

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*

a partnership including a professional association

The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308

B. KENNETH GATLIN, P.A.  
THOMAS F. WOODS  
JOHN D. CARLSON  
WAYNE L. SCHIEFELBEIN

TELEPHONE (904) 877-7191  
TELECOPIER (904) 877-9031

June 24, 1996

**HAND DELIVERY**

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-1850

**ORIGINAL  
FILE COPY**

RE: Docket No. 951056-WS  
Application by PALM COAST UTILITY CORPORATION  
for a rate increase in Flagler County, Florida

Dear Ms. Bayo:

Enclosed on behalf of Palm Coast Utility Corporation for filing in the above docket are an original and fifteen copies of Exhibit \_\_\_\_ (FS-13) of Frank Seidman's Rebuttal Testimony, along with our Certificate of Service.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter and returning same to my attention. Thank you for your assistance.

Sincerely,

*Kathryn G.W. Cowdery*  
Kathryn G.W. Cowdery

- JK
- A 3
- P \_\_\_\_\_
- AF \_\_\_\_\_
- MU \_\_\_\_\_ KGWC/met
- TR \_\_\_\_\_ Enclosures
- AG \_\_\_\_\_
- \_\_\_\_\_ 1
- \_\_\_\_\_ 3 + org
- \_\_\_\_\_
- ROH \_\_\_\_\_
- SEC 1
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
06762 JUN 24 96  
FPSC-RECORDS/REPORTING

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for rate increase in )  
Flagler County by PALM COAST )  
UTILITY CORPORATION )

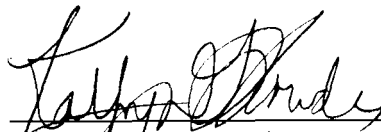
Docket No. 951056-WS

Filed: June 24, 1996

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of Palm Coast Utility Corporation's Exhibit FS-13 of Frank Seidman's Rebuttal Testimony has been furnished by hand delivery to Mr. Scott Edmonds, Esquire, Division of Legal Services, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, Florida 32399-0850, Mr. Stephen C. Reilly, Associate Public Counsel, Office of Public Counsel, 111 W. Madison Street, Room 812, Claude Pepper Building, Tallahassee, Florida 32399-1400, and to Mr. Richard D. Melson, Esquire, Hopping Green Sams & Smith, 123 South Calhoun Street, Tallahassee, Florida 32314, and by Federal Express to Mr. Albert J. Hadeed, County Attorney, 1200 E. Moody Blvd. #11, Bunnell, Florida 32110, on this 24th day of June, 1996.

Respectfully submitted,



Kathryn G.W. Cowdery  
Gatlin, Woods & Carlson  
1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Attorneys for  
PALM COAST UTILITY CORPORATION

**ORIGINAL  
FILE COPY**

Exhibit \_\_\_\_\_ (FS-13)

**UPDATED RATE CASE EXPENSE  
(Actual and Projected)**

DOCUMENT NUMBER-DATE

06762 JUN 24 88

FPSC-RECORDS/REPORTING

**PALM COAST UTILITY CORPORATION  
 UPDATED RATE CASE EXPENSE  
 (Actual and Projected)**

	<u>Actual</u>		<u>Estimate to Complete</u>		<u>Totals</u>
	<u>Fees</u>	<u>Costs</u>	<u>Fees</u>	<u>Costs</u>	
<u>Firm/Consultant</u>					
M & R Consultants	55,016 <sup>1</sup>	2,160	10,710	1,114	\$69,000
Guastella Associates	69,033 <sup>2</sup>	5,928	27,500	2,539	105,000
Gatlin Law Firm	111,587 <sup>3</sup>	6,675	40,500	8,525	167,287
Southern Appraisal	4,026 <sup>4</sup>	250	2,275		6,551
<u>PCUC Direct Costs<sup>5</sup></u>					
Filing Fee		9,000			9,000
Printing (MFRs, Notices)		10,053		2,000	12,053
Newspaper - Hearing		800		200	1,000
Postage		5,000		4,000	9,000
Interim Rate Bond Premium (Nonrefundable)		2,436			2,436
	<u>\$239,662</u>	<u>\$42,302</u>	<u>\$80,985</u>	<u>\$18,378</u>	<u>\$381,327</u>

