

Case Nos. 1D98-0713 and 1D98-0727

Florida Water Services Corporation vs. Florida Public Service Commission ("PSC");
Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the

PSC

vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS

APPENDIX N



**SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.**

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

RESPONSE TO MFR DEFICIENCY NO. 9

**ORIGINAL
FILE COPY**

WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

**Supplemental Information To
MFR SCHEDULES B-10: RATE CASE EXPENSE
As Contained In**

BOOK 1 - 6 of VOLUME II
BOOK 1 - 3 of VOLUME III

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
06384 JUN 17 1992
FPSC-RECORDS/REPORTING

**DOCKET NO. 920199-WS
SUPPLEMENTAL INFORMATION
TO
SCHEDULE B-10**

ANALYSIS OF RATE CASE EXPENSE

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SUMMARY OF ACTUAL AND ESTIMATED RATE CASE EXPENSE - 1991 / 1992

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10a
 Page 1 of 91
 Preparer: Chuck Lewis

Line No:	RATE CASE EXPENSE	1991 Actual Charges	1992 Estimated Costs	Total Rate Case Expense
1	A. MFR CONSULTANTS:			
2	1. ROBERT NIXON (Cronin, Jackson, Nixon, & Wilson, CPA's)	\$72,660	\$61,581	\$134,241
3	2. JOHN SHEAHEN (Sheahan, Rowison, & Messina, CPA's)	154,482	97,137	251,619
4	3. FRANK SEIDMAN (Management & Regulatory Consultants)	77,171	29,647	106,818
5	4. DEBBIE SWAIN (Milian & Swain Consultants)	215,318	63,601	278,919
6	SUBTOTAL	<u>519,631</u>	<u>251,966</u>	<u>771,597</u>
7	B. ENGINEERING CONSULTANTS:			
8	1. HARTMAN & ASSOCIATES	32,972	50,000	82,972
9	C. LEGAL CONSULTANTS:			
10	1. MESSER, VICKERS & ASSOCIATES	9,415	325,000	334,415
11	2. KEN GATLIN	2,675	0	2,675
12	SUBTOTAL	<u>12,090</u>	<u>325,000</u>	<u>337,090</u>
13	TOTAL OF OUTSIDE CONSULTANTS CHARGES	<u>564,693</u>	<u>626,966</u>	<u>1,191,659</u>
14	D. MISCELLANEOUS CHARGES (Temporary Help, Overnight mail, etc.)	110,193	0	110,193
15	E. MFR ASSEMBLY:			
17	1. Outside Printers	0	22,600	22,600
18	2. Customer Notification Costs	0	412,733	412,733
19	3. Material & Supplies	0	29,459	29,459
20	4. Others	0	3,306	3,306
21	SUBTOTAL	<u>0</u>	<u>468,098</u>	<u>468,098</u>
22	F. RATE CASE FILING FEES:	2,250	0	2,250
23	GRAND TOTAL	<u>\$677,136</u>	<u>\$1,095,064</u>	<u>\$1,772,200</u>
25	AMORTIZED OVER 4 YEARS			4
26	RATE CASE AMORTIZATION PER CURRENT FILING			<u>\$443,050</u>

Note: See supporting schedules for detail.

SUMMARY OF RATE CASE EXPENSE - 1991 ACTUAL OUTSIDE COSTS BY CONSULTANTS

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

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Schedule: B-10a
 Page 2 of 91
 Preparer: Chuck Lewis

Line No:	1991 RATE CASE EXPENSE	(1) AVERAGE HOURLY RATE (a)	(2) TOTAL NUMBER OF HOURS	(3) TOTAL
LEGAL				
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	38	\$5,353
2	JOE CRESSEE (MESSER/VICKER)	\$159.49	20	\$3,110
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$53.18	6	\$293
4	OUT OF POCKET MISCELLANEOUS			\$860
			<u>63</u>	<u>\$9,415</u>
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	17	\$2,188
6	OUT OF POCKET MISCELLANEOUS		0	\$487
			<u>17</u>	<u>\$2,675</u>
ENGINEERING				
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	14	\$1,182
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.03	668	\$30,084
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	10	\$243
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	2	\$37
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0	\$12
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	8	\$118
13	OUT OF POCKET MISCELLANEOUS			\$1,295
			<u>702</u>	<u>\$32,971</u>
ACCOUNTING				
14	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$108.00	202	\$21,784
15	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$41.78	70	\$2,903
16	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$61.20	756	\$46,267
17	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$22.50	25	\$551
18	OUT OF POCKET MISCELLANEOUS			\$1,156
			<u>1,052</u>	<u>\$72,660</u>
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$85.00	749	\$63,628
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$50.00	166	\$8,300
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$41.78	73	\$3,050
22	OUT OF POCKET MISCELLANEOUS			\$2,193
			<u>988</u>	<u>\$77,171</u>
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	812	\$73,035
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	1,123	\$78,575
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	94	\$2,350
26	OUT OF POCKET MISCELLANEOUS			\$522
			<u>2,028</u>	<u>\$154,482</u>
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$62.79	238	\$14,958
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	1,847	\$138,514
29	CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$43.39	230	\$10,000
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$70.31	678	\$47,702
31	OUT OF POCKET MISCELLANEOUS			\$4,144
			<u>2,994</u>	<u>\$215,318</u>
32	GRAND TOTAL		<u>7,844</u>	<u>\$564,692</u>

Note:

(a) Average hourly rate reflects changes to the hourly rate charged during the year. Detailed information is available in the supporting monthly schedules.

SUMMARY OF RATE CASE EXPENSE - 1992 ESTIMATED OUTSIDE COSTS BY CONSULTANTS

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10a
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 Preparer: Chuck Lewis

Line No:	1992 RATE CASE EXPENSE	(1) AVERAGE HOURLY RATE (a)	(2) TOTAL NUMBER OF HOURS	(3) TOTAL
LEGAL				
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	1,250	\$175,000
2	JOE CRESSEE (MESSER/VICKER)	\$150.00	500	\$75,000
3	FLOYD SELF (MESSER/VICKER)	\$120.00	250	\$30,000
4	LAURA WILSON (MESSER/VICKER)	\$90.00	500	\$45,000
			2,500	\$325,000
ENGINEERING				
5	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$80.00	170	\$13,600
6	MARK RYNNING (HARTMAN & ASSOCIATES)	\$75.00	78	\$5,850
7	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$50.00	372	\$18,600
8	HOWARD COX (HARTMAN & ASSOCIATES)	\$40.00	96	\$3,840
9	TERRY ROE (HARTMAN & ASSOCIATES)	\$35.00	64	\$2,240
10	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$30.00	88	\$2,640
11	OUT OF POCKET MISCELLANEOUS			\$3,230
			868	\$50,000
ACCOUNTING				
12	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$130.00	322	\$41,891
13	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	265	\$17,245
14	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	50	\$1,250
15	OUT OF POCKET MISCELLANEOUS			\$1,195
			638	\$61,581
16	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$85.00	275	\$23,333
17	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$35.00	133	\$4,867
18	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC)	\$25.00	0	\$0
19	OUT OF POCKET MISCELLANEOUS			\$1,647
			408	\$29,847
20	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	770	\$69,300
21	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	350	\$24,500
22	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	125	\$3,125
23	OUT OF POCKET MISCELLANEOUS			\$212
			1,245	\$97,137
24	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	200	\$15,000
25	CONSUELO BEZO (MILIAN SWAIN & ASSOCIATES)	\$75.00	200	\$15,000
26	MARIA BRAVO (MILIAN SWAIN & ASSOCIATES)	\$75.00	400	\$30,000
27	OUT OF POCKET MISCELLANEOUS			\$3,601
			800	\$63,601
28	GRAND TOTAL		6,458	\$626,966

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
General Rate Case Expense - Account 186.001

Company: All Filed FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP&C

Schedule: B-10a
 Page 4 of 91
 Preparer: Chuck Lewis

(1) Line No:	(2) GENERAL RATE CASE EXPENSE ACCOUNT 186.001	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(7) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(12) Hourly Rate	(13) Total Hours Billed	(13) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	38.24	5352.99	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$159.49	19.50	3110.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	2.50	187.50	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	659.98			\$0.00			\$0.00			\$0.00
			60.24	\$9,310.47		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	17.50	2187.50	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	487.02			\$0.00			\$0.00			\$0.00
			17.50	\$2,674.52		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	9.83	835.47	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.06	407.70	18369.14	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	4.16	104.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.86	17.20	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	4.65	69.82	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	705.72			\$0.00			\$0.00			\$0.00
14			427.20	\$20,101.35		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	8.00	960.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	22.46			\$0.00			\$0.00			\$0.00
			8.00	\$982.46		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	12.50	1062.50	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00			\$0.00			\$0.00			\$0.00
			12.50	\$1,062.50		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	15.50	1395.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	69.00	1725.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	377.00			\$0.00			\$0.00			\$0.00
			84.50	\$3,407.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	21.00	1574.66	\$75.00	13.50	\$1,012.50	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	120.00	9000.00	\$75.00	120.00	\$9,000.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$49.03	7.85	375.10	\$50.00	7.32	\$366.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$45.00	3.21	144.41	\$45.00	3.21	\$144.41	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	793.79			793.79		0	\$0.00			\$0.00
			151.86	\$11,887.96		144.03	\$11,306.71		0.00	\$0.00		0.00	\$0.00
32	TOTAL		761.79	\$49,516.26	TOTAL	144.03	\$11,306.71	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0004

