

DOCKET 950495-WS  
EXHIBIT NO. 255  
CASE NO. 96-04227

ORIGINAL  
FILE COPY

1995 CONSOLIDATED RATE CASE  
DOCKET NO. 950495-WS

RATE CASE EXPENSE

LATE FILED HEARING EXHIBIT NO. 255  
RATE CASE EXPENSE CHARGES  
SUMMARY OF ACTUAL CHARGES THROUGH MARCH 31, 1996  
AND REVISED ESTIMATE OF CHARGES  
AS OF MAY 13, 1996

VOLUME IV

EX 255

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET  
NO. 950495-WS, EXHIBIT NO. 255  
COMPANY/ SSU/Verdmar  
WITNESS: \_\_\_\_\_  
DATE: 4-29-96

DOCUMENT NUMBER-DATE

05399 MAY 13 96

FPSC-RECORDS/REPORTING

**ANALYSIS OF REVISED RATE CASE EXPENSE**  
**ACTUAL charges through March, 1996**  
**DOCKET NO. 950495-WS**

Line  
No.

1 Estimate Through:                     PAA                     Commission Hearing

2  
3 Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:

4	5 Amortization of Rate Case Expense:		
6	(A)	(B)	(C)
7	Total	Revised Estimate of	Actual Charges
8	FPSC Filed	Charges	as of 3/31/96
9	10 Prior Unamortized Rate Case Expense		
9		\$2,653	\$2,653
9	Charlotte	\$2,653	\$2,653
10	Marco Island	\$106,820	\$106,820
10	Docket No. 920655-WS	\$106,820	\$106,820
11	GIGA	\$677,601	\$677,601
11	Docket No. 920199-WS	\$677,601	\$677,601
12	Lehigh	\$67,100	\$67,100
12	Docket No. 911188-WS	\$67,100	\$67,100
13		<u>\$854,174</u>	<u>\$854,174</u>
13		\$1,029,174	\$854,174
14	14 Current Rate Case Expense		
15	15 Consolidated Rate Case		
15		\$995,152	\$1,628,065
16	Uniform Rate Investigation (See page 2 for detail)	\$432,089	\$530,013
17		<u>\$1,427,241</u>	<u>\$2,158,078</u>
17		\$2,281,415	\$1,537,905
18	18 Total Projected Rate Case Expense		
18		<u>\$2,281,415</u>	<u>\$3,187,252</u>
19		\$570,354	\$796,813
20	19 Annual Amortization		
20		<u>\$570,354</u>	<u>\$796,813</u>

**ANALYSIS OF REVISED RATE CASE EXPENSE**  
**ACTUAL charges through March, 1996**  
**DOCKET NO. 950495-WS**

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges as Filed	(5) Revised Estimate of Charges	(6) Actual Charges as of 3/31/96	(7) Type of Service Rendered
1	<b>1995 CONSOLIDATED RATE CASE</b>						
2							
3	<b>Witnesses:</b>						
4							
5	Hartman & Associates	Gerald Hartman	\$99	\$70,000	\$81,495	\$65,068	Testimony - Used & Useful and Economies of Scale Study
6							
7	Watertech Consulting	John Whitcomb	\$95	49,750	72,321	42,870	Testimony - Conservation Rates
8							
9	Utility Research Intrnl.	Dr. Roger Morin	\$250	21,500	40,000	21,717	Testimony - Cost of Capital
10							
11	Self employed	Hugh Gower	\$300	20,000	40,000	21,300	Testimony - CIAC Imputation
12							
13	Guastella Assoc., Inc.	John Guastella	\$190	30,000	11,889	11,889	Testimony - Marco Reuse and Raw Water Rates
14							
15	Minnesota Power	Bruce Gangnon	\$100	30,000	30,000	0	Testimony & Discovery - Taxes
16		Arend Sandbulte			30,000	0	Testimony & Discovery - MP/Cost of Capital
17		Dave Gartzke		30,000		1,111	Rate Case Support
18	Dennis A. Peterson					3,919	Rate Case Support
19	Mark A. Schober					1,238	Rate Case Support
20	Douglas A. Weinetz					627	Rate Case Support
21	James C. Erickson					250	Rate Case Support
22	John A. Dick					379	Rate Case Support
23	Robert D. Edwards					8	Rate Case Support
24						7,531	
25							
26	Source, Inc.	James P. Elliott	\$125	10,000	17,900	4,468	Testimony - Used & Useful
27							
28	Hewitt Associates	Frank Johnson	\$360		13,090		Testimony - Salary Adjustment
29							
30	Kimley-Horn & Associates	Richard Harvey	\$150		27,000	5,153	Testimony - Margin Reserve and Used & Useful
31							
32	Goodwins, Brooke & Dickenson	Brian Broverman	\$215		12,500 *	3,783	Testimony - OPEB *(Will be Revised)
33							
34	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	\$110	12,000	12,000	8,510	Testimony - Hydraulic Methodology Theory & Appl.
35							
36	Gray, Harris & Robinson	Bob Dilg	\$200		3,517		Testimony - Rate Base Land
37							
38	Viro Group	Lloyd Horvath	\$135		6,600		Rate Case Support
39							
40	South Florida Water Management Dist	Bruce Adams	N/A		422		Testimony - Conservation Program
41							
42	Southwest Florida Water Management Dist	Mark Farrell	N/A		465		Testimony - Conservation Program, Weather Normalization Clause and Reuse
43							
44		Jay Yingling	N/A		423		Testimony - Price Elasticity Model
45							
46	St. Johns River Water Management Dist	Harold Wilkening III	N/A		142		Testimony - Conservation Program and Reuse
47							
48		Harold Wilkening, Atty.	N/A		142		
49	<b>Subtotal - Witnesses</b>			<b>\$273,250</b>	<b>\$399,906</b>	<b>\$192,290</b>	
50							
51	<b>Legal:</b>						
52							
53	Rutledge, Ecerria, et al.	Kenneth Hoffman	\$160	200,000	200,000	117,997	Legal Services
54							
55	Greenberg, Traurig				100,000		Legal Services - Appeal
56							
57	Lewis, Longman & Walker, P.A.			N/A	15,000	1,027	Legal Services
58							
59	Messer, Caparelo, Masdsen			N/A	5,000	1,575	Legal Services
60							
61	Radley, Hinkle, Thomas & McArthur			N/A	25,000	23,230	Legal Services
62	<b>Subtotal - Legal</b>			<b>\$200,000</b>	<b>\$345,000</b>	<b>\$143,830</b>	
63							
64	<b>Southern States Utilities:</b>						
65				171,600	276,076	220,076	Postage
66				100,000	138,000	135,778	Temporary Help
67				58,583	58,583	23,013	Travel
68				45,260	71,000	64,757	Office Supplies
69				41,500	247,335	247,335	Printing
70				28,631	14,189	14,189	Maps
71				26,000	26,000	21,130	Newspaper Notifications
72				13,000	1,404	1,404	Open Houses
73				10,000	10,000	936	Transcripts, Depositions, Court Reporter Fees
74				10,000	25,000	4,997	Misc. - On Line Research & Security Bond
75				9,000	494	494	Advertising
76				4,500	9,000	9,000	Filing Fee - Rate Case
77				2,250	4,500	4,500	Filing Fee - Service Availability
78				2,078	2,078	309	Telephone
79				1,500	1,500	340	Dues & Subscriptions
79	<b>Subtotal - Other Filing Costs</b>			<b>\$521,902</b>	<b>\$883,159</b>	<b>\$748,256</b>	
80	<b>TOTAL FILED &amp; REVISED RATE CASE EXPENSE</b>			<b>\$995,152</b>	<b>\$1,628,065</b>	<b>\$1,084,376</b>	