<sup>1</sup> Actual through 6/11/96

<sup>2</sup> Actual through 5/31/96

<sup>3</sup> Actual through 6/19/96

<sup>4</sup> Actual through 6/14/96

<sup>5</sup> Actual through 6/21/96

**GUASTELLA & ASSOCIATES**

Actual/Billed  
6/95 through 5/31/96

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, RR MAIN STREET  
PEAPACK, NEW JERSEY 07977  
TEL: (908) 234-1717  
FAX: (908) 234-2787

Mr. Brian Bilinski  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

August 1, 1995

Period Ended: 7/31/95

Work in progress on rate filing and participation in used and useful workshop.

Total Hours 36.75

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190	36.50	\$ 6,935.00
Associate	155	0.00	0.00
Principal II	135	0.00	0.00
Engineer	95	0.00	0.00
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38	0.25	9.50
			\$ 6,944.50

Expenses: J. Guastella Travel

June 19-20 to Palm Coast	Air Fare		n/c
	Auto		108.61
	Room		76.62
July 11-12 to Tallahassee	Air Fare		1,008.00
	Room		130.90
	Limo		154.50
July 18-19 to Palm Coast	Air Fare		696.00
	Room		129.44
	Auto		57.10
	Limo		154.50
			\$ 9,460.17

186-100-0000-RC 200

Pg. 3 of 85

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
PEAPACK, NEW JERSEY 07977  
TEL: (908) 234-1717  
FAX: (908) 234-2787

Mr. Brian Bilinski  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

September 1, 1995

Period Ended: 8/31/95

Work in progress on rate filing - review data, preliminary work on used and useful, meeting with Company.

Total Hours 16.75

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190	16.50	\$ 3,135.00
Associate	155	0.00	0.00
Principal II	135	0.00	0.00
Engineer	95	0.00	0.00
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38	0.25	9.50
			<hr/>
			\$ 3,144.50

Expenses: J. Guastella Travel  
8/22-23 to Palm Coast

Air Fare	786.00
Auto	51.76
Room	135.32
Limo	154.50
	<hr/>
	\$ 4,272.08

186-100-0000-RC200

Pg. 4 of 85

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
 PEAPACK, NEW JERSEY 07977  
 TEL: (908) 234-1717  
 FAX: (908) 234-2787

10105  
 P.O. #  
 October 2, 1995

Mr. Brian Bilinski  
 Palm Coast Utility Corporation  
 2 Utility Drive  
 Palm Coast, FL 32137

Period Ended: 9/30/95

=====  
 Work in progress on rate case - used & useful studies and related meeting.

Total Hours 144.25

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190 ✓	79.00	\$ 15,010.00
Associate	155	0.00	0.00
Principal II	135 ✓	0.00	0.00
Engineer	95 ✓	65.00	6,175.00
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38 ✓	0.25	9.50
			<u>\$ 21,194.50</u>

Expenses: J. Guastella Travel  
 9/18-19

Air Fare	596.00 ✓
Auto	72.76 ✓
Room	129.44 ✓
Limo	154.50 ✓
	162.00

J.M. Guastella Travel 540 m. @ \$.30

\$ 22,309.20 ✓



# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
 PEAPACK, NEW JERSEY 07977  
 TEL: (908) 234-1717  
 FAX: (908) 234-2787

November 1, 1995

Mr. Brian Bilinski  
 Palm Coast Utility Corporation  
 2 Utility Drive  
 Palm Coast, FL 32137

Period Ended: 10/31/95

=====  
 Work in progress on rate case - used & useful studies.