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
General Rate Case Expense - Account 186.001

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 5 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) GENERAL RATE CASE EXPENSE ACCOUNT 186.001	(3) MARCH 1991			(7) APRIL 1991			(9) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	7.40	\$1,295.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00		1.27				\$0.00
			0.00	\$0.00		0.00	\$0.00		7.40	\$1,295.27		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	7.00	\$875.00	\$125.00	10.50	\$1,312.50	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			487.02						\$0.00
			7.00	\$875.00		10.50	\$1,799.52		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.73	\$61.63
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	14.00	\$652.82	\$45.00	0.00	\$0.00	\$45.00	53.96	\$2,428.02
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.24	\$6.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.38	\$7.20
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.36	\$5.40
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		14.00	\$652.82		0.00	\$0.00		55.64	\$2,590.75
ACCOUNTING													
15	ROBERT NIXON (CROWIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CROWIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CROWIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CROWIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	12.50	\$1,062.50	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		12.50	\$1,062.50		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00	\$80.00	15.50	\$1,265.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	33.00	\$825.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00		48.50	\$2,572.00			\$0.00
			0.00	\$0.00		0.00	\$0.00					0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			0			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		7.00	\$875.00	TOTAL	37.00	\$3,514.84	TOTAL	55.90	\$3,868.27	TOTAL	55.64	\$2,590.75

0005

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

General Rate Case Expense - Account 186.001

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: [] Final: [X]
 Historic: [X] Projected: []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 6 of 91
 Preparer: Chuck Lewis

(1) Line No:	(2) GENERAL RATE CASE EXPENSE ACCOUNT 186.001	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991			
		(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(7) Hourly Rate	(10) Total Hours Billed	(11) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total	
LEGAL														
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	1.90	\$266.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	4.40	\$660.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	2.50	\$187.50	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	
4	OUT OF POCKET MISCELLANEOUS			21.51			0			\$0.00			0	
			8.80	\$1,135.01		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	
6	OUT OF POCKET MISCELLANEOUS													
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	
ENGINEERING														
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	2.42	\$206.04	\$85.00	0.00	\$0.00	\$85.00	1.68	\$142.80	\$85.00	0.00	\$0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	226.05	\$10,172.25	\$45.00	0.00	\$0.00	\$45.00	35.83	\$1,612.35	\$45.00	48.86	\$2,198.70	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	3.92	\$98.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.50	\$10.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.48	\$7.35	\$15.00	0.00	\$0.00	\$15.00	0.50	\$7.57	\$15.00	1.30	\$19.50	
13	OUT OF POCKET MISCELLANEOUS			\$207.56			\$0.00			\$73.75			\$126.21	
14			229.46	\$10,603.20		0.00	\$0.00		38.01	\$1,836.47		54.08	\$2,442.41	
ACCOUNTING														
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	
19	OUT OF POCKET MISCELLANEOUS													
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	
22	OUT OF POCKET MISCELLANEOUS			0			0			\$0.00			0	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	36.00	\$900.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	
26	OUT OF POCKET MISCELLANEOUS			\$25.00			0			\$0			0	
			36.00	\$925.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	7.50	\$562.16	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.33	\$9.10	
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			0.99	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		7.83	\$581.25	
32	TOTAL		274.26	\$12,663.21	TOTAL	0.00	\$0.00	TOTAL	38.01	\$1,836.47	TOTAL	61.91	\$3,023.66	

0006

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
General Rate Case Expense - Account 186.001

Company: All Filed FPSC Systems

FPSC

Docket No. 920199 WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 7 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) GENERAL RATE CASE EXPENSE ACCOUNT 186.001	(3) NOVEMBER 1991			(6) DECEMBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	36.34	\$5,086.99
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	7.70	\$1,155.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			637.2
			0.00	\$0.00		44.04	\$6,879.19
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	5.00	\$425.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	28.00	\$1,305.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	2.00	\$30.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$206.70
14			0.00	\$0.00		36.00	\$1,966.70
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00	8.00	\$960.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			22.46
			0.00	\$0.00		8.00	\$884.21
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$9,730.10

0007

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Brevard County Rate Case Expense - Account 186.171

Company: All Filed FPSC Systems

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a
 Page 8 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	(3) TOTAL 1991			(7) DECEMBER 1990			(9) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	86.58	7350.30	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	19.57	978.50	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$43.05	12.95	557.50	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	324.97		0.00	\$0.00		0.00	\$0.00		0.00	
			119.10	\$9,220.27		0.00	\$0.00		0.00	\$0.00		0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	0.00	\$80.00	0.00	\$80.00	0.00	\$80.00	0.00	\$80.00	0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$50.00	0.00	\$27.50	0.00	\$27.50	0.00	
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
32	TOTAL		119.10	\$9,220.27	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

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Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Brevard County Rate Case Expense - Account 186.171

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 9 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/WICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/WICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/WICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGITIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	1.80	\$153.00	\$85.00	14.68	\$1,265.65
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	3.22	\$161.00	\$50.00	11.75	\$587.50
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.62	\$20.50
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		5.02	\$331.45		27.46	\$1,385.39
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	5.02	\$331.45	TOTAL	27.46	\$1,985.39

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Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Brevard County Rate Case Expense - Account 186.171

Company: All Filed FPSC Systems

FPSC

Docket No. 820188-W5
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 10 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	6.45	\$548.25	\$85.00	18.15	\$1,542.75	\$85.00	25.90	\$2,201.50	\$85.00	6.56	\$557.80
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGULATORY)	\$50.00	0.00	\$0.00	\$50.00	4.60	\$230.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATORY)	\$25.00	0.60	\$15.00	\$25.00	0.00	\$0.00	\$25.00	5.90	\$295.00	\$25.00	3.45	\$172.50
22	OUT OF POCKET MISCELLANEOUS			\$31.65			\$7.70			\$80.46			\$4.60
			7.05	\$594.90		22.75	\$1,780.45		31.80	\$2,586.96		10.01	\$734.70
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		7.05	\$594.90		22.75	\$1,780.45		31.80	\$2,586.96		10.01	\$734.70

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Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Brevard County Rate Case Expense - Account 186.171

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 11 of 91
 Preparer: Chuck Lewis

Line No.	BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	NOVEMBER 1991			DECEMBER 1991		
		Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	12.83	\$1,090.55
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	2.18	\$64.50
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$61.37
			0.00	\$0.00		15.01	\$1,226.42
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$1,226.42

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Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Charlotte/Lee County Rate Case Expense - Account 186.161

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 12 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CHARLEE COUNTY RATE CASE EXPENSE ACCOUNT 186.161	(3) TOTAL 1991			(7) DECEMBER 1990			(10) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
	LEGAL												
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	3.00	105.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			3.00	\$105.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		3.00	\$105.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0012

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Charlotte/Lee County Rate Case Expense - Account 186.161

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 13 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) CHARLEE COUNTY RATE CASE EXPENSE ACCOUNT 186.161	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0013

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Charlotte/Lee County Rate Case Expense - Account 186.161

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 14 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CHARLEE COUNTY RATE CASE EXPENSE ACCOUNT 186.161	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0014

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Charlotte/Lee County Rate Case Expense - Account 186.161

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-WS
 Test Year Ended: 12/31/91
 Interim: Final
 Historic: Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 15 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CHARLEE COUNTY RATE CASE EXPENSE ACCOUNT 186.161	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL / PARALEGAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$35.00	3.00	\$105.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	0
			0.00	\$0.00		3.00	\$105.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$105.00

0015

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (SSU) Rate Case Expense - Account 186.159

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 16 of 91
 Preparer: Chuck Lewis

(1) Line No:	(2) CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.159	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(8) Total	(7) Hourly Rate	(10) Total Hours Billed	(11) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.53	45.05	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	37.73	1698.03	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.12	3.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.18	3.60	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.21	3.21	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	47.11		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			38.78	\$1,800.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	3.00	360.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			3.00	\$360.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		41.78	\$2,160.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0016

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (SSU) Rate Case Expense - Account 186.159

