

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

RECEIVED-FPSC
13 JAN 22 PM 4: 21
COMMISSION CLERK

DATE: January 22, 2013
TO: Ann Cole, Commission Clerk, Office of Commission Clerk
FROM: Michael A. Springer, *MAS* Regulatory Analyst IV, Division of Accounting & Finance
RE: Docket No. 110257-WS - Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation.
Request for Correspondence to be placed in the Docket File.

The following correspondence (attached to memo) is requested to be placed in Docket No. 110257-WS:

- An email and respective attachments sent from Marty Friedman representing Sanlando Utilities Corporation was sent on November 21, 2012. The email contains the updated rate case expense Schedule B-10 as of November 20, 2012. CPH mapping invoices were also included in this correspondence.
- An email and a respective attachment sent from Marty Friedman representing Sanlando Utilities Corporation was sent on December 11, 2012, and contains a Revised Schedule B-10 as of this date.

DOCUMENT NUMBER-DATE
00405 JAN 22 12
FPSC-COMMISSION CLERK

Michael Springer

From: Martin Friedman [MFriedman@sfflaw.com]
Sent: Wednesday, November 21, 2012 4:07 PM
To: Michael Springer
Cc: Mark Cicchetti; Bart Fletcher; Clarence Prestwood
Subject: {BULK} RE: Updated Information Requests
Importance: Low
Attachments: B-10 Update as of 11.20.2012.xlsx; CPH Invoices.pdf

Michael,
 Attached is the updated rate case expense and other documentation you requested. Let me know if you have any questions or need any additional information.
 Regards, Marty

MARTIN S. FRIEDMAN

**SUNDSTROM,
 FRIEDMAN & FUMERO, LLP**
 Attorneys | Counselors



**SUNDSTROM, FRIEDMAN & FUMERO,
 LLP**

Attorneys at Law
 766 North Sun Drive, Suite 4030
 Lake Mary, Florida 32746
 T: 407.830.6331
 F: 407.830.8522
 M: 407.310.2077
mfriedman@sfflaw.com
www.sfflaw.com

Tallahassee • Lake Mary • Boca Raton

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From: Michael Springer [mailto:MSpringe@PSC.STATE.FL.US]
Sent: Tuesday, November 13, 2012 1:43 PM
To: Martin Friedman
Cc: Mark Cicchetti; Bart Fletcher; Clarence Prestwood
Subject: Updated Information Requests

Good Afternoon Marty,

I am requesting the following information:

- An updated B-10 that contains any new invoices for incurred expenses.
- The supporting documentation for the actual and estimated amount for mapping from CPH. The re was no line item for this expense on the MFR Schedule B-10, but an actual amount on an updated B-10 (5/15/2012) contains \$51,081 and an additional estimated \$15,000 for mapping from CPH.

Thank you,
 Michael

Michael Springer
Regulatory Analyst
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Telephone: (850) 413-7082
Facsimile: (850) 413-7083
Michael.Springer@psc.state.fl.us

