Smith Knowles	42.50		42.50

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jun 19, 2012	Conference with MES re: Deadlines on filing annual returns; Call to Ray Bowden re: obtaining records from Doyle Johnstun.	Smith Knowles	42.50		42.50
Jun 20, 2012	Telephone call to Mark Long regarding data request response and engineer appointment.	Smith Knowles	125.00		125.00
Jun 20, 2012	Conference with MES re: records status from Ray Bowden; Email to Lynn Wood to coordinate pick up of records from Doyle Johnstun's office.	Smith Knowles	25.50		25.50
Jun 22, 2012	Work on updating rate case documents; Search online docket to obtain recent filings on matter; Follow up call with Doyle Johnstun's office and Lynn Wood; Work on coordinating telephone appointments with Jim Banks and Mitch Winegar for MES re: Affidavits.	Smith Knowles	42.50		42.50
Jun 25, 2012	Call to Jared Anderson to coordinate meeting with MES; Conference with MES re: same.	Smith Knowles	25.50		25.50
Jun 25, 2012	Review DPU Data Request to determine what records we may have.	Smith Knowles	42.50		42.50
Jun 25, 2012	Work on updating rate case records with current filing with DPU.	Smith Knowles	25.50		25.50
Jun 25, 2012	Email to Mark Long to coordinate meeting with expert and Ray Bowden; Review response from Mark Long; Calendar date and time; Email to Mark Babbitt to confirm attendance; Review email from Mark Babbitt re: same; Conference with MES re: meeting.	Smith Knowles	68.00		68.00
Jun 26, 2012	Telephone call with Jared Anderson regarding loan possibilities and copy of loan documents. Meeting with Ray Bowden.	Smith Knowles	300.00		300.00
Jun 26, 2012	Work on updating rate case binder with most recent DPU filing.	Smith Knowles	42.50		42.50
Jun 27, 2012	Telephone call with Jim Banks. Draft affidavit of Jim Banks. Telephone call with Mitch Winegar. Draft of affidavit of Mitch Winegar.	Smith Knowles	875.00		875.00
Jun 27, 2012	Review email from Phil on behalf of Mitch Winegar re: Affidavit information; Draft Affidavit for Mitch Winegar based on information provided.	Smith Knowles	68.00		68.00
Jun 28, 2012	Follow up with Lynn Wood's office re: meeting with Ray and Mel; Email to Lynn with accounting records and spreadsheets.	Smith Knowles	42.50		42.50
Jun 28, 2012	Work on Affidavit of Jim Banks.	Smith Knowles	42.50		42.50
Jun 28, 2012	Call to Key Bank to determine requirements for authorization to account information; Conference with MES re: same; Email to Lou Cooper re: Affidavit; Call to Jared Anderson to follow up on records re: Ray Bowden.	Smith Knowles	85.00		85.00
Jun 29, 2012	Work on responses to data requests. Compiling information. Telephone call with Ray Bowden. Telephone call to Rick K. Rathbun and Adam Long.	Smith Knowles	850.00		850.00
Jun 29, 2012	Work on obtaining and producing documents to Rick Rathbun and Adam Long re: DPU request; Call to Great Basin Engineering; Call to Curtis Oda and Heiner's Insurance; Call to Mitch Winegar; and Call to Ray Bowden; Conference with MES.	Smith Knowles	425.00		425.00
Jun 30, 2012	Review of and draft changes to data requests. Telephone call with Ray Bowden. Work on additional exhibits.	Smith Knowles	875.00		875.00
Jul 2, 2012	Work on gathering information for attorney fees and costs for MES.	Smith Knowles	85.00		85.00
Jul 3, 2012	Telephone call to Ray Bowden.	Smith Knowles	50.00		50.00
Jul 3, 2012	Follow up email to Lou Cooper re: 3/16/11 flooding at Mountain Sewer lift station; Call with Lou Cooper re: same.	Smith Knowles	42.50		42.50
Jul 10, 2012	Preparation for telephone call with Rick and Adam. Telephone call with Rick and Adam regarding direct testimony, potential witnesses and strategy.	Smith Knowles	625.00		625.00
Jul 10, 2012	Call with Rick Rathbun to coordinate meeting with MES re: direct testimony deadline of 7/26/12.	Smith Knowles	17.00		17.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jul 11, 2012	Telephone call with Ray Bowden regarding direct testimony, review of financials filed and discussion regarding witnesses.; Telephone call with Mark Long.; Telephone call to Ray Bowden regarding my conversation with Mark Long (the note, connection fees, improvements, etc.).	Smith Knowles	675.00		675.00