Company: All Fled FPSC Systems

FPSC

Docket No. 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 17 of 81
 Preparer: Chuck Lewis

(1) Line No:	(2) CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.159	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total			
	LEGAL												
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.36	\$30.80
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	27.08	\$1,218.78
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.12	\$3.80
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.18	\$3.80
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.18	\$2.70
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$46.32
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		27.92	\$1,305.00
	ACCOUNTING												
15	ROBERT NIXON (CROMN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTS (CROMN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CROMN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CROMN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	27.92	\$1,305.00

0017

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (SSU) Rate Case Expense - Account 186.159

Company: Ait Filed FPSC Systems

FPSC

Docket No. 820199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 18 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.159	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(7) Hourly Rate	(8) Total Hours Billed	(9) Total	(10) Hourly Rate	(11) Total Hours Billed	(12) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	\$0		0	\$0		0	\$0		0	\$0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.17	\$14.45	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	5.65	\$254.25	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	5.00	\$225.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.03	\$0.51	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.79			\$0.00			\$0.00			\$0.00
14			5.85	\$270.00		0.00	\$0.00		0.00	\$0.00		5.00	\$225.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	3.00	\$360.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00		3.00	\$360.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		3.00	\$360.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0			\$0			\$0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0			\$0			\$0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		5.85	\$270.00	TOTAL	0.00	\$0.00	TOTAL	3.00	\$360.00	TOTAL	5.00	\$225.00

0018

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Citrus County (SSU) Rate Case Expense - Account 186.159

Company: All Filed FPSC Systems

FPSC

Docket No. 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 19 of 91
 Preparer: Chuck Lewis

(1) Line	(2) CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.159	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CROHIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTS (CROHIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CROHIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CROHIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0019

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (UFU) Rate Case Expense - Account 186.175

Company: All Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 20 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	(3) TOTAL 1991			(7) DECEMBER 1990			(10) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
LEGAL													
1	KEN HOFFMAN (MESSERWICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERWICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$225.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$225.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$80.00	0.00	0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$65.69	42.08	2764.68	\$75.00	0.00	\$0.00	\$75.00	0.21	\$16.07	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	254.45	19084.09	\$75.00	0.00	\$0.00	\$75.00	21.54	\$1,615.17	\$75.00	18.20	\$1,364.81
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$44.68	61.71	2756.91	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$70.07	143.98	10088.52	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	613.12		0.00	\$0.00		0.00	\$2.74		0.00	\$2.38
			502.23	\$35,307.32		0.00	\$0.00		21.75	\$1,633.98		18.20	\$1,367.17
32	TOTAL		502.23	\$35,532.32	TOTAL	0.00	\$0.00	TOTAL	21.75	\$1,633.98	TOTAL	18.20	\$1,367.17

0020

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (UFU) Rate Case Expense - Account 186.175

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 21 of 91
 Preparer: Chuck Lewis

Line No.	CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991		
		Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CROWN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CROWN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$42.00	0.00	\$0.00
17	PAUL DECHARIO (CROWN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$88.00	0.00	\$0.00
18	SECRETARIAL (CROWN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.78	\$208.42	\$75.00	12.41	\$930.94	\$40.00	11.19	\$447.55	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	26.57	\$1,992.59	\$75.00	43.44	\$3,258.30	\$75.00	86.55	\$6,490.94	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.71	\$277.88	\$27.50	28.49	\$783.54	\$27.50	3.49	\$95.99	\$50.00	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	5.68	\$156.31	\$30.00	4.23	\$126.95	\$30.00	5.55	\$166.49	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$114.46			\$207.30			\$28.45			\$0.00
			38.74	\$2,749.66		88.58	\$5,307.03		106.77	\$7,227.33		0.00	\$0.00
32	TOTAL		38.74	\$2,749.66	TOTAL	88.58	\$5,307.03	TOTAL	106.77	\$7,227.33	TOTAL	0.00	\$0.00

0021

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (UFU) Rate Case Expense - Account 186.175

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 22 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSERWICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERWICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$225.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$225.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$82.00	0.00	\$0.00	\$82.00	0.00	\$0.00	\$82.00	0.00	\$0.00	\$82.00	0.00	\$0.00
17	PAUL DECHARNO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	2.22	\$166.67	\$75.00	4.40	\$329.76	\$75.00	3.78	\$283.50
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	26.39	\$1,979.21	\$75.00	19.26	\$1,444.63	\$75.00	11.75	\$881.25
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$30.00	7.82	\$234.69	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	18.43	\$1,381.86	\$75.00	70.13	\$5,259.75	\$75.00	31.86	\$2,389.85
31	OUT OF POCKET MISCELLANEOUS			\$0.00			17.66			\$60.69			\$66.61
			0.00	\$0.00		47.04	\$3,545.50		101.61	\$7,359.54		47.39	\$3,621.01
32	TOTAL		0.00	\$0.00	TOTAL	47.04	\$3,545.50	TOTAL	101.61	\$7,359.54	TOTAL	47.39	\$3,646.01

0022

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Citrus County (UFU) Rate Case Expense - Account 186.175

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 23 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	5.00	\$381.75
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	18.96	\$1,422.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	8.10	\$607.50
31	OUT OF POCKET MISCELLANEOUS			0			\$7.21
			0.00	\$0.00		32.15	\$2,498.46
32	TOTAL		0.00	\$0.00	TOTAL		\$2,498.46

0023

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Clay County Rate Case Expense - Account 186.168

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 24 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(8) Total	(7) Hourly Rate	(10) Total Hours Billed	(11) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	\$150.00	0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
14			0.00	0.00		0.00	0.00		0.00	0.00		0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	127.40	10829.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	42.35	2117.50	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$42.31	15.60	660.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	433.29		0.00	0.00		0.00	0.00		0.00	
			185.35	\$14,039.79		0.00	\$0.00		0.00	\$0.00		0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$27.50	0.00	\$27.50	0.00	\$27.50	0.00	
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
32	TOTAL		185.35	\$14,039.79	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0024

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Clay County Rate Case Expense - Account 186.168

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 25 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(11) Hourly Rate	(11) Total Hours Billed	(11) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	5.90	\$501.50	\$85.00	18.10	\$1,623.50
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	4.30	\$215.00	\$50.00	23.25	\$1,162.50
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.10	\$27.50
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$23.28		0.00	\$23.28
			0.00	\$0.00		0.00	\$0.00		10.20	\$738.78		43.45	\$2,935.82
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	10.20	\$738.78	TOTAL	43.45	\$2,935.82

0025

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Clay County Rate Case Expense - Account 186.168

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 26 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	(4) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(3) Hourly Rate	(5) Total Hours Billed	(7) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BUSS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CROWNH, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CROWNH, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CROWNH, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CROWNH, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			0			0			0
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	22.85	\$1,942.25	\$85.00	20.20	\$1,717.00	\$85.00	33.50	\$2,847.50	\$85.00	8.75	\$743.75
20	STATISTICAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	4.00	\$200.00	\$50.00	10.80	\$540.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$25.00	0.80	\$20.00	\$25.00	0.00	\$0.00	\$50.00	6.20	\$310.00	\$50.00	4.60	\$230.00
22	OUT OF POCKET MISCELLANEOUS			\$42.20			10.25			\$120.82			6.13
			27.65	\$2,204.45		31.00	\$2,267.25		39.70	\$3,278.12		13.35	\$679.88
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		27.65	\$2,204.45	TOTAL	31.00	\$2,267.25	TOTAL	39.70	\$3,278.12	TOTAL	13.35	\$679.88

0026

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Clay County Rate Case Expense - Account 186.168

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 27 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	(3) NOVEMBER 1991			(7) DECEMBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	0
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0		0	0
	10% Discount		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	17.10	\$1,453.50
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	2.90	\$72.50
22	OUT OF POCKET MISCELLANEOUS			\$0.00		108.49	108.49
			0.00	\$0.00		20.00	\$1,634.49
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0		0	0
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$1,634.49

0027

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Duval County Rate Case Expense - Account 186.174

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-W5
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 26 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(7) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.36	30.54	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	34.81	1570.91	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.13	28.84	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.15	3.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$24.88	0.10	2.51	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.54	8.10	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	66.60		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			37.19	\$1,710.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	142.00	12,780.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	158.00	11,060.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	4.00	100.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	23.20		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			304.00	\$23,963.20		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		341.19	\$25,673.20	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0028

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Duval County Rate Case Expense - Account 186.174

Company: All Filed FPSC Systems

FPSC

Docket No : 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 28 of 91
 Preparer: Chuck Lewis

