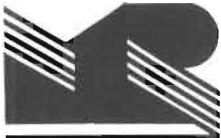


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P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 942-4339

ORIGINAL  
FILE COPY

**Management & Regulatory Consultants, Inc.**

May 16, 1995

TELFAX  
followed by HARD COPY

Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, Florida 32399-0850

Re: Docket No. 940109-WU  
St. George Island Utility Company, Ltd

Dear Ms. Bayo:

On behalf of St. George Island Utility Company, Ltd., enclosed for filing in the above docket, is a breakdown of actual rate case expense incurred, in total, in a manner consistent with Schedule B-10 (PSC/WAW 20), as required by Rule 25-30.436(7).

Very truly yours,

MANAGEMENT AND REGULATORY CONSULTANTS, INC.

ACK \_\_\_\_\_  
AFA \_\_\_\_\_  
APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMU \_\_\_\_\_  
CTR \_\_\_\_\_  
EAG \_\_\_\_\_  
LEG 1 \_\_\_\_\_  
LIN \_\_\_\_\_  
GPO \_\_\_\_\_  
RST \_\_\_\_\_  
TOL 1 \_\_\_\_\_  
WAW merchant \_\_\_\_\_  
GRI \_\_\_\_\_

cc: Patricia Merchant, PSC  
Gene Brown, SGI

MAY 18 1995  
F.P.S.C.  
RECORDS & REPORTING

DOCUMENT NUMBER-DATE  
04845 MAY 18 95  
FPSC-RECORDS/REPORTING

Firm or Vendor Name	Counsel, Consultant or Witness	Hours	Average Hourly Rate Charged	Charges	Expenses	Total	Actual (A)	Type of Services Rendered
Management & Regulatory Consultants, Inc.	F. Seidman	221.75	82.97	18,398.75	1,395.51	19,794.26	(A)	Prepare MFR & testimony for 12/31/92 TY filed under Dkt 930770-WU, including all necessary field inspections, records review, consultations, compilations. Assist with response to PSC/OPC inquiries and discovery.
	F. Seidman	76.00	69.34	5,270.00	59.13	5,329.13	(A)	Revise MFRs for Dkt 940109-WU to reflect updated proforma adjustments. Update testimony.
	F. Seidman	163.50	85.00	13,897.50	953.50	14,851.00	(A)	Assist with response to PSC/OPC inquiries and discovery. Attend audit exit conf. Field inspection with DEP for Survey. Assist with response to audit report OPC deposition. Research & review Dkt 871177-WU re OPC revival of original cost issues. Prepare rebuttal testimony. Attend pre-prehearing conf & assist with issue ID & response. Provide consultation as required.
	F. Seidman	101.00	85.00	8,585.00	605.12	9,190.12	(A)	Finalize rebuttal & exhibits, including rate case expense exhibit. Prepare for and attend 1st hearing incl assist with witness preparation & cross examination. Revisit original cost issue.
	F. Seidman	88.25	82.59	7,288.75	307.44	7,596.19	(A)	Prepare for & attend 2nd hearing. Assist with witness preparation. Assist with late file exhibits; review staff rec., attend agenda; assist with post hearing motions & responses.
<b>Total: M&amp;R</b>						<b>56,760.70</b>		
Rhema Business Service Associates	N. Mears	151.61	95.00	14,402.48	0.00	14,402.48	(A)	Prepare draft MFR based on 9/30/92 TY.
	N. Mears	46.21	95.00	4,389.95	0.00	4,389.95	(A)	Prepare workpapers requested by PSC staff auditors.
<b>Total: Rhema</b>						<b>18,792.43</b>		
The Coloney Company, Consulting Engineers, Inc.	W. Coloney	8.30	200.00	1,660.00	20.99	1,680.99	(A)	Prepare direct testimony on system description and used & useful analysis. Appear at Staff Deposition.
	W. Coloney & staff	19.50	188.87	3,683.00	67.77	3,750.77	(A)	Prepare rebuttal testimony on original cost & testify at hearing.
<b>Total: Coloney</b>						<b>5,431.76</b>		