Jul 11, 2012	Coordinate meeting with Lynn Wood's office with Ray and MES	Smith Knowles	42.50		42.50
Jul 12, 2012	Work on data requests. Work on getting checks, receipts, invoices, etc. Work on changes to rate case. Review documents from Zini. Telephone call with Rick Rathbun and Adam Long regarding data requests - division of labor.	Smith Knowles	1,250.00		1,250.00
Jul 12, 2012	Compile documents of proof of transfer of ownership re: Mountain Sewer; Email to Key Bank with proof and request for bank statements and cancelled checks; Call to Key Bank to confirm receipt.	Smith Knowles	127.50		127.50
Jul 13, 2012	Draft of Subpoena Duces Tecum to Key Bank for 3 months of bank statements.	Smith Knowles	225.00		225.00
Jul 13, 2012	Follow up e-mail to Key Bank re: request; Contact Eileen Thomas re: record keeping procedures and request for financial records copies; Work on Subpoena Duces Tecum; E-mailed Subpoena Duces Tecum to Key Bank and all parties in the rate case matter.	Smith Knowles	255.00		255.00
Jul 16, 2012	Work on documents needed for data request. Telephone call with Ray Bowden regarding documents, expenses, costs of improvements, etc. Review spreadsheets from Mark Long and compare to rate case filed.	Smith Knowles	625.00		625.00
Jul 16, 2012	Contact Cody Cardon requesting financial records on Lakeview Water; Follow up e-mail to Eileen for clarification of request of records; Call to Patty banks re: financial records; E-mail with annual report to Adam Long for 2011; Request to Lynn Wood for any additional financial records; Obtain and review 2012 financial records obtained from Lynn Wood's office; Coordinate meeting with Lynn Wood's office re: accounting.	Smith Knowles	510.00		510.00
Jul 17, 2012	Preparation for meeting. Meeting with Ray Bowden, Lynn Wood, Rick Rathbun, Adam Long.	Smith Knowles	2,125.00		2,125.00
Jul 17, 2012	Obtain and review Weber County property information for Mountain Sewer for 2011.	Smith Knowles	42.50		42.50
Jul 18, 2012	Provide financial records to Lynn Wood's Office for QuickBooks file update for 2012; Provide financial records for 2011 annual report for May, June and July Key Bank Account; Coordinate obtaining records from Eileen Thomas for Mountain Sewer accounting; Review same and begin check index.	Smith Knowles	595.00		595.00
Jul 19, 2012	Review of sewer report prepared by Mark Babbitt to address Celtic's concerns. Telephone call with Mark Babbitt. Work on language. Telephone call with Ray Bowden.	Smith Knowles	1,000.00		1,000.00
Jul 20, 2012	Reviewed filed testimony of Mitch Winegar. E-mail correspondence with Adam Long regarding additional information needed. Review of G6 & G4 spreadsheets. E-mail correspondence with Lynn Wood. Review and work on receipts and check spreadsheet. Telephone call with Adam Long.	Smith Knowles	800.00		800.00
Jul 21, 2012	Work on draft of agreement to provide sewer services to Valley Utility.	Smith Knowles	625.00		625.00
Jul 23, 2012	E-mail request to Eileen for copies of Mountain Sewer check 1100 forward; Follow up with Mitch Winegar re: Affidavit and invoices for 2011 and 2012; Review and organize information obtained from Utah Pump; E-mailed Bank of Utah history to Adam Long re: loan; Continue work on check index.	Smith Knowles	595.00		595.00
Jul 25, 2012	Telephone call to Ray Bowden regarding his direct testimony and Mitch Winegar's testimony. Telephone call with Adam Long regarding Mitch Winegar's testimony and the updated spreadsheets.	Smith Knowles	400.00		400.00
Jul 25, 2012	Coordinate and obtain more financial records form Eileen Thomas; Obtain invoices from Great Basin Engineering for accounting ledger re: Mountain Sewer; Call to Great Basin for clarification of ledger; E-mail to Eileen re: checks 1108, 1109, and 1110; Request to Cody Cardon for updated financial reports; Continue work on check index.	Smith Knowles	595.00		595.00