(1) Line No:	(2) DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total
LEGAL													
1	KEN HOFFMAN (MESSERWICKERS)	\$140.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00	0.00	\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSERWICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.30	\$25.63
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	22.41	\$1,008.83
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.15	\$3.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.10	\$2.51
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.15	\$2.26
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$37.97
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		23.12	\$1,080.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$68.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	66.00	\$5,940.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	63.00	\$4,410.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		129.00	\$10,350.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	129.00	\$10,350.00	TOTAL	23.12	\$1,080.00

0029

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Duval County Rate Case Expense - Account 186.174

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 30 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.06	\$4.91	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	1.89	\$84.83	\$45.00	0.00	\$0.00	\$45.00	10.61	\$477.45
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.13	\$28.34
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.01	\$0.17	\$15.00	0.00	\$0.00	\$15.00	0.38	\$5.67
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.09			\$0.00			\$28.54
14			0.00	\$0.00		1.95	\$90.00		0.00	\$0.00		12.12	\$540.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$42.00	0.00	\$0.00	\$42.00	0.00	\$0.00	\$42.00	0.00	\$0.00
17	PAUL DECHARIG (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A.)	\$90.00	52.00	\$4,680.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	24.00	\$2,160.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A.)	\$70.00	31.00	\$2,170.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	64.00	\$4,480.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	4.00	\$100.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$23.20
			83.00	\$6,850.00		0.00	\$0.00		0.00	\$0.00		02.00	\$6,763.20
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		83.00	\$6,850.00	TOTAL	1.95	\$90.00	TOTAL	0.00	\$0.00	TOTAL	104.12	\$7,303.20

0030

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Duval County Rate Case Expense - Account 186.174

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 31 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	0
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			0
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0031

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Hernando County (DU) Rate Case Expense - Account 186.180

Company: All Filed FPSC Systems

FPSC

Docket No. 920199 WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 32 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) HERNANDO COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.180	(3) TOTAL 1991			(7) DECEMBER 1990			(9) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	\$150.00	0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
14			0.00	0.00		0.00	0.00		0.00	0.00		0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$69.09	28.85	1993.18	\$75.00	0.00	\$75.00	0.14	\$10.71	\$75.00	0.00	\$0.00	
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	239.62	17971.14	\$75.00	0.00	\$75.00	14.36	\$1,078.79	\$75.00	12.14	\$910.71	
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$46.02	32.04	1474.33	\$50.00	0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$69.50	102.89	7151.09	\$45.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	538.33		0.00			\$1.83			\$1.10	
			403.39	\$29,128.08		0.00		14.50	\$1,089.33		12.14	\$911.81	
32	TOTAL		403.39	\$29,128.08	TOTAL	0.00	\$0.00	TOTAL	14.50	\$1,089.33	TOTAL	\$911.81	

0032

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Hernando County (DU) Rate Case Expense - Account 186.180

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 33 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) HERNANDO COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.180	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(7) Hourly Rate	(8) Total Hours Billed	(9) Total	(10) Hourly Rate	(11) Total Hours Billed	(12) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGITIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.30	\$247.50	\$75.00	8.80	\$660.00	\$40.00	4.88	\$195.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.55	\$2,366.25	\$75.00	35.20	\$2,640.00	\$75.00	58.82	\$4,411.57	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	8.42	\$231.44	\$27.50	1.52	\$41.86	\$50.00	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	4.29	\$128.55	\$30.00	8.29	\$248.55	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$135.93			\$146.95			\$27.66			\$0.00
			34.85	\$2,748.68		56.70	\$3,806.94		73.50	\$4,924.64		0.00	\$0.00
32	TOTAL		34.85	\$2,748.68	TOTAL	56.70	\$3,806.94	TOTAL	73.50	\$4,924.64	TOTAL	0.00	\$0.00

0033

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Hernando County (DU) Rate Case Expense - Account 186.180

Company: All Filed FPSC Systems

FPSC

Docket No. 820198-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 34 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) HERNANDO COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.180	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/WICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/WICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/WICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	2.00	\$150.00	\$75.00	0.06	\$4.50	\$75.00	3.72	\$279.04
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	34.00	\$2,550.00	\$75.00	23.50	\$1,762.50	\$75.00	18.30	\$1,222.18
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	2.25	\$61.85	\$30.00	6.62	\$198.67
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	7.75	\$581.25	\$75.00	8.56	\$642.10	\$75.00	59.34	\$4,450.84
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$3.80		0.00	\$25.54		0.00	\$75.77
			0.00	\$0.00		43.75	\$3,285.05		34.37	\$2,496.78		85.98	\$6,226.30
32	TOTAL		0.00	\$0.00	TOTAL	43.75	\$3,285.05	TOTAL	34.37	\$2,496.78	TOTAL	85.98	\$6,226.30

0034

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Hernando County (DU) Rate Case Expense - Account 186.180

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-W/S
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 35 of 81
 Preparer: Chuck Lewis

(1) Line No:	(2) HERNANDO COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.180	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CROWIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CROWIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CROWIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CROWIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.52	\$189.00	\$75.00	3.43	\$257.25
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	12.25	\$918.75	\$75.00	13.64	\$1,023.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	1.08	\$29.80	\$27.50	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	9.27	\$695.00	\$75.00	5.40	\$405.00
31	OUT OF POCKET MISCELLANEOUS			\$60.26			\$60.59
			25.12	\$1,892.81		22.47	\$1,745.84
32	TOTAL		25.12	\$1,892.81	TOTAL		\$1,745.84

0035

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Highlands County Rate Case Expense - Account 186.173

Company: All Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 36 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(7) Hourly Rate	(8) Total Hours Billed	(8) Total	(10) Hourly Rate	(11) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(13) Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$85.00	0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	59.00	5310.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	65.00	4550.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	2.00	50.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	11.60		0.00	\$0.00		0.00	\$0.00		0.00	
			126.00	\$9,921.60		0.00	\$0.00		0.00	\$0.00		0.00	
27	DEBBIE SWAIN (MILAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
28	EILEEN BABKA (MILAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
29	STAFF (MILAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
30	STAFF (MILAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
32	TOTAL		126.00	\$9,921.60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0036

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Highlands County Rate Case Expense - Account 186.173

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10s
 Page 37 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			0						\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	30.00	\$2,700.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	24.00	\$1,680.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		54.00	\$4,380.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	54.00	\$4,380.00	TOTAL	0.00	\$0.00

0037

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Highlands County Rate Case Expense - Account 186.173

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 38 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A.)	\$90.00	17.00	\$1,530.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	12.00	\$1,080.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A.)	\$70.00	9.00	\$630.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	32.00	\$2,240.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	2.00	\$50.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$11.60
			26.00	\$2,160.00		0.00	\$0.00		0.00	\$0.00		46.00	\$3,381.60
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		26.00	\$2,160.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	46.00	\$3,381.60

0038

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Highlands County Rate Case Expense - Account 186.173

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule B-10a
 Page 38 of 91
 Preparer: Chuck Lewis

(1)	(2)	(3)			(4)		
		(5)	(6)	(7)	(8)	(9)	(10)
		NOVEMBER 1991			DECEMBER 1991		
Line No.	HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0039

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Lake County Rate Case Expense - Account 186.167

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 40 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(8) Total	(7) Hourly Rate	(10) Total Hours Billed	(11) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	\$175.00	0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	\$140.00	0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	\$45.00	0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	\$20.00	0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	\$15.00	0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
14			0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	90.88	10905.60	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	\$120.00	0.00	
16	RON JURGUTIS / ROY GUNTER (CRONIN, JACKSON, NIXON & WILSON)	\$49.84	36.50	1819.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	\$62.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	652.75	44387.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	\$65.00	0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	14.75	368.75	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	800.43		0.00	0.00		0.00	0.00	0.00	0.00	
			794.88	\$58,280.78		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	\$85.00	0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	\$35.00	0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	\$90.00	0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	\$70.00	0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	\$25.00	0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	\$75.00	0.00	
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$50.00	0.00	\$27.50	0.00	\$27.50	0.00	
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$45.00	0.00	\$75.00	0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
32	TOTAL		794.88	\$58,280.78	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0040

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Lake County Rate Case Expense - Account 186.167

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

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 breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 41 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total	(15) Hourly Rate	(16) Total Hours Billed	(17) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CROWIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.53	\$1,143.60	\$120.00	14.85	\$1,782.00
16	ROY GUNTER (CROWIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	4.00	\$198.00
17	PAUL DECHARIO (CROWIN, JACKSON, NIXON & WILSON)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$88.00	102.50	\$8,870.00
18	SECRETARIAL (CROWIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		10% Discount	\$6.4		10% Discount	111.88
										\$1,082.00		121.85	\$8,128.78
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	8.53	\$1,082.00	TOTAL	121.35	\$8,128.78

0041

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Lake County Rate Case Expense - Account 186.167