**ANALYSIS OF REVISED UNIFORM RATE INVESTIGATION**  
**ACTUAL charges through March, 1996**  
**DOCKET NO. 930880-WS**

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges as Filed	(5) Revised Estimate of Charges	(6) Actual Charges as of 3/31/96	(7) Type of Service Rendered
1	<b>UNIFORM RATE INVESTIGATION</b>						
2							
3	<b>Witnesses:</b>						
4							
5	Hancock Information Group		N/A	\$34,358	\$34,358	\$34,358	Telemarketing and Telematch Services
6							
7	Ernst & Young	E. Timothy Barnes	\$246	19,346	19,346	19,346	Testimony - Rate Structure
8		Travel		1,772	1,772	1,772	
9				\$21,118	\$21,118	\$21,118	
10							
11	Jade Tech, Inc.	Dave Reba	\$80	20,160	20,160	20,160	Rate Structure Programming required for discovery requests
12		Travel		707	707	707	
13				\$20,867	\$20,867	\$20,867	
14							
15	Minnesota Power	Robert Edwards	\$150	4,263	4,263	4,263	MP/Cost of Capital
16		David Gartzke	\$125	12,228	12,228	12,228	
17		Expenses		2,170	2,170	2,170	
18				\$18,661	\$18,661	\$18,661	
19							
20	Guastella Assoc., Inc.	John Guastella	\$180	90	90	90	Testimony - Rate Structure
21		Vito Pennacchio	\$150	10,795	10,795	10,795	
22		Travel		630	630	630	
23				\$11,515	\$11,515	\$11,515	
24							
25	CH2M Hill	P.L. Walter	\$118	8,025	8,025	8,025	Testimony - Engineering and Hydrogeological
26		F.J. Williams	\$41	24	24	24	
27		J.S. Flair	\$41	61	61	61	
28		P.E. Smith	\$64	64	64	64	
29		Y.M. Giovannetti	\$41	45	45	45	
30		Travel		567	567	567	
31		Miscellaneous Expense		131	131	131	
32				\$8,919	\$8,919	\$8,919	
33							
34	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	7,485	7,485	Testimony - Environmental
35		Travel		1,019	1,019	1,019	
36				N/A	1,885	1,885	Prepare testimony and attend legislative hearing
37				\$8,504	\$10,389	\$10,389	
38							
39	Image Marketing Assoc.		N/A	4,587	4,587	4,587	Assistance with Customer Education
40							
41	Heater Utilities, Inc.	William E. Granthyme	\$37	3,029	3,029	3,029	Testimony - Uniform Rate Experience
42							
43	Mark T. Stewart, PG	Mark T. Stewart	\$100	2,350	2,350	2,350	Testimony - Hydrogeological
44		Travel		182	182	182	
45				\$2,532	\$2,532	\$2,532	
46							
47	Sun Trust	Jerry Ford - Travel		140	140	140	Testimony - Cost of Capital
48	<b>Subtotal - Witnesses</b>			<b>\$134,231</b>	<b>\$136,116</b>	<b>\$136,115</b>	
49							
50	<b>Legal:</b>						
51							
52	Rutledge, Eoenia, et al.			85,000	150,000	103,515	Legal Services
53							
54	Greenberg, Trautg				30,000		
55							
56	Messer, Vickers, et al.			17,629	17,629	17,629	Legal Services
57	<b>Subtotal - Legal</b>			<b>\$102,629</b>	<b>\$197,629</b>	<b>\$121,144</b>	
58							
59	<b>Southern States Utilities:</b>			<b>104,804</b>	<b>104,801</b>	<b>104,801</b>	FPSC Customer Hearings - Notices, Transportation, Security
60				54,963	56,003	56,003	Customer Education - Mailings (Postage and Printing)
61				17,414	17,414	17,414	Travel
62				5,569	5,569	5,569	Maps
63				4,417	4,417	4,417	Temporary Services
64				2,078	2,078	2,078	Court Reporting
65				1,574	1,574	1,574	Open Houses
66				3,278	3,278	3,278	Office Supplies
67				1,006	1,006	1,006	Federal Express
68				126	129	129	Miscellaneous
69	<b>Subtotal - Other Filing Costs</b>			<b>\$195,230</b>	<b>\$196,269</b>	<b>\$196,269</b>	
70							
71	<b>TOTAL FILED AND REVISED RATE CASE EXPENSE</b>			<b>\$432,089</b>	<b>\$530,013</b>	<b>\$453,529</b>	

Southern States Utilities - Deferred Rate Case Expense  
 Forrest L. Ludsen  
 Appendix 426-A

	Docket No.	FPS	1993		12/31/93	1994		12/31/94	1995	1995/1996	12/31/95	Jan - June '96	Schedule
		Approved Rate Case Expense	Expense	Amortization	Balance	Expense	Amortization	Balance	Amortization	Projected Expense	Estimated Balance	Amortization	B-10
GIGA	920199-WS	1,302,191	196,211	(94,953)	1,403,449	48,019	(325,547)	1,125,921	(325,547)	40,000	840,374	(162,774)	677,601
Uniform Rate Investigation	930880-WS		12,311		12,311	397,996		410,307		21,782			432,089
1995 Consolidated	950495-WS					14,372		14,372		980,780			995,152

Note: The rate case expense associated with Docket No. 900329-WS was booked to deferred rate case expense and then written off below the line after the case was thrown out.

	Total Rate Case Exp	Unamortized Balance
<u>GIGA: Docket No. 920199-WS</u>		
FPS Approved Rate Case Expense	1,302,191	1,302,191
1993 Amortization (3.5 months)		(94,953)
1994 Amortization (12 months)		(325,547)
1995 Amortization (12 months)		(325,547)
1996 Amortization (6 months)		(162,774)
Unamortized Expense (14.5 months)		393,370
Actual Appeal Costs To Date	284,231	284,231
Schedule B-10 (As Filed)	1,586,422	677,601
Est. Additional Appeal Costs	175,000	175,000
Total Revised Rate Case Expense	1,761,422	852,601

Uniform: Docket No. 930880-WS

As Filed:

Rate Case Expense	397,183	397,183
Appeal Costs	34,906	34,906
Schedule B-10 (As Filed)	432,089	432,089

Revised:

Rate Case Expense	397,183	397,183
Appeal Costs	132,830	132,830
Revised Rate Case Expense	530,013	530,013