Sanlando Utilities, Corp.
 Docket No. 110257-WS
 Test Year Ended: 12/31/10

Schedule: B-10
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a bearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1) Line No.	(2) Firm or Vendor Name	(3) Counsel, Consultant or Witness	(4) Hourly Rate Per Person	(5) Hours	(6) Total Estimate of Charges by Firm	(7) Hours Incurred as of 11.20.2012	(8) Charges Incurred as of 11.20.2012	(9) Remaining Hours (Est) as of 11.20.2012	(10) Total Estimate of Charges Remaining	(11) Total Estimate of Charges by Firm	(12) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	\$ 200.00	15	3,000	30	5,950	3	600	6,550	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	400	60,000	510	76,425	16	2,400	78,825	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	15	2,250	0	-	0	-	-	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	113	35,438	19	6,048	0	-	6,048	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	113	38,250	70	23,630	25	8,330	31,960	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	12,605	12,605	555	555	13,160	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	52	8,000	114	17,100	19	2,900	20,000	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission	n/a	n/a	n/a	9,000	n/a	-	n/a	9,000	9,000	Filing Fee (Included as an expense in Legal Fees)
9	CPH	Mapping	n/a	n/a	-	n/a	51,081	n/a	15,000	66,081	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Berrett, Jason	31.00	50	1,550	0	-	50	1,550	1,550	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Ciecierski, Daniel	31.00	325	10,075	168	5,193	0	-	5,193	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Ciecierski, Daniel	32.00	0	-	64	2,048	0	-	2,048	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	DiPasquale, Susan M.	38.05	40	1,522	133	5,061	100	3,805	8,866	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Durham, Rick J.	117.59	40	4,704	2	235	38	4,468	4,704	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Feathergill, Adam K	21.00	0	-	6	126	25	525	651	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Feathergill, Adam K	40.07	0	-	55	2,215	0	-	2,215	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Flynn, Patrick C.	81.00	200	16,200	38	3,078	0	-	3,078	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Flynn, Patrick C.	39.36	0	-	1	39	0	-	39	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Flynn, Patrick C.	39.64	0	-	1	40	0	-	40	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Flynn, Patrick C.	82.00	0	-	10	820	152	12,464	13,284	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Gongre, Bryan K.	38.05	50	1,903	30	1,122	0	-	1,122	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Gongre, Bryan K.	39.82	0	-	6	239	25	996	1,234	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Hanks, Peggy J.	38.05	20	761	33	1,237	0	-	1,237	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Hanks, Peggy J.	39.36	0	-	3	116	25	984	1,100	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.	Hoy, John P.	132.00	40	5,280	1	132	39	5,148	5,280	Assist w/MFRs, data requests, audit facilitation
26	Water Service Corp.	Lubertozzi, Steven M.	90.00	0	-	9	765	20	1,800	2,565	Assist w/MFRs, data requests, audit facilitation
27	Water Service Corp.	Marinelli, John A.	38.05	0	-	23	875	25	951	1,826	Assist w/MFRs, data requests, audit facilitation
28	Water Service Corp.	Krugler, Adrienne	49.00	100	4,900	0	-	10	490	490	Billing Analyst, Implementation of Rates, Notices
29	Water Service Corp.	Nedved, Spencer L.	29.00	200	5,800	268	7,772	0	-	7,772	Assist w/MFRs, data requests, audit facilitation
30	Water Service Corp.	Nedved, Spencer L.	32.00	0	-	16	512	0	-	512	Assist w/MFRs, data requests, audit facilitation
31	Water Service Corp.	Aquilino, Erin P.	44.00	350	15,400	216	9,504	0	-	9,504	Assist w/MFRs, data requests, audit facilitation
32	Water Service Corp.	Aquilino, Erin P.	41.00	0	-	66	2,709	100	4,100	6,809	Assist w/MFRs, data requests, audit facilitation
33	Water Service Corp.	Aquilino, Erin P.	42.00	0	-	2	84	0	-	84	Assist w/MFRs, data requests, audit facilitation
34	Water Service Corp.	Raponi, Ann M.	38.05	0	-	2	57	10	381	438	Billing Analyst, Implementation of Rates, Notices
35	Water Service Corp.	Sasic, Karen L.	65.00	10	650	2	146	8	504	650	Customer Service, Customer Notices, etc.
36	Water Service Corp.	Sillitoe, Jacqueline M.	38.05	0	-	19	723	20	761	1,484	Assist w/MFRs, data requests, audit facilitation
37	Water Service Corp.	Valrie, LaWanda N.	22.00	100	2,200	93	2,035	15	330	2,365	Assist w/MFRs, data requests, audit facilitation
38	Water Service Corp.	Weeks, Kirsten E.	56.00	250	14,000	98	5,488	120	6,720	12,208	Assist w/MFRs, data requests, audit facilitation
39	Water Service Corp.	Williams, John III	61.00	30	1,830	0	-	10	610	610	Assist w/MFRs, data requests, audit facilitation
40	Water Service Corp.	Winans, Nicole D.	40.00	200	8,000	151	6,040	50	2,000	8,040	Assist w/MFRs, data requests, audit facilitation
41	Water Service Corp.	n/a	n/a	n/a	17,490	n/a	17,791	n/a	15,000	32,791	Customer notices, postage
42	Water Service Corp.	n/a	n/a	n/a	3,200	n/a	273	n/a	2,927	3,200	Travel, Hotel/Accommodation, Rental Care, Airfare
43	Water Service Corp.	n/a	n/a	n/a	2,000	n/a	656	n/a	1,344	2,000	Temp Services
44	Water Service Corp.	n/a	n/a	n/a	12,000	n/a	80	n/a	11,920	12,000	Fed Ex & other misc.
45											
46	Estimate Through				\$ 292,311		\$ 270,060		\$ 118,562	\$ 388,612	
47											
48											
49	<input checked="" type="checkbox"/> PAA										
50	<input type="checkbox"/> Commission Hearing										
51											
52	Amortization Period 4 Years										
53	Explanation if different from Section 367.0816, Florida										
54											
55	Amortization of Rate Case Expense:										
56											
57			(A)	(B)	(C)						
58			Water	Wastewater	Total						
59	Prior unamortized rate case expenses	\$	31,302	\$ 24,424	\$ 55,727						
60	Current rate case expense		218,288	170,324	388,612						
61	Total projected rate case expense		249,590	194,748	444,339						
62	Annual Amortization	\$	62,398	\$ 48,687	\$ 111,085						
63											
64	Method of allocation between systems:										
65											
66	Customers (based on ERC Counts 12/31/10)		11,792.80	9,201.60	20,994.40						
67											
68	Percentage of average customers		56%	44%	100%						
69											
70	Resulting %		56.17%	43.83%	100%						