Mountain Sewer
General Rate Case Increase
Legal and Accounting Fees

Exhibit 3.9
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Date	Description	Firm	Fees	Adjustments	Adjusted Amounts
Jul 26, 2012	Work on documents to be included in rate case. Review of spreadsheets, filed testimony, etc. Telephone call with Rick and Adam.	Smith Knowles	875.00		875.00
Jul 26, 2012	Contact and obtain invoices from A1 Pumping for check index; Finish compiling documents to coordinate with check index; Contact and obtain policy information from Heiner's Insurance; Provide records to Adam Long for 7/26/12 filing with PSC.	Smith Knowles	680.00		680.00
Jul 27, 2012	Telephone call with Ray Bowden. Email communications with Adam Long.	Smith Knowles	175.00		175.00
Jul 27, 2012	Work on Lakeview Water check index and documents in preparation for 7/30/12 Zini audit.	Smith Knowles	680.00		680.00
Jul 30, 2012	Prepare, organize and review documents, binders, etc. in preparation for the meeting with Adam Long and Larry and Sharon Zini. Meeting with Adam Long and Larry and Sharon Zini. Work on follow up items after meeting.	Smith Knowles	1,800.00		1,800.00
Jul 31, 2012	Meeting with Adam and Mark Long and follow up on requests made by Zini.	Smith Knowles	875.00		875.00
Aug 1, 2012	Telephone call with Ray Bowden regarding Zini's threats. Telephone call with Mark Long.	Smith Knowles	175.00		175.00
Aug 1, 2012	Redact list of sewer users. Email correspondence with Larry Zini regarding users, annual reports, and other information. Reviewing, answering and filing emails from Cumberland, Long, Zini, etc. Telephone call with Ray Bowden. Telephone call with Lynn Wood. Review email from Larry Zini to Mark Long. Respond to email allegations in Zini's email.	Smith Knowles	725.00		725.00
Aug 3, 2012	Telephone call to Ray Bowden regarding Zini's latest requests and evidence of amount owed to Jim Banks. Telephone call with Jim Banks.	Smith Knowles	125.00		125.00
Aug 7, 2012	Telephone call with Ray Bowden regarding upcoming meeting with Marsha and others and latest recommendations of division. Telephone call with Craig Smith. Review rate filing for information for Ray Bowden.	Smith Knowles	375.00		375.00
Aug 8, 2012	Review schedules filed by DPU. Telephone call to Mark Long - review of each schedule and entry.; Meeting with Ray Bowden regarding rate case and schedules filed by Division.	Smith Knowles	675.00		675.00
Total Legal Fees for Smith Knowles. P.C.			<u>\$65,703.00</u>	<u>(\$1,587.50)</u>	<u>\$64,115.50</u>
DISBURSEMENTS					
Aug-24-11	State of Utah Corporate Update	Smith Knowles	\$15.00		\$15.00
Aug-25-11	Fed Ex Charges	Smith Knowles	10.51		10.51
Aug-31-11	Simplifile Recording Fees	Smith Knowles	15.00		15.00
Aug-31-11	Simplifile Recording Fees	Smith Knowles	15.00		15.00
Sep-01-11	Overnight delivery service fees	Smith Knowles	21.02		21.02
Total Disbursements for Smith Knowles. P.C.			<u>\$76.53</u>	<u>\$0.00</u>	<u>\$76.53</u>
Total Legal Fees & Disbursements for all charges on this matter for Smith Knowles. P.C.			<u>\$65,779.53</u>	<u>(\$1,587.50)</u>	<u>\$64,192.03</u>
Apr-10	Tax Returns for PSC Reports for 2009	Wood Richards	\$795.00	(\$795.00) 6	\$0.00
Mar-11	PSC Reports for 2010 and reviewing for possible rate case	Wood Richards	2,800.00	(2,800.00) 6	0.00