Total Hours 137.50

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190 ✓	50.50	\$ 9,595.00
Associate	155	0.00	0.00
Principal II	135	0.00	0.00
Engineer	95 ✓	80.00	7,600.00
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38 ✓	7.00	266.00
			<u>\$ 17,461.00</u> ✓

Expenses: J. Guastella Travel  
 10/18-19

Air Fare	586.00
Auto	76.43
Room	129.44
Limo	74.75
Federal Express/UPS	45.25
FAX transmissions 72 pp. @ \$1/ea.	72.00
	<u>\$ 18,444.87</u> ✓

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

PO. BOX 371, 88 MAIN STREET  
PEAPACK, NEW JERSEY 07977  
TEL: (908) 234-1717  
FAX: (908) 234-2787

Mr. Brian Bilinski  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

December 1, 1995

Period Ended: 11/30/95

Work in progress on rate case - used & useful studies.

Total Hours 50.50

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190 ✓	21.50	\$ 4,085.00 ✓
Associate	155	0.00	0.00
Principal II	135	0.00	0.00
Engineer	95 ✓	24.00	2,280.00 ✓
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38 ✓	5.00	190.00 ✓

Expenses: Federal Express  
FAX transmissions 88 pp. @ \$1/ea.

\$ 6,555.00 ✓
13.00
88.00
\$ 6,656.00 ✓

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
PEAPACK, NEW JERSEY 07977  
TEL: (908) 234-1717  
FAX: (908) 234-2787

P.U.C.

Mr. Brian Bilinski  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

January 2, 1996

Period Ended: 12/31/95

=====

Work in progress on rate case - used & useful studies.

Total Hours 31.50

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	190	1.50	\$ 285.00
Associate	155	0.00	0.00
Principal II	135	0.00	0.00
Engineer	95	29.00	2,755.00
Financial/Acctng	95	0.00	0.00
Analyst	75	0.00	0.00
Technician	60	0.00	0.00
Administrative	38	1.00	38.00

-----  
\$ 3,078.00 ✓

Expenses: Federal Express & UPS

40.50  
-----  
\$ 3,118.50 ✓  
=====

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

PO. BOX 371, 88 MAIN STREET  
 PEAPACK, NEW JERSEY 07977  
 TEL: (908) 234-1717  
 FAX: (908) 234-2787

Mr. Brian Bilinski  
 Palm Coast Utility Corporation  
 2 Utility Drive  
 Palm Coast, FL 32137

February 1, 1996

Period Ended: 1/31/96

=====

Work in progress on rate case - used & useful studies.

Total Hours 26.00

Staff Charges:

	<i>PER CONTRACT</i>	Hourly Rate	Hours	Amount
Principal I	190	<del>195</del>	1.00	\$ <del>195.00</del> 190
Associate		150	0.00	0.00
Principal II	135	<del>140</del>	0.50	<del>70.00</del> 67.5
Engineer	95	<del>100</del>	24.00	2,400.00 2280.
Financial/Acctng		100	0.00	0.00
Analyst		80	0.00	0.00
Technician		65	0.00	0.00
Administrative		38	0.50	19.00

-----  
 \$ ~~2,684.00~~  
 =====

*\$ 2,556.50*

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
 PEAPACK, NEW JERSEY 07977  
 TEL: (908) 234-1717  
 FAX: (908) 234-2787

Mr. Brian Bilinski  
 Palm Coast Utility Corporation  
 2 Utility Drive  
 Palm Coast, FL 32137

May 1, 1996

Period Ended: 4/30/96

=====  
 Work in progress - review and respond to data requests, related discussions.

Total Hours 16.50

Staff Charges:

	Hourly Rate	Hours	Amount
Principal I	<del>190</del> 195	3.00	\$ <del>585.00</del> 570
Associate	150	0.00	0.00
Principal II	<del>135</del> 140	0.50	<del>70.00</del> 67.50
Engineer	<del>95</del> 100	10.00	<del>1,000.00</del> 950.00
Financial/Acctng	100	0.00	0.00
Analyst	80	0.00	0.00
Technician	65	0.00	0.00
Administrative	38	3.00	114.00
			<del>1,769.00</del> 1701.00
Expenses: UPS			20.00 20.00
			<del>1,789.00</del> 1721.00

# STELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
 PEAPACK, NEW JERSEY 07977  
 TEL: (908) 234-1717  
 FAX: (908) 234-2787

Mr. Brian Bilinski  
 Palm Coast Utility Corporation  
 2 Utility Drive  
 Palm Coast, FL 32137

June 3, 1996

Period Ended: 5/31/96

=====  
 Rate case work in progress - review audit report, interrogatories,  
 testimony, pre-hearing issues and preliminary preparation of responses  
 and rebuttal.