**ANALYSIS OF REVISED UNIFORM RATE INVESTIGATION**  
**ACTUAL charges through March, 1996**  
**DOCKET NO. 930880-WS**

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges as Filed	(5) Revised Estimate of Charges	(6) Actual Charges as of 3/31/96	(7) Type of Service Rendered
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3	<b>Witnesses:</b>						
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5	Hancock Information Group		N/A	\$34,358	\$34,358	\$34,358	Telemarketing and Telematch Services
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7	Ernst & Young	E. Timothy Barnes	\$246	19,348	19,348	19,348	Testimony - Rate Structure
8		Travel		1,772	1,772	1,772	
9				\$21,118	\$21,118	\$21,118	
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11	Jade Tech, Inc.	Dave Reba	\$60	20,160	20,160	20,160	Rate Structure Programming required for discovery requests
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26		F.J. Williams	\$41	24	24	24	
27		J.S. Flair	\$41	61	61	61	
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30		Travel		567	567	567	
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33							
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35		Travel		1,019	1,019	1,019	
36				N/A	1,885	1,885	Prepare testimony and attend legislative hearing
37				\$8,504	\$10,389	\$10,389	
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45				\$2,532	\$2,532	\$2,532	
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47	Sun Trust	Jerry Ford - Travel		140	140	140	Testimony - Cost of Capital
48	<b>Subtotal - Witnesses</b>			<b>\$134,231</b>	<b>\$136,116</b>	<b>\$136,115</b>	
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58							
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64				4,417	4,417	4,417	Temporary Services
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71	<b>TOTAL FILED AND REVISED RATE CASE EXPENSE</b>			<b>\$432,089</b>	<b>\$530,013</b>	<b>\$453,529</b>	

Southern States Utilities - Deferred Rate Case Expense  
 Forrest L. Ludsen  
 Appendix 426-A

	Docket No.	FPSC Approved Rate Case Expense	1993 Expense	1993 Amortization	12/31/93 Balance	1994 Expense	1994 Amortization	12/31/94 Balance	1995 Amortization	1995/1996 Projected Expense	12/31/95 Estimated Balance	Jan - June '96 Amortization	Schedule B-10
GIGA	920199-WS	1,302,191	196,211	(94,953)	1,403,449	48,019	(325,547)	1,125,921	(325,547)	40,000	840,374	(162,774)	677,601
Uniform Rate Investigation	930880-WS		12,311		12,311	397,996		410,307		21,782			432,089
1995 Consolidated	950495-WS					14,372		14,372		980,780			995,152

Note: The rate case expense associated with Docket No. 900329-WS was booked to deferred rate case expense and than written off below the line after the case was thrown out.

	Total Rate Case Exp	Unamortized Balance
<b>GIGA: Docket No. 920199-WS</b>		
FPSC Approved Rate Case Expense	1,302,191	1,302,191
1993 Amortization (3.5 months)		(94,953)
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1995 Amortization (12 months)		(325,547)
1996 Amortization (6 months)		(162,774)
Unamortized Expense (14.5 months)		393,370
Actual Appeal Costs To Date	284,231	284,231
Schedule B-10 (As Filed)	1,586,422	677,601
Est. Additional Appeal Costs	175,000	175,000
Total Revised Rate Case Expense	1,761,422	852,601

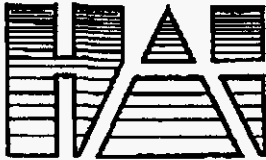
**Uniform: Docket No. 930880-WS**

**As Filed:**

Rate Case Expense	397,183	397,183
Appeal Costs	34,906	34,906
Schedule B-10 (As Filed)	432,089	432,089

**Revised:**

Rate Case Expense	397,183	397,183
Appeal Costs	132,830	132,830
Revised Rate Case Expense	530,013	530,013



# HARTMAN & ASSOCIATES, INC.

engineers, hydrogeologists, surveyors & management consultants

201 EAST PINE STREET - SUITE 1000 - ORLANDO, FL 32801

TELEPHONE (407) 839-3955 - FAX (407) 839-3790

FAX (ADMIN./UTILITY ENG./HYDRO.) - (407) 839-3790

FAX (CIVIL ENG./SURVEY/FINANCE) - (407) 481-8447

## FACSIMILE TRANSMITTAL

TO: Karen Shafter FROM: G.C. Hartman  
 RE: Rate Case Expense DATE: 4/24/96

WE ARE SENDING YOU 3 PAGES, INCLUDING THIS COVER SHEET. THESE PAGES ARE BEING TRANSMITTED AS INDICATED BELOW:

- AS REQUESTED 65,068
- FOR YOUR USE 6427
- FOR YOUR COMMENTS 10,000
- FOR YOUR APPROVAL

HARD COPY:

- WILL BE SENT VIA REGULAR MAIL 81,495
- WILL BE SENT VIA OVERNIGHT MAIL
- WILL BE SENT BY FACSIMILE ONLY

MESSAGE: • Invoice # 13 3/21/96 - 4/17/96 Attached \$6,427.17  
 • Projection 4/18/96 - 5/15/96 - End of Rate Case # 10,000. unless late Filed Exhibits or other post hearing work is required.

I believe this, the attached and the previous materials provides everything.

*Herry.*

IF THERE ARE QUESTIONS OR PROBLEMS WITH THIS TRANSMITTAL, PLEASE CALL (407) 839-3955



**HARTMAN & ASSOCIATES, INC.**

201 EAST PINE STREET - SUITE 1000 - ORLANDO, FL 32801  
 TELEPHONE (407) 838-3955 - FAX (407) 838-3790

Invoice number 13  
 April 26, 1996  
 Page number 1

Southern States Utilities Services, Inc.  
 1000 Color Place  
 Apopka, Florida 32703

Attn.: Accounts Payable Dept

Invoice for Professional Services - 3/21/96 through 4/17/96

HAI Project No. 95-144.00 - Environmental Services - P.O.#39500  
 Used and Useful for Southern States Utilities, Inc. W.O.#95RA100  
 Rate Case Subsequent to June 1, 1995

A. TECHNICAL SERVICES	Hours	Rate	Amount
Principal Gerald C. Hartman, P.E.	44.00	125.00	5,500.00
Partners/Principal Mark A. Rynning, P.E.	2.00	99.00	198.00
Engineer III Jill A. Manning	13.00	45.00	585.00
Engineer I/II David B. Ziegler	1.50	40.00	60.00
Reproduction/Courier Support Eliezer Cuevas	1.00	25.00	25.00
Melvin C. Taylor	.50	25.00	12.50
Senior Word Processor Ada R. Terrero	.50	37.00	18.50
Subtotal	62.50		6,399.00
B. OTHER DIRECT COST			Amount
Travel			28.17
Subtotal			28.17



# HARTMAN & ASSOCIATES, INC.

201 EAST PINE STREET - SUITE 1000 - ORLANDO, FL 32801  
TELEPHONE (407) 839-3955 - FAX (407) 839-3700

Invoice number 13  
April 26, 1996  
Page number 2

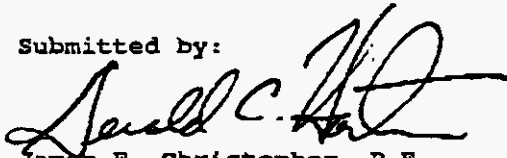
HAI Project No. 95-144.00 - Environmental Services - P.O.#39500

AMOUNT DUE THIS INVOICE 6,427.17  
\*\*\*\*\*

Description of work performed: Rebuttal review and economy of scale work, close & rebuttal. Comparable historical water demand variation investigation. Correspondence, notes, coordination, Used & Useful calculations. Meeting preparation for 4/11, document review, late file exhibit. Rate case issues, meetings, case preparation

Please remit to Hartman & Associates, Inc. at 201 E. Pine Street, Suite 1000, Orlando, Florida 32801.

Submitted by:



James E. Christopher, P.E.  
Hartman & Associates, Inc.