Mountain Sewer
 General Rate Case Increase
 Legal and Accounting Fees

Exhibit 3.9
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

Date	Description	Firm	Fees	Adjustments		Adjusted Amounts
Apr-11	Additional accounting an revisions to the 2009 and 2010 financial statements and PSC reports	Wood Richards	685.00	(685.00)	6	0.00
May-11	Additional accounting an revisions to the 2009 and 2010 financial statements and PSC reports	Wood Richards	835.00	(835.00)	6	0.00
Jun-11	Completion of accounting, tax returns and PSC reports	Wood Richards	1,100.00	(1,100.00)	6	0.00
Accounting Fees for Wood Richards and Associates			\$6,215.00	(\$6,215.00)		\$0.00
Total NET Fees for Smith Hartvigsen, PLLC, Smith Knowles. P.C. and Wood Richards and Associates			\$127,128.28	(\$14,311.00)		\$112,817.28

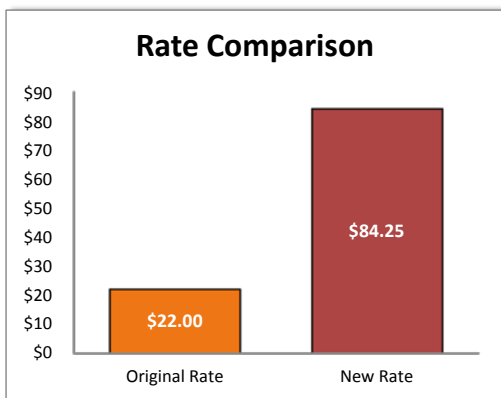
Legend:

- 1 - These items are for services prior to the rate case filing and/or of issues primarily not relating to Mountain Sewer
- 2 - These fees appear to regard Lakeview Water and not Mountain Sewer
- 3 - These fees appear to regard the sale/transfer of the companies to Valley Utility that are outside the scope of work done to the PSC.
- 4 - No Description
- 5 - Fees to settle amounts owed to contractor for work done prior to filing rate case.
- 6 - These are previous accounting fees owed to Wrrd Richards that were previously disallowed in the Special Assessment

Mountain Sewer
 General Rate Case Increase
 Rate Increase Comparison

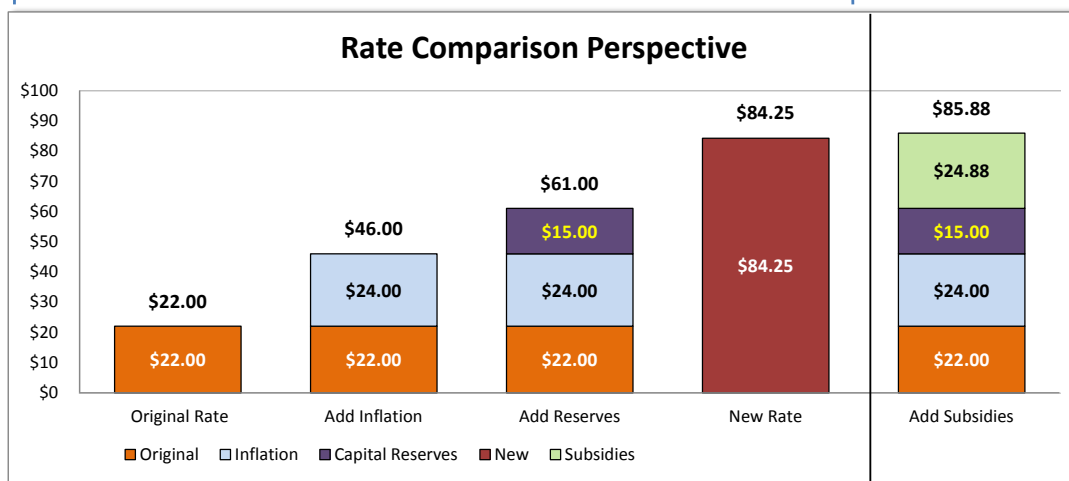
Exhibit 3.10
 Dockets 11-097-01, 11-097-02 & 11-097-03
 Mark Long