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 42 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	11.00	\$1,320.00	\$120.00	27.50	\$3,300.00	\$120.00	2.00	\$240.00	\$120.00	14.50	\$1,740.00
16	RON JURGUTIS / SECRETARIAL (CRONIN, JACKSON, NIXON)	\$62.00		\$0.00	\$36.00	14.00	\$504.00	\$62.00	0.00	\$0.00	\$62.00	11.50	\$713.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	116.50	\$7,922.00	\$68.00	149.50	\$10,166.00	\$68.00	125.50	\$8,534.00	\$68.00	60.00	\$4,080.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	4.25	\$106.25	\$25.00	0.00	\$0.00	\$25.00	4.25	\$106.25
19	OUT OF POCKET MISCELLANEOUS			56.06			206.37			\$2.18			\$153.41
	10% Discount		127.50	\$8,368.25	10% Discount	195.25	\$12,854.36	10% Discount	127.60	\$7,898.58	10% Discount	90.25	\$6,113.39
19	FRANK SEDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		127.50	\$8,368.25	TOTAL	195.25	\$12,854.36	TOTAL	127.60	\$7,898.58	TOTAL	90.25	\$6,113.39

0042

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Lake County Rate Case Expense - Account 186.167

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 43 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	5.50	\$660.00	\$120.00	6.00	\$720.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$82.00	7.00	\$634.00	\$82.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	96.75	\$6,579.00	\$68.00	2.00	\$136.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.25	\$6.25	\$25.00	6.00	\$150.00
19	OUT OF POCKET MISCELLANEOUS			44.68			189.34
	10% Discount		100.50	\$6,951.55	10% Discount	14.00	\$1,075.81
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		100.50	\$6,951.55	TOTAL		\$1,075.81

0043

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County Rate Case Expense - Account 186.160

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 44 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY RATE CASE EXPENSE ACCOUNT 186.160	(3) TOTAL 1991			(4) DECEMBER 1990			(5) JANUARY 1991			(6) FEBRUARY 1991		
		(7) Average Hourly Rate	(8) Total Hours Billed	(9) Total	(10) Hourly Rate	(11) Total Hours Billed	(12) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
	LEGAL												
1	KEN HOFFMAN (MESSERWICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERWICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.04	0.27	22.79	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	14.05	632.25	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$0.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.06	1.24	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$24.96	0.06	1.56	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$14.96	0.09	1.36	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	15.80		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			14.53	\$675.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	3.00	360.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			3.00	\$360.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		17.53	\$1,035.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0044

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County Rate Case Expense - Account 186.160

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 45 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY RATE CASE EXPENSE ACCOUNT 186.160	(3) MARCH 1991			(7) APRIL 1991			(9) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(18) Total Hours Billed	(19) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.13	\$10.63
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.33	\$419.85
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.06	\$1.24
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.06	\$1.56
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.06	\$0.93
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.64	\$15.78
14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.64	\$450.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00			\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00			\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00			\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00			\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.64	\$450.00

0045

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Marion County Rate Case Expense - Account 186.160

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 46 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY RATE CASE EXPENSE ACCOUNT 186.160	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.14	\$12.16	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	4.72	\$212.40	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.03	\$0.43	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.01			\$0.00			\$0.00			\$0.00
14			4.89	\$225.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	3.00	\$360.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		3.00	\$360.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS			0			0			0			0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
32	TOTAL		4.89	\$225.00	TOTAL	0.00	\$0.00	TOTAL	3.00	\$360.00	TOTAL	0.00	\$0.00

0046

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Marion County Rate Case Expense - Account 186.160

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 47 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY RATE CASE EXPENSE ACCOUNT 186.160	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$82.00		\$0.00	\$82.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0047

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County (UFU) Rate Case Expense - Account 186.176

Company: All Filed FPSC Systems

FPSC

Docket No : 920199-W5
 Test Year Ended 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 48 of 91
 Preparer: Chuck Lewis

(1) Line No	(2) MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.176	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.29	24.70	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	13.14	591.31	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.01	0.04	0.88	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$24.90	0.03	0.73	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.08	1.27	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	11.11		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			13.59	\$630.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.33	249.75	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.64	648.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	5.40	405.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	57.98		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			17.37	\$1,360.63		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		30.86	\$1,890.63	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0048

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County (UFU) Rate Case Expense - Account 186.176

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 49 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.176	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
LEGAL													
1	KEN HOFFMAN (MESSER/WICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/WICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/WICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.20	\$17.22
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	6.60	\$297.12
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.04	\$0.61
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		6.85	\$315.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	6.85	\$315.00

0049

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County (UFU) Rate Case Expense - Account 186.176

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199 WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 50 of 81
 Preparer: Chuck Lewis

(1) Line No:	(2) MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.176	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.09	\$7.48	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	6.54	\$294.19	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.04	\$0.88	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.03	\$0.73	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.04	\$0.66	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$11.06			\$0.00			\$0.00			\$0.00
14			6.74	\$315.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
	10% Discount		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		6.74	\$315.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0050

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Marion County (UFU) Rate Case Expense - Account 186.176

Company: All Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 51 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.176	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	3.33	\$248.75
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	8.64	\$648.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	5.40	\$405.00
31	OUT OF POCKET MISCELLANEOUS			0			\$7.88
			0.00	\$0.00		17.37	\$1,360.63
32	TOTAL		0.00	\$0.00	TOTAL		\$1,360.63

0051

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Martin County Rate Case Expense - Account 186.162

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 52 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0052

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Martin County Rate Case Expense - Account 186.162

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 53 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total			
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CROWNH, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CROWNH, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARNO (CROWNH, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CROWNH, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$40.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0053

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Martin County Rate Case Expense - Account 186.162

Company: All Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 54 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	(3) JULY 1991			(7) AUGUST 1991			(10) SEPTEMBER 1991			(13) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total			
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BUSS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0054

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Company: All Fed FPSC Systems

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Inform: [] Final [X]

Historic: [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

(1) (2) (3) (4) (5) (6) (7) (8)

Line No.	MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	Hourly Rate	Total Hours Billed	Total
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00
8	CHUCK BISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00
9	ED OOK (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
14	ACCOUNTING	\$0.00	0.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00
16	RON JURGUTS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00
17	PAUL DECARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
18	FRANK SEDMAN (MANAGEMENT AND REGULATORY CONSULTANTS)	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS)	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS)	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
27	DEBBIE SWAIN (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
28	EILEEN BARKA (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
29	STAFF (MILMAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00
30	STAFF (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
32	TOTAL	\$0.00	0.00	\$0.00

Line No.	MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	Hourly Rate	Total Hours Billed	Total
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00
8	CHUCK BISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00
9	ED OOK (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
14	ACCOUNTING	\$0.00	0.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00
16	RON JURGUTS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00
17	PAUL DECARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
18	FRANK SEDMAN (MANAGEMENT AND REGULATORY CONSULTANTS)	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS)	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS)	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
27	DEBBIE SWAIN (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
28	EILEEN BARKA (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
29	STAFF (MILMAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00
30	STAFF (MILMAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	\$0.00	0.00	\$0.00
32	TOTAL	\$0.00	0.00	\$0.00

NOVEMBER 1991

DECEMBER 1991

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Nassau County Rate Case Expense - Account 186.170

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-4WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination

Schedule B-10a
 Page 56 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	(3) TOTAL 1991			(7) DECEMBER 1990			(9) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	1.15	97.50	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	69.68	3135.71	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.56	39.95	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.21	4.20	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.02	0.14	3.56	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.01	0.88	13.17	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	81.80		0.00	0.00		0.00	0.00		0.00	0.00
14			73.62	\$3,374.99		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	57.00	5130.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	72.50	5075.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	2.00	50.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	11.60		0.00	0.00		0.00	0.00		0.00	0.00
			131.50	\$10,266.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		205.12	\$13,641.59	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0056

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Nassau County Rate Case Expense - Account 186.170

Company: AN Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 57 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(11) Hourly Rate	(11) Total Hours Billed	(11) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.43	\$38.30
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	31.75	\$1,428.75
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.21	\$4.20
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.14	\$3.56
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.21	\$3.20
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$54.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		32.74	\$1,530.01
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$42.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	28.00	\$2,520.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	34.50	\$2,415.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		62.50	\$4,935.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	62.50	\$4,935.00	TOTAL	32.74	\$1,530.01

0057

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Nassau County Rate Case Expense - Account 186.170

