



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

FILED NOV 24, 2014
DOCUMENT NO. 06440-14
FPSC - COMMISSION CLERK

November 24, 2014

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in Polk County by Cypress Lakes Utilities, Inc.
Our File No.: 30057.212

Dear Ms. Stauffer:

Pursuant to Rule 25-30.436(6), Florida Administrative Code, enclosed for filing in the above-referenced docket is the schedule of the Actual Rate Case Expense incurred by the Utility in this proceeding.

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

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosure

cc: Darrien Pitts (via e-mail)

Company: Cypress Lakes
 Docket No.:
 Schedule Year Ended: December 31, 2012

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Actual Hours	Total Actual of Charges by Firm	Estimated Remaining Hours	Total Estimated of Charges Remaining	Total Estimated And Actual Charges by Firm	Type of Service Rendered
1	FRIEDMAN, FRIEDMAN & LONG, P.A.	Martin Friedman	350.00	101	35,245	-	-	35,245	Legal Fees
2	FRIEDMAN, FRIEDMAN & LONG, P.A.	n/a	n/a	-	7,049	-	-	7,049	Various Expenses (travel, photocopies, phone calls) associated with legal fees
3	M&R Consultants	Frank Seidman	150.00	143	21,450	-	-	21,450	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
4	Water Service Corp.	In-house Staff	41.20	1,339	55,160	-	-	55,160	Assist w/MFRs, data requests, audit facilitation
5	Water Service Corp.		n/a	n/a	2,525	n/a	-	2,525	Customer notices, postage
6	Water Service Corp.		n/a	n/a	-	n/a	-	-	Travel, Hotel/Accommodation, Rental Care, Airfare
7	Water Service Corp.		n/a	n/a	-	n/a	-	-	Temp Services
8	Water Service Corp.		n/a	n/a	45	n/a	-	45	Fed Ex & other misc.
9									
10					\$ 121,474			\$ 121,474	
11	Estimate Through								
12									
13	[x] PAA								
14	[x] Commission Hearing								
15									
16	Amortization Period 4 Years								
17	Explanation if different from Section 367.0816, Florida								
18									
19									
20	Amortization of Rate Case Expense:		(A)	(B)	(C)				
21	Prior Unamortized Rate Case Expense		Water	Wastewater	Total				
22	Current rate case expense		63,300	58,175	121,474				
23	Total Projected Rate Case Expense		\$ 63,300	\$ 58,175	\$ 121,474				
24	Annual Amortization		\$ 15,825	\$ 14,544	\$ 30,369				
25									
26									
27	Method of allocation between Cypress Lakes systems (based on ERC count 12/31/12):								
28	Total Customers - Cypress Lakes		1,263.60	1,161.30	2,424.90				
29									
30	Percentage of Average Customers		52%	48%	100.00%				
31									
32	Resulting %		52.11%	47.89%	100.00%				
33									
34	Beginning Rate Case Expense				\$ -				
35	End - Rate Case Expense				\$ 121,474				
36	Average Rate Case to be Included in Working Capital				\$ 60,737				