Invoice

Batch 98421

Doc. 321684



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Bryan Gongre
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

January 5, 2011
Project No: U07121
Invoice No: 74603

Des Pinar Force Main Hydraulic Analysis, Des Pinar Subdivision, Longwood, FL, Seminole County
Professional Services through December 19, 2010

Fee

Total Fee	18,000.00		
Percent Complete	91.5768	Total Earned	16,483.82
		Previous Fee Billing	11,076.01
		Current Fee Billing	5,407.81
		Total Fee	5,407.81
		Total this Invoice	\$5,407.81

Services Provided This Period Include:
- Force Main Hydraulic Analysis and Testing.

CPH Engineers, Inc.

JAN 18 2011

PO# 75319
Supplier 3002421
Receipt # 79485

PAID

JAN 19 2011

Invoice

Batch 104333



CPH Engineers, Inc.
 P.O. Box 2808
 Sanford, FL 32772-2808
 Phone: 407.322.6841
 Fax: 407.330.0639

Supplier# 3002421 Doc 341886

PD# 81443

Receipt# 85827

Bryan Gongre
 Utilities, Inc.
 200 Weathersfield Avenue
 Altamonte Springs, FL 32714

April 7, 2011
 Project No: U0706.01
 Invoice No: 75538

RECEIVED
 APR 18 2011

Sanlando Utilities Miscellaneous Consulting Services.
Professional Services through March 20, 2011

Professional Personnel

	Hours	Rate	Amount
Project Manager	1.00	135.00	135.00
Senior CADD Technician	69.00	80.00	5,520.00
	70.00		5,655.00
Total Labor			5,655.00

Unit Billing

Black&White 11X17			0.20
Color Copies 11X17			83.30
Black&White 8.5X11			0.05
Total Units			83.55

ENTERED
 APR 18 2011

Total this Invoice \$5,738.55

Billings to Date

	Current	Prior	Total
Labor	5,655.00	89,000.75	94,655.75
Consultant	0.00	4,034.50	4,034.50
Expense	0.00	4,234.51	4,234.51
Unit	83.55	1,333.17	1,416.72
Totals	5,738.55	98,602.93	104,341.48

Services provided during this period include:
 - Sanlando Mapping Update.

RECEIVED
 APR 15 2011

CPH Engineers, Inc.