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 58 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.72	\$61.20	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	23.58	\$1,061.10	\$45.00	0.00	\$0.00	\$45.00	14.35	\$645.86
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.56	\$38.95
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.14	\$2.17	\$15.00	0.00	\$0.00	\$15.00	0.52	\$7.80
13	OUT OF POCKET MISCELLANEOUS			0.00			0.53			0.00			0.00
			0.00	\$0.00		24.44	\$1,125.00		0.00	\$0.00		16.43	\$719.96
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0.00			0.00			0.00			0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			0.00			0			0.00			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	\$0.00	\$90.00	17.00	\$1,530.00	\$90.00	0.00	\$0.00	\$90.00	12.00	\$1,080.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	\$0.00	\$70.00	6.00	\$420.00	\$70.00	0.00	\$0.00	\$70.00	32.00	\$2,240.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	2.00	\$50.00
26	OUT OF POCKET MISCELLANEOUS			0.00			0			0			0
			0.00	\$0.00		23.00	\$1,950.00		0.00	\$0.00		46.00	\$3,361.80
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	47.44	\$3,075.00	TOTAL	0.00	\$0.00	TOTAL	62.43	\$4,101.58

0058

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Nassau County Rate Case Expense - Account 186.170

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 58 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0		0	\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			0		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0059

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Orange County Rate Case Expense - Account 186.163

Company: All Filed FPSC Systems

FPSC

Docket No. 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule B-10a
 Page 60 of 91
 Preparer Chuck Lewis

(1) Line No.	(2) ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	(3) TOTAL 1991			(6) DECEMBER 1990			(10) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(11) Hourly Rate	(12) Total Hours Billed	(13) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	277.68	23602.80	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$50.00	51.88	2594.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$41.58	18.47	768.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	568.33			\$0.00			\$0.00			\$0.00
			348.03	\$27,533.13		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		348.03	\$27,533.13	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0060

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Orange County Rate Case Expense - Account 186.163

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 61 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total	(15) Hourly Rate	(16) Total Hours Billed	(17) Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CROHIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTS (CROHIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CROHIN, JACKSON, NIXON & WILSON)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
18	SECRETARIAL (CROHIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	60.80	\$5,188.00	\$85.00	45.07	\$3,830.95
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	5.38	\$288.00	\$50.00	27.50	\$1,375.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.60	\$40.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		66.18	\$5,466.10		74.17	\$5,425.92
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00	\$80.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	66.18	\$5,466.10	TOTAL	74.17	\$5,425.92

0061

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Orange County Rate Case Expense - Account 186.163

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 62 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	(3) JULY 1991			(7) AUGUST 1991			(9) SEPTEMBER 1991			(13) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(18) Total Hours Billed	(17) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	25.50	\$2,187.50	\$85.00	42.25	\$3,581.25	\$85.00	68.75	\$5,843.75	\$85.00	10.84	\$929.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	9.00	\$450.00	\$50.00	10.00	\$500.00	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	1.00	\$25.00	\$25.00		\$0.00	\$50.00	8.50	\$325.00	\$50.00	5.75	\$287.50
22	OUT OF POCKET MISCELLANEOUS			\$52.75			\$12.82			\$150.78			\$7.87
			35.50	\$2,685.25		52.25	\$4,104.07		75.25	\$6,319.53		16.60	\$1,225.07
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		35.50	\$2,685.25	TOTAL	52.25	\$4,104.07	TOTAL	75.25	\$6,319.53	TOTAL	16.60	\$1,225.07

0062

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Orange County Rate Case Expense - Account 186.163

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 63 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	24.37	\$2,071.45
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	3.62	\$90.50
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$135.64
			0.00	\$0.00		27.99	\$2,297.59
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$2,297.59

0063

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Osceola County Rate Case Expense - Account 186.166

Company: All Fined FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 64 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186.166	(3) TOTAL 1991			(7) DECEMBER 1990			(9) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$150.00	\$0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
14			0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON SECRETARIAL / STATISTICAL (MANAGEMENT AND REGULATORY CON	\$85.00	244.40	20774.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATORY CON	\$50.00	52.20	2610.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	
22	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATORY CON	\$40.97	25.98	1064.50	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
23	OUT OF POCKET MISCELLANEOUS		0.00	866.62		0.00	0.00		0.00	0.00	0.00	0.00	
24			322.58	\$25,315.12		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00	0.00	0.00	\$80.00	\$0.00	\$80.00	\$0.00	\$80.00	\$0.00	\$80.00	\$0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0	0		0	0		0.00	
32			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	TOTAL		322.58	\$25,315.12	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0064

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Osceola County Rate Case Expense - Account 186.166

Company: AH Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 65 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186.166	(3) MARCH 1991			(7) APRIL 1991			(9) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(18) Total Hours Billed	(19) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CROWNN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CROWNN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARRO (CROWNN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CROWNN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	3.00	\$255.00	\$85.00	42.45	\$3,608.25
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGULATORY)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	24.10	\$1,205.00	\$50.00	16.50	\$825.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATORY)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.98	\$49.50
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		27.10	\$1,506.56		60.93	\$4,727.42
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	27.10	\$1,506.56	TOTAL	60.93	\$4,727.42

0065

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Osceola County Rate Case Expense - Account 186.166

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 66 of 91
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991		
Line No.	OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186.166	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total hours Billed	Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS									\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	46.20	\$3,927.00	\$85.00	29.40	\$2,499.00	\$85.00	68.65	\$5,835.25	\$85.00	17.50	\$1,487.50
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGULATORY CO	\$50.00	0.00	\$0.00	\$50.00	11.60	\$580.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATORY CO	\$25.00	1.60	\$40.00	\$25.00		\$0.00	\$50.00	7.40	\$370.00	\$50.00	9.20	\$460.00
22	OUT OF POCKET MISCELLANEOUS			\$84.30			20.51			\$241.24			12.28
			47.80	\$4,051.30		41.00	\$3,079.51		76.05	\$6,446.49		26.70	\$1,959.76
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		47.80	\$4,051.30	TOTAL	41.00	\$3,079.51	TOTAL	76.05	\$6,446.49	TOTAL	26.70	\$1,959.76

0066

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Osceola County Rate Case Expense - Account 186.166

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 67 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186.166	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	0
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	37.20	\$3,162.00
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$25.00		\$0.00	\$25.00	5.80	\$145.00
22	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		43.00	\$3,523.99
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS						0
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$3,523.99

0067

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Pasco County Rate Case Expense - Account 186.169

Company: All Filed FPSC Systems

Docket No.: 920199-W/S
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a
 Page 68 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) PASCO COUNTY RATE CASE EXPENSE ACCOUNT 186.169	(3) TOTAL 1991			(7) DECEMBER 1990			(9) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	96.82	11618.40	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.61	33.00	1406.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	103.25	7021.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	9.75	243.75	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	461.23		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			242.82	\$20,750.38		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		242.82	\$20,750.38	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0068

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Pasco County Rate Case Expense - Account 186.169

Company: All Filed FPSC Systems

FPSC

Docket No.: 020199-WS
 Test Year Ended: 12/31/91
 Interim: Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 69 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) PASCO COUNTY RATE CASE EXPENSE ACCOUNT 186.169	(3) MARCH 1991			(7) APRIL 1991			(9) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(18) Total Hours Billed	(19) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	8.83	\$1,059.80	\$120.00	61.13	\$7,335.00
16	RON JURGUTIS / ROY E. GUNTER (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$42.00	20.00	\$840.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$68.00	2.00	\$136.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		8.83	\$36.00		83.13	\$9.86
								10% Discount		\$66.04	10% Discount		\$7,533.86
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	8.83	\$66.04	TOTAL	83.13	\$7,533.86

0069

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Pasco County Rate Case Expense - Account 186.169

Company: All Filed FPSC Systems

FPSC

Docket No.: 020199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 70 of 91
 Preparer: Chuck Lewis

(1) Line No	(2) PASCO COUNTY RATE CASE EXPENSE ACCOUNT 186.169	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total	(4) Hourly Rate	(5) Total Hours Billed	(8) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	2.14	(\$256.20)	\$120.00	10.50	\$1,260.00	\$120.00	0.00	\$0.00	\$120.00	11.00	\$1,320.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	12.00	\$504.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	1.00	\$62.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	8.50	\$578.00	\$68.00	62.50	\$4,250.00	\$68.00	16.00	\$1,088.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	5.25	\$131.25	\$25.00	0.00	\$0.00	\$25.00	2.25	\$56.25
19	OUT OF POCKET MISCELLANEOUS			9.42			67.42			\$36.67			\$144.75
		10% Discount	9.87	\$231.50	10% Discount	24.25	\$1,833.00	10% Discount	62.50	\$3,858.00	10% Discount	30.25	\$2,403.90
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						0			\$0.00			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS						0			\$0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS						0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		9.87	\$231.50	TOTAL	24.25	\$1,833.00	TOTAL	62.50	\$3,858.00	TOTAL	30.25	\$2,403.90

0070

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Pasco County Rate Case Expense - Account 186.169

