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February 11, 2020
VIA E-FILING

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Re: Docket No. 20190031-WU - Application for increase in water rates in Highlands County, by
Placid Lakes Utilities, Inc.
Our Matter No.: 070336

Dear Mr. Teitzman:

Placid Lakes Utilities, Inc., pursuant to Rule 25-30.436(6), Florida Administrative Code, files the enclosed Final Rate Case Expense Schedule.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman
MARTIN S. FRIEDMAN
For the Firm

MSF/

cc: Larry King (via e-mail)
Marie McKinney (via e-mail)

Company: Placid Lakes Utilities, Inc.
 Docket No.: 130025-WU
 Test Year Ended: 12/31/18

Schedule: B-10
 Page 1 of 1
 Preparer: Larry P. King, Treasurer
Prepared: February 8, 2020

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 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 Person	(4) Estimated Hours	(5) Total Estimate Of Charges	(6) Type of Service Rendered		
1	Peggy A. Brewer	Retired Employee	\$37.43	30	1,123	Assist in preparation of MFR's		
2	Dean Mead	Martin Friedman	\$380.00	56	21,394	Legal for PSC Rate Case		
3	Dean Mead	Martin Friedman	\$380.00	-1.3	-494	Legal for MFR Deficiencies		
4	Dean Mead	Martin Friedman			1,774	Travel costs to PSC Meeting		
5	Filing Fees	PSC			3,500	PSC Filing Fee		
6	Notices	Various	\$1,122.00	3	3,367	Legal & Customer Notices		
7								
8	Total				<u>30,664</u>			
9								
11	Final Rate Case Expense – Approved by PSC & Posted to Account #186							
13								
14	Amortization Period 4 Years							
15	Explanation if different from Section 367.0816, Florida Statutes:							
16								
17	Amortization of Rate Case Expense:					(A)	(B)	(C)
18					Water	Wastewater	Total	
19		Prior Unamortized Rate Case Expense			<u>0</u>	<u>N/A</u>	<u>0</u>	
20		Current Rate Case Expense			<u>30,664</u>		<u>30,664</u>	
21					-----	-----	-----	
22		Total Projected Rate Case Expense			<u>30,664</u>		<u>30,664</u>	
23					=====	=====	=====	
24		Annual Amortization			<u>7,666</u>		<u>7,666</u>	
25					=====	=====	=====	
26		Test Year Amortization (2012)					<u>0</u>	
27		Normalization Adjustment					<u>7,666</u>	
28							<u>Sch. B-3</u>	
29	Method of Allocation Between Systems: (Provide Calculation)				N/A			