[Signature]

Invoice



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Supplier 3002421
PO 87927
Recpt. 92640

Bryan Gongre
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

July 12, 2011
Project No: U0706.01
Invoice No: 76637

RECEIVED
JUL 18 2011

Sanlando Utilities Miscellaneous Consulting Services.
Professional Services through June 19, 2011

Batch 110483

Professional Personnel

	Hours	Rate	Amount
Sr. Project Manager	12.00	145.00	1,740.00
Project Manager	3.00	135.00	405.00
Sr.Planner	3.00	125.00	375.00
Senior CADD Technician	105.25	80.00	8,420.00
Clerical 11	1.50	55.00	82.50
Total Labor	124.75		11,022.50

Doc 364390

Reimbursable Expenses

Postage	6.64
Total Reimbursables	6.64

Unit Billing

Black&White 11X17	0.80
Black&White 8.5X11	22.25
2011 Mileage	2.04
Color Copies 11X17	0.85
Color Copies 8.5X11	0.60
Total Units	26.54

ENTERED

JUL 25 2011

JUL 22 2011

Total this Invoice \$11,055.68

Billings to Date

	Current	Prior	Total
Labor	11,022.50	94,655.75	105,678.25
Consultant	0.00	4,034.50	4,034.50
Expense	6.64	4,234.51	4,241.15
Unit	26.54	1,416.72	1,443.26
Totals	11,055.68	104,341.48	115,397.16

RECEIVED

Project

U0706.01

Utilities-Sanlando Misc. Svcs.

Invoice 76637

Services provided during this period include:

- Sanlando Mapping revisions.

CPH Engineers, Inc.



Invoice



CPH Engineers, Inc.
 P.O. Box 2808
 Sanford, FL 32772-2808
 Phone: 407.322.6841
 Fax: 407.330.0639

Supplier 3002421
 PD# 90100
 Receipt # 95001

Bryan Gongre
 Utilities, Inc.
 200 Weathersfield Avenue
 Altamonte Springs, FL 32714

August 3, 2011
 Project No: U0706.01
 Invoice No: 76731

Batch 112494
 Doc 371507

**Sanlando Utilities Miscellaneous Consulting Services.
 Professional Services through July 17, 2011**

Professional Personnel

	Hours	Rate	Amount
Senior CADD Technician	131.50	80.00	10,520.00
	131.50		10,520.00
Total Labor			10,520.00

Unit Billing

Mileage 2011		2.22	
Total Units		2.22	2.22

Total this Invoice \$10,522.22

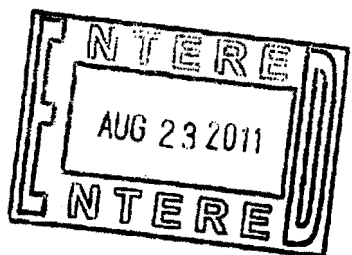
Billings to Date

	Current	Prior	Total
Labor	10,520.00	105,678.25	116,198.25
Consultant	0.00	4,034.50	4,034.50
Expense	0.00	4,241.15	4,241.15
Unit	2.22	1,443.26	1,445.48
Totals	10,522.22	115,397.16	125,919.38

RECEIVED
 AUG 22 2011

Services provided during this period include:
 - Sanlando mapping revisions for updated service connections.

CPH Engineers, Inc. Kamran Khosravi



RECEIVED
 AUG 08 2011

Invoice



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6941
Fax: 407.330.0639

Batch 114304

378811

Bryan Gongre
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

September 12, 2011
Project No: U0706.01
Invoice No: 77490

3002421
PB 92261
Recpt 92291

Sanlando Utilities Miscellaneous Consulting Services.
Professional Services through August 14, 2011

Professional Personnel

	Hours	Rate	Amount
Senior CADD Technician	119.00	80.00	9,520.00
	119.00		9,520.00
Total Labor			9,520.00

Unit Billing

Black&White 11X17			0.20
Black & White Plots 24X36			0.96
Black&White 8.5X11			0.15
Total Units			1.31
		Total this Invoice	\$9,521.31

Billings to Date

	Current	Prior	Total
Labor	9,520.00	116,198.25	125,718.25
Consultant	0.00	4,034.50	4,034.50
Expense	0.00	4,241.15	4,241.15
Unit	1.31	1,445.48	1,446.79
Totals	9,521.31	125,919.38	135,440.69

Services provided during this period include:
- Sanlando mapping.

CPH Engineers, Inc.