Total Hours 36.50  
 Staff Charges:

	Hourly Rate	Hours	Amount
	-----	-----	-----
Principal I	190 ✓	31.50	\$ 5,985.00
Associate	145	0.00	0.00
Principal II	135	0.50	67.50
Engineer	95	3.00	285.00
Financial/Acctng	95	0.00	0.00
Technician	60	0.00	0.00
Administrative	38	1.50	57.00
			-----
			\$ 6,394.50 <i>ll</i>
Expenses: Telephone			18.21
FAX			6.00
			-----
			\$ 6,418.71 <i>ll</i>
			=====

**GUASTELLA & ASSOCIATES**

**Estimate to Complete**

# GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

P.O. BOX 371, 88 MAIN STREET  
PEAPACK, NEW JERSEY 07977  
TEL: (908) 234-1717  
FAX: (908) 234-2787

June 3, 1996

Mr. Brian Bilinski  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

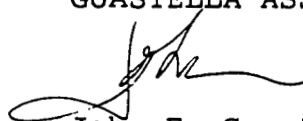
Dear Brian:

The enclosed billing for the period ended May 31, 1996, brings our total billings to just slightly more than the previously estimated \$75,000 upset limit. I estimate that to complete the case which as you know involved more intervention than anticipated, as well as additional issues, should amount to an estimated \$30,000. Please advise if there is any other steps I should take in order to prepare an addendum to the agreement.

Thank you for your assistance.

Very truly yours,

GUASTELLA ASSOCIATES, INC.



John F. Guastella  
President

JFG/mhd

Pg. 13 of 85



MANAGEMENT & REGULATORY CONSULTANTS, INC.  
Expenses

Actual/Billed  
4/24/95 through 5/29/96

Frank Seidman hourly rate - \$85.00



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

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

07/05/95  
 10023.00

CONSULTING - RE 1995 RATE CASE

		HOURS	\$
	PREVIOUS BALANCE		00.00
04/24/95	FS CONSULTING - REVIEW LAST RATE CASE AND PREPARE ANALYSIS FOR MAY 4 MEETING WITH GATLIN & PCUC.	8.00	680.00
05/01/95	FS CONSULTING - PREPARE FOR MEETING; MEET WITH GATLIN & PCUC TO CONSIDER 1995 RATE CASE.	2.50	212.50
06/19/95	FS CONSULTING - MEET WITH PCUC STAFF & CONSULTANTS RE BACKGROUND, ORGANIZATION & SCHEDULING FOR RATE FILING; INITIAL ON-SITE PLANT INSPECTION.	10.00	850.00
	FOR CURRENT SERVICES RENDERED	20.50	\$1742.50
EXPENSES			
05/31/95	MILEAGE 215 MILES @ \$.30/MILE		64.50
05/31/95	CAR RENTAL		45.63
05/31/95	GAS FOR RENTAL CAR		13.83
05/31/95	LODGING		86.11
05/31/95	MEALS		28.29
	TOTAL EXPENSES		\$238.36
			=====
	BALANCE DUE		\$ 1980.86