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 71 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) PASCO COUNTY RATE CASE EXPENSE ACCOUNT 186.169	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	5.50	\$660.00	\$120.00	2.00	\$240.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	14.25	\$969.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.25	\$6.25	\$25.00	2.00	\$50.00
19	OUT OF POCKET MISCELLANEOUS			\$6.99		0	\$0.00
				\$6.99		0	\$0.00
		10% Discount	20.00	\$1,505.02	10% Discount	4.00	\$324.00
19	FRANK SEDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		20.00	\$1,505.02			\$324.00

0071

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Putnam County Rate Case Expense - Account 186.165

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 72 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 186.165	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(8) Total	(7) Hourly Rate	(10) Total Hours Billed	(11) Total	(9) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$150.00	\$0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
21	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	
22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
23	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
24	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	538.00	48420.00	\$90.00	\$0.00	\$90.00	\$0.00	\$90.00	\$0.00	\$90.00	\$0.00	
25	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	827.00	57890.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	
26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	17.00	425.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
27	OUT OF POCKET MISCELLANEOUS		0.00	88.60		0.00		0.00		0.00	0.00	\$0.00	
28			1382.00	\$106,833.60		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
29	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
30	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
31	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
32	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
33	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0	0		0	0		\$0.00	
34			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	0.00	\$0.00	
35	TOTAL		1382.00	\$106,833.60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0072

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Putnam County Rate Case Expense - Account 186.165

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 73 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 186.165	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total			
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	253.00	\$22,770.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	297.00	\$20,790.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		550.00	\$43,560.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	550.00	\$43,560.00	TOTAL	0.00	\$0.00

0073

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Putnam County Rate Case Expense - Account 186.165

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10s
 Page 74 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 186.165	(4) JULY 1991			(7) AUGUST 1991			(10) SEPTEMBER 1991			(13) OCTOBER 1991		
		(3) Hourly Rate	(4) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS									\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	181.00	\$16,290.00	\$90.00		\$0.00	\$90.00	104.00	\$9,360.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	259.00	\$18,130.00	\$70.00		\$0.00	\$70.00	271.00	\$18,970.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	17.00	\$425.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			0
			440.00	\$34,420.00		0.00	\$0.00		392.00	\$28,853.60		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		440.00	\$34,420.00	TOTAL	0.00	\$0.00	TOTAL	392.00	\$28,853.60	TOTAL	0.00	\$0.00

0074

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Putnam County Rate Case Expense - Account 186.165

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 75 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 186.165	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	0
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURBUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DEGHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						0
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS						0
			0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL		\$0.00

0075

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Seminole County Rate Case Expense - Account 186.164

Company: All Filed FPSC Systems

FPSC

Docket No: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule B-10a
 Page 76 of 91
 Preparer: Chuck Lewis

(1) Line No:	(2) SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 186.164	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00	
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	\$62.00	\$0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	\$65.00	\$0.00	
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	\$85.00	\$0.00	
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$80.00	0.00	0.00	\$80.00	\$0.00	\$80.00	\$0.00	\$80.00	\$0.00	\$80.00	\$0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	\$70.00	\$0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$54.33	84.70	4601.65	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	776.87	58265.25	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	50.66	1393.14	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$70.93	179.69	12745.95	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
31	OUT OF POCKET MISCELLANEOUS		0.00	1039.06		0.00	0		0.00	0		0.00	
			1091.92	\$78,045.05		0.00	\$0.00		0.00	\$0.00		0.00	
32	TOTAL		1091.92	\$78,045.05	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

0076

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Seminole County Rate Case Expense - Account 186.164

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim: Final
 Historic: Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 77 of 81
 Preparer: Chuck Lewis

(1) Line No.	(2) SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 186.164	(3) MARCH 1991			(7) APRIL 1991			(10) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total			
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.05	\$2,328.75	\$75.00	8.10	\$607.50	\$40.00	27.19	\$1,087.60	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.25	\$243.75	\$75.00	28.38	\$2,128.50	\$75.00	210.35	\$15,778.25	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	6.64	\$182.68	\$27.50	18.61	\$511.78	\$27.50	8.48	\$233.20	\$50.00	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	4.33	\$324.75	\$30.00	2.76	\$82.90	\$30.00	13.48	\$404.40	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$133.79			\$135.88			\$65.28		0.00	\$0.00
32	TOTAL		45.27	\$3,213.72		57.85	\$3,466.46		250.50	\$17,568.71		0.00	\$0.00

0077

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Seminole County Rate Case Expense - Account 186.164

Company: All Filed FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a
 Page 78 of 81
 Preparer: Chuck Lewis

Line No:	SEMNOLE COUNTY RATE CASE EXPENSE ACCOUNT 186.164	JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991		
		Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	\$0.00		0	\$0.00		0	\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	17.76	\$532.80
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	122.83	\$9,212.25	\$75.00	193.66	\$14,524.50	\$75.00	157.03	\$11,777.25
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	11.21	\$308.28	\$27.50	4.58	\$125.95
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	159.12	\$11,934.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		122.83	\$9,258.50		204.87	\$15,015.30		338.49	\$24,710.95
32	TOTAL		0.00	\$0.00	TOTAL	122.83	\$9,258.50	TOTAL	204.87	\$15,015.30	TOTAL	338.49	\$24,710.95

0078

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Seminole County Rate Case Expense - Account 186.164

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Inform Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 79 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 186.164	(3) NOVEMBER 1991			(6) DECEMBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(7) Hourly Rate	(8) Total Hours Billed	(9) Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.60	\$45.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	61.37	\$4,602.75
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	1.14	\$31.25
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			134.41
			0.00	\$0.00		63.11	\$4,813.41
32	TOTAL		0.00	\$0.00	TOTAL		\$4,813.41

0079

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 80 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) VOLUSIA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.172	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(10) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.81	68.69	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	42.16	1897.21	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.21	30.13	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.11	2.26	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$0.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.02	0.62	9.38	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	62.33		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			44.91	\$2,070.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$58.60	25.98	1522.70	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	161.51	12113.55	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$35.94	24.38	876.18	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$70.65	117.35	8290.55	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	504.62		0	\$0.00		0	\$0.00		0	\$1.10
			329.23	\$23,307.60		0.00	\$0.00		0.00	\$0.00		0.00	\$1.10
32	TOTAL		374.14	\$25,377.60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$1.10

0080

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 81 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) VOLUSIA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.172	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(7) Hourly Rate	(8) Total Hours Billed	(9) Total	(10) Hourly Rate	(11) Total Hours Billed	(12) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.23	\$19.22
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	16.81	\$758.50
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.08	\$1.88
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.11	\$2.26
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.11	\$1.70
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		17.34	\$28.44
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$88.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.25	\$243.38	\$75.00	0.00	\$0.00	\$40.00	4.87	\$194.80	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.05	\$2,326.75	\$75.00	25.52	\$1,914.00	\$75.00	37.87	\$2,825.32	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	4.33	\$324.75	\$27.50	13.02	\$358.05	\$27.50	1.52	\$41.77	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	6.64	\$182.60	\$30.00	1.93	\$57.99	\$30.00	2.41	\$72.36	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$134.25			\$94.85			\$12.08			\$0.00
			45.27	\$3,213.73		40.47	\$2,424.88		46.47	\$3,146.31		0.00	\$0.00
32	TOTAL		45.27	\$3,213.73	TOTAL	40.47	\$2,424.88	TOTAL	46.47	\$3,146.31	TOTAL	17.34	\$810.00

0081

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 82 of 91
 Preparer: Chuck Lewis

(1)	(2)	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
VOLUSIA COUNTY (SSU) RATE CASE EXPENSE													
ACCOUNT 186.172													
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0			0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.38	\$31.96	\$85.00	0.00	\$0.00	\$85.00	0.21	\$17.61	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	12.26	\$551.70	\$45.00	0.00	\$0.00	\$45.00	4.39	\$197.61	\$45.00	8.70	\$391.50
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.13	\$28.25
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.07	\$1.08	\$15.00	0.00	\$0.00	\$15.00	0.06	\$0.93	\$15.00	0.38	\$5.67
13	OUT OF POCKET MISCELLANEOUS			\$0.26			\$0.00			\$0.05			\$24.58
14			12.71	\$585.00		0.00	\$0.00		4.66	\$225.00		10.21	\$450.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	1.84	\$137.90	\$30.00	5.68	\$170.37
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	21.22	\$1,591.28	\$75.00	13.97	\$1,047.75
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	2.36	\$65.01	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	17.77	\$1,332.90	\$75.00	54.07	\$4,054.85
31	OUT OF POCKET MISCELLANEOUS			\$0.00			8			\$38.41			\$66.34
			0.00	\$0.00		2.00	\$158.00		43.19	\$3,165.50		73.72	\$5,338.41
32	TOTAL		12.71	\$585.00	TOTAL	2.00	\$158.00	TOTAL	47.85	\$3,390.50	TOTAL	83.92	\$5,788.41