RECEIVED
SEP 19 2011

RECEIVED
SEP 15 2011

Invoice



CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Supplier 3002421
PO 94436
Rec'd. 99615
255

Batch 116588

Bryan Gongre
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

October 7, 2011
Project No: U0706.0700
Invoice No: 77709
Doc 387585

**Sanlando Utilities Miscellaneous Consulting Services.
Professional Services through September 18, 2011**

Professional Personnel

	Hours	Rate	Amount
Sr.Planner	2.00	125.00	250.00
Senior CADD Technician	104.25	80.00	8,340.00
Clerical 11	1.50	55.00	82.50
	107.75		8,672.50
Total Labor			8,672.50

Unit Billing

Black&White 8.5X11			0.15
Color Copies 11X17			162.35
Black&White 11X17			0.20
Total Units			162.70

Total this Invoice \$8,835.20

Billings to Date

	Current	Prior	Total
Labor	8,672.50	125,718.25	134,390.75
Consultant	0.00	4,034.50	4,034.50
Expense	0.00	4,241.15	4,241.15
Unit	162.70	1,446.79	1,609.49
Totals	8,835.20	135,440.69	144,275.89

Services provided during this period include:
- Sanlando mapping.

CPH Engineers, Inc.

RECEIVED
OCT 21 2011

Michael Springer

From: Martin Friedman [MFriedman@sfflaw.com]
Sent: Tuesday, December 11, 2012 11:28 AM
To: Michael Springer
Cc: Bart Fletcher; Erin Aquilino; Kirsten Markwell; Patrick Flynn
Subject: {BULK} Sanlando Rate Case
Importance: Low
Attachments: Schedule B-10 Revised 12-11-12.pdf

Michael,

Only the first CPH invoice was not related to preparing the maps required to be filed with the Application. Thus, we have deleted the amount of that invoice and the revised Schedule B-10 is attached. Let me know if you have any questions or need anything else in preparing your Recommendation.

Regards, Marty

MARTIN S. FRIEDMAN

**SUNDSTROM,
FRIEDMAN & FUMERO, LLP**
Attorneys | Counselors



SUNDSTROM, FRIEDMAN & FUMERO,
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Attorneys at Law
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T: 407.830.6331
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mfriedman@sfflaw.com
www.sfflaw.com

Tallahassee • Lake Mary • Boca Raton

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Analysis of Rate Case Expense

Sealand's Utilities, Corp.
Docket No. 160277-009
Test Year Ended: 12/31/10

Explanation: Provide the total amount of rate case expenses requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm appearing in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Hours Incurred as of 11.30.2012	Charges Incurred as of 11.30.2012	Hours Unbilled as of 11.30.2012	Unbilled Charges as of 11.30.2012	Remaining Hours (Est) as of 11.30.2012	Total Estimate of Charges Remaining	Total Estimate of Charges by Firm	Type of Service Rendered
1	Miliss, Swida & Associates	Deborah Swida	\$ 200.00	3,000	30	5,950	0	0	3	600	4,350	Asst w/MFRs, data requests, audit facilitation
2	Miliss, Swida & Associates	Cynthia Yapp	150.00	60,000	510	76,425	0	0	16	2,400	78,825	Asst w/MFRs, data requests, audit facilitation
3	Miliss, Swida & Associates	Marin Bruce	150.00	3,250	0	-	0	0	0	-	-	Asst w/MFRs, data requests, audit facilitation
4	Ross, Sundstrom & Bentley, LLP	Charles Marcell	315.00	35,438	19	4,548	0	0	0	-	4,548	Legal Fees
5	Ross, Sundstrom & Bentley, LLP	Martin Friedman	340.00	38,250	70	23,820	0	0	25	8,320	31,960	Legal Fees
6	Ross, Sundstrom & Bentley, LLP	n/a	-	3,000	11,911	12,911	0	0	555	555	13,466	Various Expenses (travel, photocopies, phone calls) associated with legal fee
7	M&R Consultants	Frank Seidman	150.00	8,000	114	17,100	0	0	19	2,900	30,000	1/2(1)Analysis, Asst w/ MFRs, data requests, audit facilitation
8	Public Service Commission	n/a	n/a	9,000	n/a	-	n/a	-	n/a	9,000	9,000	Filing Fee (included as an expense in Legal Fees)
9	CPH	Mapping	n/a	-	n/a	45,873	n/a	-	n/a	-	45,873	Asst w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Staff	n/a	129,374	1314	77,212	0	-	491	-	77,212	Asst w/MFRs, data requests, audit facilitation
11												
12	Estimate Through			\$ 292,311		\$ 264,048		\$ -		\$ 13,786	\$ 268,733	
13												
14												
15	(s) FAA											
16	(1) Commission Hearing											
17												
18	Amortization Period 4 Years											
19	Explanation if different from Section 357.0616, Florida											
20												
21	Amortization of Rate Case Expense:											
22												
23			(A)	(B)	(C)							
24			Water	Wastewater	Total							
25	Prior unamortized rate case expenses		\$ 31,392	\$ 24,424	\$ 55,777							
26	Current rate case expense		64,193	128,317	292,311							
27	Total projected rate case expense		95,497	152,741	348,028							
28	Annual Amortization		\$ 48,874	\$ 38,135	\$ 87,009							
29												
30	Method of allocation between systems											
31												
32	Customers (based on ERC Counts 12/31/10)		11,702.80	9,301.50	20,994.40							
33												
34	Percentage of average customer		56%	44%	100%							
35												
36	Resulting %		54.77%	43.83%	100%							