# WATERTECH Software and Consulting

Acct # 3859

April 12, 1996

Forrest Ludsen  
Southern States Utilities  
1000 Color Place  
Apopka, FL 32703

Subject: **Additional Scope of Work**

Dear Forrest:

I have been vigilant to keep my hours within budget. However, the special interest FPSC and OPC have had in price elasticity adjustments, water use projections, and the weather normalization clause have caused me to overrun my budget for expert witness duties specified in Task 4 or our Purchase Order B95357 Item Code 865-RTE-006. Below is an itemization of the additional tasks and hours for which I request a change order. Task 6 includes direct additional rate hearing expenses. Task 7 includes up to two additional simulation runs of WATERATE given alternative assumptions. Task 8 includes 38 hours for revisions likely to result from changes made by the FPSC in the rate hearing. I request a change order to increase our purchase order by \$14,971.05.

DESCRIPTION	Budget
<b>Labor Hours</b>	
Task 6 Expert Witness II	
Citizens 26th Documents	2
Citizens 22nd Interrogatories	2
Tallahassee Preparation	16
Tallahassee Hearing	16
Task 7. Waterate Simulation	
Capped Rates	30
Stand-Alone Rates	30
Task 8. Hearing Outcome Dependent	38
<b>Total Labor Hours</b>	<b>134</b>
Labor Expense @ \$95/hour	\$12,730.00
Previous Expenses Outstanding as described on Invoice 7 (4/1/96)	\$1,541.05
Travel Expense (Tallahassee)	\$700.00
<b>Total Expenses</b>	<b>\$14,971.05</b>

Best Regards,

*John Whitcomb*

John B. Whitcomb, Ph.D.

*001.0001.615. 99.861.150 9524100*

*F.C. Ludsen*



# WATERTECH Software and Consulting

April 1, 1996

Forrest Ludsen  
Southern States Utilities  
1000 Color Place  
Apopka, FL 32703

Invoice No. 7

Subject: **Invoice for Purchase Orders 865-RTE-0006 & 865-CHG-0001**

Dear Forrest:

This invoice encompasses consulting services I performed during January through March 1996 for Southern States Utilities. The work included responses to interrogatories/document requests, development of rebuttal testimony, and calculation of price elasticity for stand-alone (capped and non-capped) rates. My total expenses for this period equal \$10,640.00 as itemized below. I have now exceeded our purchase order agreement limit of \$57,350. I am billing you for my expenses up to that limit or \$9,098.95.

I have been vigilant to keep my hours within budget. However, the special interest FPSC and OPC have had in price elasticity adjustments, water use projections, and the weather normalization clause have caused the overrun in Task 4. That overrun will grow with the preparation and witness appearance for the rate hearing in Tallahassee. I estimate the overrun in Task 4 to reach 60 hours.

DESCRIPTION	Budget	Spent to Date	Spent this Billing Period
Labor Hours			
Task 1 Water Variability	120	98	0
Task 2. Rate Structure Alternatives	170	179	0
Task 3. Weather Normalization Clause	100	112	0
Task 4. Expert Witness	100	122	32
Task 5. Stand-Alone Rates (added)	80	80	80
<b>Total Labor Hours</b>	<b>570</b>	<b>591</b>	<b>112</b>
Labor Expense @ \$95/hour	\$54,150.00	\$56,145.00	\$10,640.00
Travel Expense (\$)	\$3,200.00	\$2,746.05	\$0
<b>Total Expenses</b>	<b>\$57,350.00</b>	<b>\$58,891.05</b>	<b>\$10,640.00</b>

Best Regards,

John B. Whitcomb, Ph.D.

001.0001.615 97.1861.150 9SLA/00

JBW Billing

0000 White Oak, Arlington, VA 22201 | NO EXCEED BY | NAME: FLORENCE AND

Hours	Type	SET#	Q#	ISSUE_DATE	REQUEST_BY
18.0	Direct Testimony			7/1/95	FPSC
0.1	Doc	1	22	7/18/95	OPC
0.5	Doc	1	23	7/18/95	OPC
0.1	Doc	1	24	7/18/95	OPC
1.5	Doc	1	25	7/18/95	OPC
0.1	Doc	1	26	7/18/95	OPC
0.3	Doc	1	27	7/18/95	OPC
22.0	Doc	1	28	7/18/95	OPC
0.1	Doc	1	32	7/18/95	OPC
1.0	Interrog.	1	70	7/18/95	OPC
0.3	Interrog.	1	97	7/18/95	OPC
0.5	Doc	1	3	8/31/95	FPSC
0.2	Doc	1	6	8/31/95	FPSC
0.1	Doc	1	7	8/31/95	FPSC
6.1	Doc	1	8	8/31/95	FPSC
1.5	Doc	1	9	8/31/95	FPSC
0.5	Doc	1	10	8/31/95	FPSC
0.1	Doc	1	11	8/31/95	FPSC
0.2	Interrog.	1	12	8/31/95	FPSC
0.1	Doc	1	12	8/31/95	FPSC
0.3	Interrog.	1	13	8/31/95	FPSC
0.4	Interrog.	1	14	8/31/95	FPSC
0.3	Interrog.	1	15	8/31/95	FPSC
0.1	Interrog.	1	17	8/31/95	FPSC
0.3	Interrog.	1	18	8/31/95	FPSC
0.3	Interrog.	1	19	8/31/95	FPSC
0.3	Doc	4	164	9/7/95	OPC
0.2	Doc	7	197	9/29/95	OPC
0.5	Doc	7	198	9/29/95	OPC
0.1	Doc	7	199	9/29/95	OPC
1.0	Doc	7	200	9/29/95	OPC
0.1	Doc	7	201	9/29/95	OPC
0.2	Doc	7	202	9/29/95	OPC
1.5	Doc	7	228	9/29/95	OPC

JBW Billing

DATE: 11/16/95 TIME: 10:00 AM

Hours	Type	SET#	Q#	ISSUE_DATE	REQUEST_BY
2.0	Interrog.	7	229	9/29/95	OPC
0.2	Doc	7	229	9/29/95	OPC
0.2	Interrog.	7	230	9/29/95	OPC
0.2	Doc	7	230	9/29/95	OPC
2.2	Interrog.	7	231	9/29/95	OPC
1.5	Doc	7	231	9/29/95	OPC
1.5	Interrog.	7	232	9/29/95	OPC
0.1	Doc	7	232	9/29/95	OPC
0.3	Interrog.	7	233	9/29/95	OPC
2.0	Doc	7	233	9/29/95	OPC
0.2	Interrog.	7	234	9/29/95	OPC
0.3	Doc	7	234	9/29/95	OPC
0.1	Interrog.	7	235	9/29/95	OPC
0.1	Doc	7	235	9/29/95	OPC
0.1	Interrog.	7	236	9/29/95	OPC
0.1	Doc	7	236	9/29/95	OPC
0.4	Interrog.	7	237	9/29/95	OPC
1.5	Doc	7	237	9/29/95	OPC
0.5	Interrog.	7	238	9/29/95	OPC
0.1	Doc	7	238	9/29/95	OPC
0.3	Interrog.	7	239	9/29/95	OPC
0.1	Doc	7	239	9/29/95	OPC
1.5	Interrog.	7	240	9/29/95	OPC
0.1	Interrog.	7	245	9/29/95	OPC
0.1	Interrog.	7	246	9/29/95	OPC
0.2	Interrog.	7	247	9/29/95	OPC
0.1	Doc	10	266	10/11/95	OPC
0.1	Doc	11	259	10/16/95	OPC
2.5	Doc	11	271	10/16/95	OPC
0.2	Doc	12	309	10/20/95	OPC
0.3	Doc	12	311	10/20/95	OPC
8.0	Deposition			11/6/95	
4.0	Late filed Exhibits			11/8/95	
0.1	Doc	1	13	1/5/96	Marco Island Ci