	Original Rate	Add Inflation	Add Reserves	New Rate	Add Subsidies	Footnotes
Original	\$22.00	\$22.00	\$22.00		\$22.00	
Inflation		\$24.00			\$24.00	(a)
Capital Reserves			\$15.00		\$15.00	(b)
New				\$84.25		(c)
Subsidies					\$24.88	(d)
Total	\$22.00	\$46.00	\$61.00	\$84.25	\$85.88	



Rate Comparison	
Original Rate	\$22.00
New Rate	84.25
Percent Increase	282.95%

Rate Comparison Perspective	
Original Rate	\$22.00
Inflation	24.00
Capital Reserve	15.00
Total	\$61.00
New Rate	84.25
Percent Increase	38.11%



Footnotes:

- (a) The CPI inflation calculator uses the average Consumer Price Index for a given calendar year. This data represents changes in prices of all goods and services purchased for consumption by urban households. For the current year, the latest monthly index value is used. For reference see: http://www.bls.gov/data/inflation_calculator.htm. This calculator indicates that \$22 in 1986 has increased by \$24 in 2012.
- (b) This the Capital Reserve amount calculated in Exhibit 3.6.
- (c) Per Exhibit 1.6, the average annual net loss is \$38,806.90, which is, therefore, the average annual amount subsidized by Mr. Catanzaro. This Division used the analysis that included connection fees to err on the conservative side. This amount was then divided by the 130 active connections and divided by 12 months.
- (d) The is the recommended rate calculated in Exhibit 3.7.

Rate Comparison of New Rate VS	
New Rate	\$84.25
Rate with Inflation, Reserves & Developer Subsidies	85.88
Percent Difference	1.93%

Note: 130 connections was used for all calculations.

Mountain Sewer
General Rate Case Increase
Interim Rate Calculations

Exhibit 3.11
Dockets 11-097-01, 11-097-02 & 11-097-03
Mark Long

Description	A Approved Monthly Interim Rates	B Recommended Monthly Rates per Exhibit 3.7	C Over/(under) Payment of Montly Rates
1 Fixed System Fees			
2 Fixed System Fees	\$ 12.14	\$ 10.25	\$ 1.89
3 Capital Reserve Fee	12.26	15.00	(2.74)
4 Total Fixed System Fees (Standby Fees) (lines 2 + 3)	\$ 24.40	\$ 25.25	(\$.85)
5			
6 Usage Fees	\$ 32.67	\$ 59.00	(\$ 26.33)
7 Total Fees for Connected Customer (lines 4 + 6)	\$ 57.06	\$ 84.25	(\$ 27.19)
Single Connection Fee			
Connected Under Existing Street	\$ 5,000.00	\$ 5,000.00	\$.00
Connected Before Street Installation	5,000.00	3,000.00	2,000.00
Hookup Fee	300.00	300.00	.00
Turn On Fee	100.00	100.00	.00
Turn Off Fee	100.00	100.00	.00
Late Fee	18% per annum	18% per annum	.00

Comment: Interim Rates were approved by the Commission on May 14, 2012, and are listed above, under Column A. Column B lists the rates recommended by the Division. Column C shows the difference, which is the amount underpaid each month.