Firm or Vendor Name	Counsel, Consultant or Witness	Hours	Average Hourly Rate Charged	Charges	Expenses	Total	Actual (A)	Type of Services Rendered
Baskerville-Donovan, Inc.	T. Bidy & staff	28.00	71.43	2,000.00	0.00	2,000.00	(A)	Prepare rebuttal testimony and testify at hearing.
						Total: Baskerville-Donovan		2,000.00
J. Drawdy	J. Drawdy	136.50	20.00	2,730.00	0.00	2,730.00	(A)	Provide support for MFRs. Assist with responses to audit & PSC/OPC discovery requests.
J. Drawdy	J. Drawdy	20.00	20.00	400.00	42.00	442.00	(A)	Travel to, testify at hearing.
						Total: Drawdy		3,172.00
B. Withers, CPA	B. Withers	32.50	100.00	3,250.00	0.00	3,250.00	(A)	Assist with responses to audit & PSC/OPC discovery requests. Obtain files; meet auditors, OPC re audit/tax returns. Prepare for & attend audit exit conf.
	B. Withers	31.00	100.00	3,100.00	0.00	3,100.00	(A)	Review audit. Prepare rebuttal. Prepare for & testify at hearing.
						Total: Withers		6,350.00
TMB Associates	T. Beard	69.60	98.42	6,850.00	0.00	6,850.00	(A)	Attend depositions & hearings. Review OPC position on original cost proforma and advise re past PSC policy.
						Total: TMB Associates		6,850.00
Apgar, Pelham, Pfeiffer & Theriaque	S. Pfeiffer & staff	92.50	162.80	15,058.75	688.78	15,747.53	(A)	Legal: confer with client, consultants, PSC/OPC attorneys, review materials, testimony, exhibits, discovery responses. File notices, discovery & production requests. Prepare interim rate matters. Prepare portions of rebuttal testimony. Attend depositions & pre-hearing conferences.
	S. Pfeiffer & staff	84.50	151.80	12,827.50	1,335.97	14,163.47	(A)	Legal: Prepare for and attend pre-hearing & 1st hearing. Prepare witnesses cross. Conferences with client and consultants, PSC/OPC attorneys. Motions, depositions, research, discovery.
	S. Pfeiffer	120.82	175.00	21,143.75	1,823.00	22,966.75	(A)	Legal: Prepare for & attend two hearing extensions. Research on procedure. Prepare post hearing positions, brief, motions & responses.
						Total: Apgar et al		52,877.75

Firm or Vendor Name	Counsel, Consultant or Witness	Hours	Average Hourly Rate Charged	Charges	Expenses	Total	Actual (A)	Type of Services Rendered
SGI	Chase, Hills	161.25	11.42	1,841.35	0.00	1,841.35	(A)	Employee overtime costs to assist with responses to audit inquiries and PSC/OPC discovery. Assist with customer notices.
SGI	-----	---	---	---	2,000.00	2,000.00	(A)	PSC filing fee
SGI	-----	---	---	---	2,102.33	2,102.33	(A)	Copying costs -- MFR & direct testimony; FedEx; transcripts; copies of system plans to be filed with MFRs (from Bas-kerville/Donovan).
SGI	-----	---	---	---	2,382.54	2,382.54	(A)	Copying costs -- rebuttal testimony. Mailing costs -- customer notices.
SGI	-----	---	---	---	227.00	227.00	(A)	Court Reporter
SGI	-----	---	---	---	928.15	928.15	(A)	Additional copying & hearing notice costs
SGI	-----	---	---	---	1,156.81	1,156.81	(A)	Meals & lodging for hearing (includes attorney & consultants).
SGI	-----	---	---	---	1,715.00	1,715.00	(A)	Interim rate bond
SGI	-----	---	---	---	484.83	484.83	(A)	Misc. copying, etc.
					250.00	250.00	(A)	Filing fee -- 1st DCA Appeal
<b>Total: SGI</b>						<b>13,088.01</b>		

Total actual rate case expense:	165,322.65
Estimated to complete:	10,000.00
Actual & estimated rate case expense	175,322.65
Rate case expense allowed in PSC-94-1383-FOF-WU	102,439.00

(E) Appeal of decision to 1st DCA