766 NORTH SUN DRIVE SUITE 4030 LAKE MARY, FLORIDA 32746

> PHONE (407) 830-6331 FAX (407) 830-8522

> > www.sfflaw.com



June 1, 2012

## VIA FEDERAL EXPRESS

Ann Cole, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 RECEIVED FPSC 12 JUN-4 PM 12: 33 COMMISSION CLERK

RE: Docket No. 110257-WS - Application for Increase in Water and Wastewater Rates in Seminole County by Sanlando Utilities Corporation

Our File No.: 30057.198

Dear Ms. Cole:

The following is in response to Staff's Fourth Data Request dated May 3, 2012, filed in the above-referenced docket.

## Rate Case Expense

1. For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.

RESPONSE: Please see the attached adobe file titled "Sanlando RC Expense Invoices 5.15.2012 - and est. to complete.pdf" for all requested documentation.

2. For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

CUM		KE5P	ONSE: Please see the response to Rate Case Expense	item 1.
LPA CR)	(D) forwarded	3.	If rate consultant invoices are not broken down by l	hour, please provide reports
CL	that d	letail by	hour, a description of actual duties performed, and a	amount incurred to date.
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SRC	RESPONSE: Please see the response to Rate Case Expense Item 1.			
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OPC	The state of the s			OPPLIMENT ALL MARCH DATE
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4. Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.

RESPONSE: Please see the response to Rate Case Expense Item 1.

5. Please provide an itemized list of all other costs estimated to be incurred through the PAA process.

**RESPONSE:** Please see the attached excel file titled "B-10 Update as of 5.15.2012.xlsx" for the requested documentation.

Please do not hesitate to contact me should the Staff have any questions about these responses.

Very truly yours,

MARTIN S. FRIEDMAN

For the Firm

MSF/der Enclosures

cc: Kirsten Markwell, Manager of Regulatory Accounting (w/o enclosures) (via e-mail)
Bart Fletcher, Division of Economic Regulation (w/enclosures) (via hand delivery)
Mark Cicchetti, Division of Economic Regulation (w/enclosures) (via hand delivery)
Stephen C. Reilly, Associate Public Counsel (w/enclosures) (via hand delivery)