0082

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 83 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) VOLUSIA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.172	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
	10% Discount		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$80.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.56	\$642.00	\$75.00	0.79	\$58.25
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	28.96	\$2,021.70	\$75.00	4.13	\$308.75
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	3.02	\$83.02	\$27.50	0.13	\$3.58
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	32.39	\$2,429.25	\$75.00	2.14	\$160.50
31	OUT OF POCKET MISCELLANEOUS			\$0.23			\$0.48
			70.93	\$5,266.20		7.19	\$593.56
32	TOTAL		70.93	\$5,266.20	TOTAL		\$593.56

0083

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (DU) Rate Case Expense - Account 186.178

Company: AN Filed FPSC Systems

FPSC

Docket No.: 920188-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule B-10a
 Page 84 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) VOLUSIA COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.178	(3) TOTAL 1991			(7) DECEMBER 1990			(10) JANUARY 1991			(13) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(9) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total	(16) Hourly Rate	(17) Total Hours Billed	(18) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$84.99	0.68	57.37	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	48.66	2189.79	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.56	38.97	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.02	0.21	4.15	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.03	0.14	3.46	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$14.99	0.78	11.68	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	79.58		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			52.02	\$2,385.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$69.11	28.96	2001.59	\$75.00	0.00	\$0.00	\$75.00	0.14	\$10.71	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	277.11	20783.52	\$75.00	0.00	\$0.00	\$75.00	14.36	\$1,078.78	\$75.00	12.14	\$910.71
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$57.82	54.03	3124.05	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$70.31	120.50	8471.73	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	539.60		0.00	\$0.00		0.00	\$1.83		0.00	\$1.10
			480.60	\$34,920.49		0.00	\$0.00		14.50	\$1,089.32		12.14	\$911.81
32	TOTAL		532.62	\$37,305.49	TOTAL	0.00	\$0.00	TOTAL	14.50	\$1,089.32	TOTAL	12.14	\$911.81

0084

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (DU) Rate Case Expense - Account 186.178

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim: Final:
 Historic: Projected:

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 85 of 91
 Preparer: Chuck Lewis

(1)	(2)	(3) MARCH 1991			(7) APRIL 1991			(9) MAY 1991			(13) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(8) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(14) Total Hours Billed	(15) Total			
VOLUSIA COUNTY (DU) RATE CASE EXPENSE													
ACCOUNT 186.178													
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.41	\$35.24
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	30.82	\$1,388.91
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.21	\$4.15
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.14	\$3.46
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.21	\$3.11
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$52.13
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		31.79	\$1,485.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$42.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.30	\$247.50	\$75.00	8.80	\$660.00	\$40.00	4.88	\$195.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.55	\$2,366.25	\$75.00	35.20	\$2,640.00	\$75.00	58.80	\$4,406.63	\$75.00	0.00	\$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	22.00	\$1,650.00	\$27.50	8.42	\$231.46	\$27.50	1.52	\$41.82	\$50.00	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	4.29	\$128.58	\$30.00	6.29	\$248.58	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$135.91			\$146.97			\$27.86			
			56.85	\$4,389.66		56.70	\$3,807.01		73.48	\$4,822.89		0.00	\$0.00
32	TOTAL		56.85	\$4,389.66	TOTAL	56.70	\$3,807.01	TOTAL	73.48	\$4,822.89	TOTAL	31.79	\$1,485.00

0085

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (DU) Rate Case Expense - Account 186.178

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 86 of 91
 Preparer: Chuck Lewis

(1)	(2)	(3) JULY 1991			(6) AUGUST 1991			(9) SEPTEMBER 1991			(12) OCTOBER 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total	(4) Hourly Rate	(5) Total Hours Billed	(5) Total
VOLUSIA COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.178													
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.26	\$22.13	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	8.49	\$382.01	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	9.35	\$420.87
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.58	\$38.97
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.05	\$0.78	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.52	\$7.79
13	OUT OF POCKET MISCELLANEOUS			\$0.08			\$0.00			\$0.00			\$27.37
14			8.80	\$405.00		0.00	\$0.00		0.00	\$0.00		11.43	\$485.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS)	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P A)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	1.07	\$78.89	\$75.00	3.71	\$278.62
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	30.00	\$2,250.00	\$75.00	29.75	\$2,231.25	\$75.00	16.27	\$1,220.35
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	2.25	\$61.88	\$30.00	6.61	\$198.38
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	7.75	\$581.25	\$75.00	3.35	\$251.60	\$75.00	59.25	\$4,443.97
31	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$25.42			\$75.65
			0.00	\$0.00		38.75	\$2,906.25		38.42	\$2,850.04		85.85	\$6,216.97
32	TOTAL		8.80	\$405.00	TOTAL	38.75	\$2,906.25	TOTAL	38.42	\$2,850.04	TOTAL	87.28	\$6,711.97

0086

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Volusia County (DU) Rate Case Expense - Account 186.178

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 87 of 81
 Preparer: Chuck Lewis

(1) Line No:	(2) VOLUSIA COUNTY (DU) RATE CASE EXPENSE ACCOUNT 186.178	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$88.00	0.00	\$0.00	\$88.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0		0.00	\$0.00
	10% Discount		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.52	\$189.00	\$75.00	3.54	\$265.87
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	9.50	\$712.50	\$75.00	51.68	\$3,876.76
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	1.08	\$29.80	\$27.50	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.87	\$2,390.25	\$75.00	5.70	\$427.50
31	OUT OF POCKET MISCELLANEOUS			\$60.51			\$65.45
			44.97	\$3,382.06		60.94	\$4,635.58
32	TOTAL		44.97	\$3,382.06	TOTAL		\$4,635.58

0087

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Washington County (UFU) Rate Case Expense - Account 186.177

Company: AH Filed FPSC Systems

FPSC

Docket No. 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule B-10a
 Page 88 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.177	(3) TOTAL 1991			(6) DECEMBER 1990			(9) JANUARY 1991			(12) FEBRUARY 1991		
		(4) Average Hourly Rate	(5) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
LEGAL													
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00	0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.33	249.75	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.64	648.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	5.40	405.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	57.89		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			17.37	\$1,360.64		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		17.37	\$1,360.64	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0088

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Washington County (UFU) Rate Case Expense - Account 186.177

Company: All Filed FPSC Systems

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 88 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.177	(3) MARCH 1991			(6) APRIL 1991			(9) MAY 1991			(12) JUNE 1991		
		(4) Hourly Rate	(5) Total Hours Billed	(6) Total	(7) Hourly Rate	(8) Total Hours Billed	(9) Total	(10) Hourly Rate	(11) Total Hours Billed	(12) Total	(13) Hourly Rate	(14) Total Hours Billed	(15) Total
LEGAL													
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING													
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ACCOUNTING													
14	ROBERT NIXON (CROWNN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
15	RON JURGUTIS (CROWNN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
16	PAUL DECHARO (CROWNN, JACKSON, NIXON & WILSON)	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$65.00	0.00	\$0.00
17	SECRETARIAL (CROWNN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
18	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0089

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Washington County (UFU) Rate Case Expense - Account 186.177

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10e
 Page 90 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.177	(4) JULY 1991			(7) AUGUST 1991			(10) SEPTEMBER 1991			(13) OCTOBER 1991		
		(3) Hourly Rate	(4) Total Hours Billed	(5) Total	(6) Hourly Rate	(7) Total Hours Billed	(8) Total	(9) Hourly Rate	(10) Total Hours Billed	(11) Total	(12) Hourly Rate	(13) Total Hours Billed	(14) Total
	LEGAL												
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS		0	0		0	0		0	0		0	0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING												
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS												
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS												
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BARBA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$30.00	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS												
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32	TOTAL		0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

0090

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS
Washington County (UFU) Rate Case Expense - Account 186.177

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

Schedule: B-10a
 Page 91 of 91
 Preparer: Chuck Lewis

(1) Line No.	(2) WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.177	(3) NOVEMBER 1991			(4) DECEMBER 1991		
		(5) Hourly Rate	(6) Total Hours Billed	(7) Total	(8) Hourly Rate	(9) Total Hours Billed	(10) Total
LEGAL							
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00		0	\$0.00
			0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
ENGINEERING							
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMAN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00
ACCOUNTING							
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0		0	\$0.00
	10% Discount		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	3.33	\$249.75
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	8.64	\$648.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	5.40	\$405.00
31	OUT OF POCKET MISCELLANEOUS			0			\$57.89
			0.00	\$0.00		17.37	\$1,360.64
32	TOTAL		0.00	\$0.00	TOTAL		\$1,360.64

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