~~01/05/1996 09:00:00 AM~~

Hours	Type	SET#	Q#	ISSUE_DATE	REQUEST_BY
0.1	Doc	1	14	1/5/96	Marco Island Ci
0.1	Doc	18	295	1/5/96	OPC
0.1	Doc	18	296	1/5/96	OPC
0.1	Doc	18	297	1/5/96	OPC
0.1	Interrog.	18	347	1/5/96	OPC
0.1	Interrog.	18	348	1/5/96	OPC
0.1	Interrog.	18	349	1/5/96	OPC
31.2	Rebuttal Testimony			3/20/96	

72.8 Total Discovery Hours

122.0 Total

18.0 Subtract Direct Testimony

10.4 Subtract 1/3 For Normal Rebuttal

24.3 Subtract 1/3 for Normal Discovery

---

69.3 Total Task 4 additional hours because of excess discovery

80 Total Task 5 additional hours because of rate structure iss

118 Additional hours added to PO because of excess discover

267.3 Total Additional Hours

\$25,393.50 Revenue Impact







## WATERTECH Software and Consulting

---

September 28, 1995

Forrest Ludsen  
Southern States Utilities  
1000 Color Place  
Apopka, FL 32703

Subject: **Price Elastic Water Use Impacts by SSU System-Scope of Work**

Dear Forrest:

This letter describes the tasks and cost associated with using the software program WATERATE to calculate the water price elastic impact in going to stand-alone capped water rates. Previously, I used WATERATE to calculate the price elastic water impact using two groupings of SSU's water systems (i.e., conventional and reverse osmosis treatment). This time I will run WATERATE for each and every SSU water system (105).

Because of the enormity of this project, it is best to automate the input of WATERATE data. I will write code inside of WATERATE that will import information directly from an Excel spreadsheet. This will save much data entry time.

In calibrating the rates for each system, I will have to go through an iterative process to account for what is called "capped" rates. My understanding is that the water bill for a residential customer with a 5/8" meter at 10 TG will be capped at \$52/month. Given a 40/60 split between the BFC and the GC, this would result in a BFC cap of \$20.80 and a GC cap of \$3.12/TG. The shortfall in revenues from capping the rates will be recovered by increasing the rates of the non-capped systems.

I must warn you that if the BFC/GC percentage split is changed, the resulting price elastic water use impacts will also change. This change will not be proportional, as price elasticity varies with price level. I hope my results will not be misapplied if underlying assumptions change.

Attached is a scope of work describing the specific tasks I will be responsible for completing. I estimate it will take me 80 hours to complete this project at a cost of (80 hours @ \$95/hour) \$7,600. I also estimate that this project will require about 80 hours of Tony Isaacs time to provide the Excel spreadsheet containing all of the relevant WATERATE input data and to coordinate my results into SSU's rate models.

On a related matter, you may also want to consider calculating the price elastic impacts on the sewer side. Given the high percentage increases in combined water and sewer rates, your sewer water use projections should be adjusted downwards. Without these price elastic adjustments, you probably will significantly undercollect sewer revenues. My rough guess is that you are leaving 5 to 10% of sewer revenues on the table. It would also be consistent with the water analysis to calculate a sewer water use impact. If you want to pursue this vein, it would essentially double the work.

1375 EATON AVENUE, SAN CARLOS CA 94070

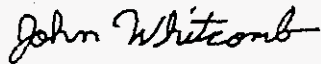
PHONE/FAX 1-800-800-9519

001.0001.615.99.1861.150 95RA110

Forrest Ludsen  
Page 2

I look forward to starting this challenging project.

Best Regards,

A handwritten signature in cursive script that reads "John Whitcomb".

John B. Whitcomb, Ph.D.

Forrest Ludsen

Page 3

**SCOPE OF WORK  
PRICE ELASTIC WATER USE IMPACTS BY SSU SYSTEM**

- Task 1. Assist SSU staff in creating WATERATE input data for all 105 SSU water systems into Excel spreadsheet format (File Name: WRInput1.xls).
- Task 2. Write object linking and embedding (OLE) routine and read WRInput1.xls directly into WATERATE.
- Task 3. For 105 systems, calculate BFC/GC needed to recover system revenue requirement after adjusting for price elastic water use effects and short-run revenue requirement factors. Cap rates so that they do not exceed \$20.80 BFC and \$3.12 GC ( $\$20.80 + 10 * \$3.12 = \$52.00$ ).
- Task 4. For systems with capped rates, calculate total revenue shortfall (RRSHORT) from capping.
- Task 5. Now increase the BFC/GC across all non-capped systems until additional revenues equal RRSHORT. Note: some non-capped systems may become capped as prices rise.
- Task 6. Summarize WATERATE results by system including a) price elastic water reduction, b) the BFC/GC prices, and c) expected BFC/GC revenues.

Total Hours Budgeted	
Task	Hours
1	4
2	12
3	35 (105*20 min)
4	2
5	15 (105*9 min)
6	12 (105*7 min)
<b>Total</b>	<b>80</b>

**SSU**  
 Southern States Utilities  
**PURCHASING DEPARTMENT**  
 1000 COLOR PLACE  
 APOPKA, FLORIDA 32703  
 (407) 880-0058

Purchase Order: 89337      PO Number: 2  
 Confirmed to: JOHN WHITCOMB  
 Description: PPO 47884 (88912) - T LUDSEN, KMS

**PURCHASE ORDER**

Payment Terms: NET PAYABLE IN 30 DAYS  
 FOB: OUR PLANT  
 Ship via: BEST WAY  
 Freight Terms: FREIGHT NOT APPLICABLE

Vendor: JOHN WHITCOMB  
 WATERTech SOFTWARE & CONSULT.  
 1375 BAYON AVENUE  
 SAN CARLOS, CA 94070

Ship to: SOUTHERN STATES UTILITIES, INC  
 1000 COLOR PLACE  
 APOPKA, FL 32703

Bill to: SOUTHERN STATES UTILITIES, INC  
 1000 Color Place  
 Apopka, FL 32703

Item Code	Description	Due Date	Quantity	UOM	Unit Cost	Extended Cost
5-RTR-001	DRINK WATER... PLEASE REFER TO THE... ON-BOARD SERVICE... CONDUCTOR... CONSULTING SERVICE	6/30/1995	1.00	LOT	1,150.00	1,150.00
5-CHG-001	1995 RATE... CONDUCT WEATHER... DEVELOPE... ALTERNATIVE... NEXT CHARGE... REPORT... Acct Code: 001 0000 115 99 1000 0001 11 CHARGE ORDER	2/31/1995	1.00	LOT	7,600.00	7,600.00

**IMPORTANT:** THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ON THE REVERSE SIDE.

Total \$ 8,750.00  
 AUTHORIZED SIGNATURE  
 JOHN WHITCOMB  
 BARBARA L. REEDER





**Utility Research**  
International

1515 Old Riverside Road • Roswell, GA 30076 • U.S. • Voice (404) 993-1266 • Fax (404) 993-8927

March 7th, 1996

Southern States Utilities  
ATT.: S. Vierima

Dear Scott:

*Scott*  
*1. B. [unclear]*  
*2. M. [unclear]*  
*3. F. KOOSSEN*  
*4. K. [unclear]*

*507*

Following our telephone conversation of yesterday, you asked me to clarify and update the terms of our contractual relationship. Last April 1995 when the original arrangements for professional fees were concluded, my original mandate was expected to be far less ambitious than the usual rate of return expert testimony. Both of us were expecting a "micro" rate case where the rate of return component would be treated in expeditious fashion with a minimum of involvement on my part, possibly using the Leverage Formula. Since then, of course, this case has developed into a full-fledged orthodox rate case, involving the full spectrum of usual expert witness activities, including preparation of direct testimony and exhibits, visitations with company personnel and counsel, discovery, discovery requests, hearings, cross-examination, and now extensive rebuttal testimony. Under the augmented circumstances, I must resort to my usual all-inclusive flat fee structure of \$40,000 which I have consistently employed with over 100 clients for over 15 years. With continued enthusiasm, I look forward to continuing our friendly and productive relationship and anticipate a successful outcome of this long protracted rate case. I hope the enclosed meets with your satisfaction.

Sincerely,

*Roger A. Mofin*  
Roger A. Mofin, PhD

Professor of Finance for Regulated Industry





**SOURCE, INC.**  
ENGINEERS - PLANNERS

James P. Elliott, P.E. President  
William D. Harrop, Jr., P.E., V.P.

May 3, 1996

Ms. Karen Shefter  
Southern States Utilities, Inc.  
1000 Color Place  
Apopka, FL 32703

RE: Professional Fees for SSU 1995 Rate Case  
Docket No. 950495-WS

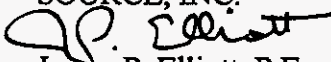
Dear Karen:

The purpose of this letter is to document our estimate of professional fees for the referenced case. Our review of the expenses and time sheets as well as invoices paid to date indicates the following:

Costs Invoiced thru May 10, 1996			\$8,921.51
Trip and Expenses to Apopka, Meeting			275.00
Manhours for JPE			
<u>Dates</u>	<u>Hours</u>	<u>Comments</u>	
4/1-4/7	2.5		
4/8-4/14	16.0	Includes trip to SSU Meeting in Apopka	
4/15-4/21	5.0		
4/22-4/28	15.0		
4/29-5/3	<u>28.5</u>	Includes testimony & Travel time to Tallahassee	
	67.0 x \$125.00		\$8,375.00
	Meals on Road		. 8.97
Mileage to and from Tallahassee from Cape Coral FL with trips from Motel to PSC; 910 miles x 0.35			<u>318.50</u>
TOTAL Fees to Date			\$17,898.98

The costs are higher than previously estimated due to the witness schedule changes on Wednesday May 1, 1996. We trust this information is sufficient for documentation.

Very truly yours,  
SOURCE, INC.

  
James P. Elliott, P.E.  
President  
JPE:lv

421-01-95 6:42153L



Hewitt Associates

**Private and Confidential**

**To:** Karen Shoffer

**Date:** April 30, 1996

**Company:** Southern States Utilities

**Fax No.:** (407) 880-1061

**Confirmation No.:**

**Sender:** Frank Johnson

**Hewitt Associates LLC, 2100 RiverEdge Parkway, Suite 900, Atlanta, GA 30328**

This transmission consists of  2  pages (this cover sheet included).

**Message:** Karen,

As you requested, enclosed is a summary of our estimated charges for answering interrogatories and testifying. Let me know if you need additional information.

Frank Johnson

Should there be any problems with the transmission of this material, please contact the sender at Hewitt Associates, (770) 956-7777, Ext. 715.

*This fax is intended only for the use of the addressee and may contain confidential information. If you are not the intended recipient, you are notified that any dissemination, distribution, or copying is strictly prohibited. If you have received this fax in error, please notify us immediately by telephone and return it to us at the above address via United States Postal service. We will reimburse you any costs you incur in notifying us and returning it to us. Thank you.*



## Summary of Estimated Charges

Month	Fees	5% <sup>(1)</sup>	Total
March	\$ 6,869	\$343	\$ 7,212
April	<u>\$ 5,598</u>	<u>\$200</u>	<u>\$ 5,878</u>
	\$12,467	\$623	\$13,090
May	<u>\$ 5,760<sup>(1)</sup></u>	<u>\$288</u>	<u>\$ 6,048</u>
	\$18,227	\$911	\$19,138
Travel	—	—	<u>\$ 1,000</u>
Totals	<u>\$18,227</u>	<u>\$911</u>	<u>\$20,138</u>

<sup>(1)</sup>Estimated based on two days of consulting time.

<sup>(2)</sup>Administrative charge to cover such difficult to allocate items as telephone, postage, computer charges, etc.



Kimley-Horn  
and Associates, Inc.

Post-it® Fax Note 7671		Date 5/2/96	# of pages 1
To Karen Shofter		From R HARVEY	
Co./Dept.		Co.	
Phone #		Phone #	
Fax # 407-850-1061		Fax #	

Ms. Karen Shofter  
Southern States Utilities  
1000 Color Place  
Apopka, Florida 32703

May 2, 1996

Dear Ms. Shofter,

As requested, my cost estimate for participating in the current rate case for the months of April and May is \$27,000. This includes trips to Apopka and to several other locations throughout the state to meet with Ralph for the purpose of visiting SSU facilities.

Please let me know if you need any additional information.

Richard M. Harvey

FROM :

TO :

407 880 1061

1996.04-30

16:00

#903 P.01/01



Aon Consulting

Employee Benefits  
Consulting Group

April 30, 1996

Ms. Karen Shofter  
Director of Rates  
Southern States Utilities  
1000 Color Place  
Apopka, Florida 32703

Post-It™ brand fax transmittal memo 7671		# of pages >	1	
To	Karen Shofter		From	Brian Broverman
Co.	Southern States Utilities		Co.	
Dept.			Phone #	
Fax #	(407) 880-1061		Fax #	

Dear Karen:

As you requested, I have estimated the fees Aon Consulting will render to Southern States Utilities regarding testimony pertaining to Docket No. 950495-WS.

Estimated fees for our services inclusive of testimony preparation and witness availability are \$11,000 to \$12,500. These fees correspond to an average hourly rate of approximately \$215 per hour.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Brian S. Broverman, F.S.A., E.A.  
Senior Vice President

BSB\bnt

# GRAY, HARRIS & ROBINSON

PROFESSIONAL ASSOCIATION  
ATTORNEYS AT LAW

J. CHARLES GRAY  
GORDON H. HARRIS  
RICHARD M. ROBINSON  
PHILLIP R. FINCH  
PAMELA O. PRICE  
JAMES F. PAGE, JR.  
WILLIAM A. BOYLES  
THOMAS A. CLOUD  
BYRD F. MARSHALL, JR.  
J. MASON WILLIAMS III  
LEO P. ROCK, JR.  
G. ROBERTSON DILG  
CHARLES W. SELL  
JACK A. KIRSCHENBAUM  
JAMES W. REEPLER III  
RICHARD E. BURKE  
GUY S. HaggARD  
FREDERICK W. LEONHARDT  
BORSON J. OWEN, JR.  
MICHAEL R. WILSON  
JEFFREY D. SEINER  
PAUL S. QUINN, JR.  
DAVID L. SCHICK  
JACK R. McMULLEN  
SUSAN T. SPRADLEY  
MICHAEL E. NEUMANN  
DONALD A. NEMER  
PHILIP F. NCHER