Analysis of Rate Case Expenses

Seminole Utilities, Corp.
Docket No. 11027-103
Test Year Ended: 12/31/10

Explanation: Provide the total amount of rate case expenses requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Payroll	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Hours Incurred as of 11.30.2012	(7) Charges Incurred as of 11.30.2012	(8) Hours Unbilled as of 11.30.2012	(9) Unbilled Charges as of 11.30.2012	(10) Remaining Hours (Est) as of 11.30.2012	(11) Total Estimate of Charges Remaining	(12) Total Estimate of Charges by Firm	(13) Type of Service Rendered
1	Milan, Swain & Associates	Deborah Swain	\$ 200.00	15	3,000	30	5,950	0	-	3	600	6,550	Asst w/MFRs, data requests, audit facilitation
2	Milan, Swain & Associates	Cynthia Yapp	150.00	400	60,000	530	76,425	0	-	16	2,400	78,825	Asst w/MFRs, data requests, audit facilitation
3	Milan, Swain & Associates	Marie Brown	150.00	15	2,250	0	-	0	-	0	-	-	Asst w/MFRs, data requests, audit facilitation
4	Ross, Sundstrom & Bentley, LLP	Christin Marcell	315.00	113	35,438	19	6,048	0	-	0	-	6,048	Legal Fees
5	Ross, Sundstrom & Bentley, LLP	Martin Friedmann	340.00	113	38,320	70	23,620	0	-	25	8,320	31,660	Legal Fees
6	Ross, Sundstrom & Bentley, LLP	n/a	-	-	7,000	-	-	-	-	-	-	43,666	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Selkman	150.00	52	7,800	114	17,000	0	-	19	2,850	10,000	11a(1)Analysis, Asst w/ MFRs, data requests, audit facilitation
8	Public Service Commission	n/a	n/a	n/a	9,000	n/a	-	n/a	-	n/a	-	-	Filing Fee (included as an expense in Legal Fees)
9	CPH	Mapping	n/a	n/a	-	n/a	45,673	n/a	-	n/a	-	-	45,673 Asst w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Staff	n/a	2005	129,374	1514	77,212	0	-	491	-	-	77,212 Asst w/MFRs, data requests, audit facilitation
11													
12	Estimate Through				\$ 292,311		\$ 264,948		\$ -		\$ 23,755	\$ 288,733	
13													
14													
15	[x] FAA												
16	[] Commission Hearing												
17													
18	Amortization Period 4 Years												
19	Explanation if different from Section 387.0814, Florida												
20													
21	Amortization of Rate Case Expense												
22													
23			(A)	(B)	(C)								
24	Prior unamortized rate case expenses		\$ 31,302	\$ 24,424	\$ 55,727								
25	Current rate case expense		864,295	128,112	992,411								
27	Total projected rate case expense		895,597	152,536	1,048,133								
28	Annual Amortization		\$ 48,874	\$ 38,135	\$ 87,009								
29													
30	Method of allocation between systems												
31	Customers (based on ERC Counts 12/31/10)		11,792.80	9,201.60	20,994.40								
33													
34	Percentage of average customers		56%	44%	100%								
35													
36	Ranking %		56.17%	43.83%	100%								