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32908-1870

TELEPHONE (407) 727-8100  
FAX (407) 884-4122

SUITE 1200  
201 EAST PINE STREET  
POST OFFICE BOX 3068

ORLANDO, FL  
32802-3068

TELEPHONE (407) 243-8880  
FAX (407) 244-5590

WRITER'S DIRECT DIAL

PLEASE REPLY TO:

GLASS BANK BUILDING  
505 NORTH ORLANDO AVENUE  
POST OFFICE BOX 320757

COCOA BEACH, FL  
32932-0757

TELEPHONE (407) 783-2218  
FAX (407) 783-2287

TRACY A. BORGERT  
LILA INGATE McHENRY  
KENT L. HIPP  
ROBERT L. BEALS  
DONALD H. GIBSON  
KIMBERLY NOWORYTA SUMNER  
N. SCOTT NOVELL  
CHRISTOPHER J. COLEMAN  
PEGGY R. ROTT  
RUSSELL S. KENT  
JOHN A. KIRST, JR.  
BRUCE M. HARRIS  
BRYAN O. AUSTIN  
B. DEAN CANNON, JR.  
FRANK A. HANMER  
RICHARD A. ROGERS  
ALISON M. TURKO

OF COUNSEL  
MALCOLM A. KIRSCHENBAUM  
SYDNEY L. JACKOWITZ  
WILLIAM G. BOLTIN, III, P.A.  
THEODORE L. SHINALE

May 9, 1996

VIA FACSIMILE, ORIGINAL  
BY U. S. MAIL

Ms. Karen Shofter  
Southern States Utilities, Inc.  
1000 Color Place  
Apopka, Florida 32703

Re: Collier Rate Case matter

Dear Karen:

In accordance with your request, please consider the following our revised written estimate of time and costs regarding the above matter, taking into consideration the fact that it is not necessary for me to testify in Tallahassee.

We have previously billed Southern States Utilities, Inc. statement no. 332716 in the amount of \$33.80 and statement no. 337101 in the amount of \$1,332.86, for total previous billings to you in this matter of \$1,376.66.

Additionally, there are 10.2 unbilled hours at \$200 per hour for a total of \$2,040 in fees. We anticipate the final costs will be under \$100.00.

All items listed above combine for a total written estimate of fees and costs of \$3,516.66. If you have any questions or need anything further, please do not hesitate to contact me.

Sincerely,

*G. Robertson Dilg*  
G. Robertson Dilg *(CSM)*

GRD/csm

Signed in his absence to  
avoid delay in mailing

# GRAY, HARRIS & ROBINSON

J. CHARLES GRAY  
GORDON H. HARRIS  
RICHARD M. ROBINSON  
PHILLIP R. FINCH  
PAMELA O. PRICE  
JAMES F. PAGE, JR.  
WILLIAM A. BOYLES  
THOMAS A. CLOUD  
BYRD F. MARSHALL, JR.  
J. MASON WILLIAMS III  
LEO P. ROCK, JR.  
G. ROBERTSON DILG  
CHARLES W. SELL  
JACK A. KIRSCHENBAUM  
JAMES W. PEEPLES III  
RICHARD E. BURKE  
GUY S. HAGGARD  
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BORRON J. OWEN, JR.  
MICHAEL K. WILSON  
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PAUL S. QUINN, JR.  
DAVID L. SCHICK  
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SUSAN T. SPRADLEY  
MICHAEL E. NEUKAMM  
DONALD A. NOHRR  
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WRITER'S DIRECT DIAL

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N. SCOTT NOVELL  
CHRISTOPHER J. COLEMAN  
PEGGY R. HOYT  
RUSSELL S. KENT  
JOHN A. KIRST, JR.  
BRUCE M. HARRIS  
BRYAN D. AUSTIN  
R. DEAN CANNON, JR.  
FRANK A. HAMNER  
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ALISON M. YURKO  
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OF COUNSEL  
MALCOLM R. KIRSCHENBAUM  
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WILLIAM G. BOLTIN, III  
THEODORE L. SHINKLE  
WILBUR E. BREWTON, P. A.  
KELLY BREWTON PLANTE  
LEE M. KILLINGER

April 30, 1996

Ms. Karen Shofter  
Southern States Utilities, Inc.  
1000 Color Place  
Apopka, Florida 32703

Re: Collier Rate Case matter

Dear Karen:

In accordance with your request, please consider the following our written estimate of time and costs regarding the above matter.

Enclosed please find a copy of our statement no. 332716 dated March 27, 1996 showing total fees and costs billed to Southern States Utilities as \$33.80.

Also enclosed please find a copy of our statement no. 337101 dated April 22, 1996 showing total fees and costs billed to Southern States Utilities as \$1,332.86.

We have further unbilled time of 5.7 hours at a rate of \$200 per hour, which will total, when billed, \$1,140.00. I have estimated a total of 20 hours to conclude all our activity on the rate case, which includes travel to Tallahassee in order to testify at the hearing. An estimated 20 hours at \$200 per hour would be \$4,000.

I called to get an estimate on the price of round-trip airfare to Tallahassee from Orlando, and was informed that it ranges from \$280 round trip (meeting certain restrictions) to \$292 each way when the Legislators are meeting in Tallahassee. I was informed by my travel agent that it could reasonably be expected that a ticket could be obtained with proper notice for \$420.00 round trip. I have, therefore, used that figure in my estimate.

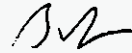
GRAY, HARRIS & ROBINSON  
PROFESSIONAL ASSOCIATION

Ms. Karen Shofter  
April 30, 1996  
Page 2

The items listed above total \$6,926.66. I have estimated the total bill to be \$7,000 in case there are costs that have not been factored in the above.

If you need anything further in this regard, please do not hesitate to contact me at any time.

Sincerely,



G. Robertson Dilg

GRD/csm  
enclosures

**GRAY, HARRIS & ROBINSON**  
 PROFESSIONAL ASSOCIATION  
 ATTORNEYS AT LAW  
 SUITE 200  
 201 EAST PINE STREET  
 POST OFFICE BOX 3068  
 ORLANDO, FLORIDA 32802  
 TELEPHONE (407) 843-8880

Southern States Utilities  
 Donna Henry, Legal Department  
 1000 Color Place  
 Apopka, FL 32703

APRIL 22 1996  
 40001- 2

Statement # 337101

For Professional Services Rendered:  
 Re: Southern States Utilities, Inc., General  
 File

Professional Services:

MAR	01	96	GRD	Collier Rate Case - Reviewing correspondence from Brian Armstrong; conferring in office with Brian Armstrong	1.20	
MAR	04	96	GRD	Collier Rate Case - preparing proposed testimony; reviewing Collier appraisals	2.50	
MAR	05	96	GRD	Collier Rate Case - Preparing written testimony	1.70	
MAR	19	96	GRD	Collier Rate Case; conferring by phone with Brian Armstrong; editing written testimony	.60	
Dilg, G. Robertson				6.00	1,200.00	
				Current Fees:		1,200.00

Cost Advances:

MAR	04	96		Document-Production	54.00	
MAR	05	96		Telecopier/Local	9.36	
MAR	05	96		Document-Production	38.00	
MAR	05	96		Express Mail	9.00	
MAR	09	96		Reproduction Cost	2.20	
MAR	19	96		Telecopier/Local	3.90	
MAR	20	96		Telecopier/Local	15.60	
MAR	31	96		Reproduction Cost	.80	
				Current Cost Advances:		132.86

-----  
 TOTAL CURRENT BALANCE DUE: \$1,332.86

TO INSURE PROPER CREDIT TO THE ABOVE ACCOUNT  
 PLEASE RETURN A COPY WITH REMITTANCE

D U E U P O N R E C E I P T

GRAY, HARRIS & ROBINSON  
 PROFESSIONAL ASSOCIATION  
 ATTORNEYS AT LAW  
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 POST OFFICE BOX 3068  
 ORLANDO, FLORIDA 32802  
 TELEPHONE (407) 843-8880

Southern States Utilities  
 1000 Color Place  
 Apopka, FL 32703

File #

MARCH 27 1996  
 40001- 2

Statement # 332716

For Professional Services Rendered:  
 Re: Southern States Utilities, Inc., General  
 File

Professional Services:

FEB 24 96	GHH	Review of letter from Brian Armstrong re: SSU 1995 FPSC Rate Increase Application	.10	
	Harris, Gordon H.		.10	30.00
		Current Fees:		30.00

Cost Advances:

FEB 29 96		Reproduction Cost		3.80
		Current Cost Advances:		3.80

		Current Fees and Cost Advances:		----- \$33.80
TO INSURE PROPER CREDIT TO THE ABOVE ACCOUNT PLEASE RETURN A COPY WITH REMITTANCE				

D U E U P O N R E C E I P T





**ViroGroup, Inc.**  
428 Pine Island Road, S.W.  
Cape Coral, FL 33991  
Phone 941-574-1919  
FAX 941-574-8106

April 30, 1996

Mr. Ralph Terrero  
SSU Services  
1000 Color Place  
Apopka, Florida 32703

Re: Consulting Services for Rate Case Work - Authorization Request

Dear Ralph:

This letter is intended as an authorization request for consulting services to provide supporting information regarding the Marco Island Water Supply Lakes and the Aquifer Storage and Recovery Projects. The work involves; computing travel times for contaminant transport; analyzing and evaluating ASR wellfield layout options; and estimating the size of the reservoir under various conditions. This work also includes CADD and support services. The estimated fee for this work is \$6600 to be billed on a time and expense basis.

Please call if I can provide additional information.

Very truly yours,

Lloyd E. Horvath, P.E.  
Vice President  
Water Resources

LEH:gng

Received

APR 30 1996

Environmental Services

**VIROGROUP, INC.**  
**STANDARD HOURLY RATE SCHEDULE**  
 (Effective 01/01/96)

Principal*	\$ 135/hour
Vice President	\$ 120/hour
Project Director	\$ 110/hour
Senior Hydrogeologist II	\$ 100/hour
Senior Hydrogeologist I	\$ 90/hour
Senior Engineer II	\$ 100/hour
Senior Engineer I	\$ 90/hour
Senior Scientist II	\$ 100/hour
Senior Scientist I	\$ 90/hour
Project Hydrogeologist II	\$ 85/hour
Project Hydrogeologist I	\$ 75/hour
Project Engineer II	\$ 85/hour
Project Engineer I	\$ 75/hour
Project Scientist II	\$ 85/hour
Project Scientist I	\$ 75/hour
Hydrogeologist II	\$ 70/hour
Hydrogeologist I	\$ 60/hour
Engineer II	\$ 60/hour
Engineer I	\$ 55/hour
Geologist II	\$ 55/hour
Geologist I	\$ 50/hour
Scientist II	\$ 60/hour
Scientist I	\$ 50/hour
Senior Technician	\$ 55/hour
Technician II	\$ 50/hour
Technician I	\$ 40/hour
Field Support	\$ 35/hour
CADD Services	\$ 42/hour
Office Manager	\$ 40/hour
Administrator	\$ 35/hour
Support/Document Preparation	\$ 30/hour
*Expert Testimony Trials, Hearings, Depositions	\$ 200/hour



interoffice correspondence  
 Legal Department

April 23, 1996

TO: Karen Shofter  
 FROM: Arlene Gettelman *AG*  
 RE: Estimated Expenses for Water Management District Witnesses at  
 SSU's Rate Case Hearing

You have asked for estimated costs of travel expenses for the Water Management District personnel who will be testifying on behalf of SSU. It is my understanding that these witnesses will arrive in Tallahassee on May 7, and leave the evening of May 8. I have compiled the below estimated figures based on one evening and one day in Tallahassee.

<u>Witness</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Rental Car</u>	<u>Food</u>
Hal Wilkening, SJR	Driving	\$117	--	\$25
H. Wilkening's Atty.	"	\$117	--	\$25
Bruce Adams, SF	\$238 (W.Palm)	\$117	\$42	\$25
Mark Farrell, SWF	\$281 (Orl-if available)	\$117	\$42	\$25
Jay Yingling, SWF	\$281 (Orl-if available)	\$117	Share w/Farrell	\$25

<u>Total Estimated Costs</u>	
Transportation	\$800
Hotel	585
Rental Cars	84
Food	<u>125</u>
	\$1,594

c: Carlyn Kowalsky  
 BPA/Donna Henry

Approved by: [Signature] Manual Check #: \_\_\_\_\_ Date: \_\_\_\_\_

Type: \_\_\_\_\_

Vendor #: 13745 Vendor Name: McGRIFF, SEIBELS, & WILLIAMS

Inv Date: 1-11-96 Inv #: 30848 Inv \$: 15,864.00

Due Date: 2-7-96 Discount: \_\_\_\_\_ Terms: \_\_\_\_\_

Month/Yr: 1/96 Purchase Order #: \_\_\_\_\_

Description: INITIAL PREMIUM

Units: \_\_\_\_\_ Job Code: \_\_\_\_\_

Account Number	Project Number	Dollar Amount
00001.565.99.1620.2000.999		15,864.00

Voucher Prepared by: [Signature]

POLICY OR BOND NO.	COMPANY	EFFECTIVE DATE	EXPIRATION DATE
5723757	SAFECO INS CO OF AMERICA	1/08/96	1/08/97

INVOICE DATE	1/11/96
INVOICE NUMBER	030848
CUSTOMER NUMBER	031060000
POLICY NUMBER	5723757
AMOUNT DUE	15864.00

INITIAL PREM RE      Appeal Bond

PREMIUM *etc to pay*      15864.00

00001-565-99-1620-2000-999  
RCL5 TO

00001.99.1861.0000.999      95RA108

\$5,864.375 RATE REFUNDING BOND TO THE  
FLORIDA PUBLIC SERVICE COMMISSION.

Per: Joe Geiger      5/9/96      McGRIFF, SEIBELS & WILLIAMS  
ORLANDO, FL

RECEIVED  
JAN 15 1996

\*\*\* PLEASE NOTE OUR NEW REMITTANCE ADDRESS \*\*\*      Thank You!

IF THIS POLICY IS NOT DESIRED IT MUST BE RETURNED AT ONCE, HOLDING SAME WILL BE CONSIDERED ACCEPTANCE.

McGRIFF, SEIBELS & WILLIAMS, INC. P.O. Box 10285, Birmingham, AL 35202-0285 (205) 252-9871

Karen, Shoffer  
95RA108