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

*Process  
for Print.*

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

08/14/95  
 10023.00

CONSULTING - RE 1995 RATE CASE

	PREVIOUS BALANCE	HOURS	\$
			1980.86
07/03/95 FS	CONSULTING - REVIEW ANNUAL REPORT, CPR, G/L, PREVIOUS O&M U/U.	16.00	1360.00
07/17/95 FS	CONSULTING - INTERVIEW PCUC PERSONNEL, PREPARE NOTES; MEET WITH PCUC STAFF, COUNSEL, CONSULTANT RE RATE CASE STATUS.	23.50	1997.50
07/24/95 FS	CONSULTING - REVIEW OP. DEPT. EXPENSES FOR 1994,95; DRAFT ANALYSIS NARRATIVE AND SCHEDULES.	15.00	1275.00
07/31/95 FS	CONSULTING - REVIEW OP. DEPT. EXPENSES FOR 1994,95; DRAFT ANALYSIS NARRATIVE AND SCHEDULES.	<u>2.00</u>	<u>170.00</u>
	FOR CURRENT SERVICES RENDERED	56.50	\$4802.50
EXPENSES			
07/31/95	MILEAGE 460 MILES @ \$.30/MILE		138.00
07/31/95	LODGING		129.44
07/31/95	MEALS		<u>32.78</u>
	TOTAL EXPENSES		\$300.22
PAYMENTS AND CREDITS FOR EXPENSES			
08/01/95	PAYMENT		-1980.86
	BALANCE DUE		=====
			\$ 5102.72

*186 - 100 - 000 - RC200*



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

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

09/05/95  
 10023.00

CONSULTING - RE 1995 RATE CASE

		HOURS	\$
	PREVIOUS BALANCE		<del>5102.72</del>
08/07/95	FS CONSULTING - DRAFT O&M U/U NARRATIVE & SCHEDULES.	10.00	850.00
08/14/95	FS CONSULTING - DRAFT O&M U/U NARRATIVE & SCHEDULES. SEND DRAFT TO BILINSKI FOR COMMENTS.	16.00	1360.00
08/21/95	FS CONSULTING - MEET WITH PCUC STAFF, COUNSEL, CONSULTANT RE CASE STATUS; ASSIST WITH TEST YEAR APPROVAL LETTER; REVIEW S. ZONE IMPROVEMENTS CORRES.; REVIEW MFR REQUIREMENTS FOR PROJ TY; DISCUSS COMMENTS ON O&M REPORT.	16.25	1381.25
08/29/95	FS CONSULTING - INCORPORATE COMMENTS ON DRAFT REPORT & SCHEDULES. FOR CURRENT SERVICES RENDERED	<u>2.00</u> 44.25	<u>170.00</u> \$3761.25

EXPENSES			
08/31/95	MILEAGE; COMP. W/GATLIN		00.00
08/31/95	LODGING		88.56
08/31/95	MEALS		<u>22.91</u>
	TOTAL EXPENSES		\$111.47

PAYMENTS AND CREDITS FOR EXPENSES			
--/--/95	PAYMENT		- 00.00

BALANCE DUE

\$ 8975.44  
 (5102.72)

---

\$ 3,872.72



P.O. Box 12427  
 Tallahassee, FL 32317-3427  
 Phone or Fax (904) 942-4339

*Process for  
 Print. [Signature]*

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

10/16/95  
 10023.00

CONSULTING - RE 1995 RATE CASE

PREVIOUS BALANCE

\$ 8975.44

HOURS

09/18/95 FS CONSULTING - MEET WITH STAFF RE  
 INPUT FOR MFRS; OBTAIN DATA;  
 MEET WITH STAFF, COUNSEL,  
 CONSULTANT RE CASE STATUS; PREPARE  
 MFR "A" SCHEDULES.

34.50 2932.50

09/25/95 FS PREPARE MFR "A" SCHEDULES. *\$85/*  
 FOR CURRENT SERVICES RENDERED

21.00 1785.00  
 55.50 \$4717.50

EXPENSES

09/30/95 FEDERAL EXPRESS, JUL & AUG  
 09/30/95 MILEAGE 460 MILES @ \$.30/MILE  
 09/30/95 LODGING  
 09/30/95 MEALS

21.75  
 138.00  
 88.56  
10.71

TOTAL EXPENSES

\$259.02

PAYMENTS AND CREDITS FOR EXPENSES

09/07/95 PAYMENT  
 10/03/95 PAYMENT

-5102.72  
 -3872.72

BALANCE DUE

=====  
 \$ 4976.52



P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
PALM COAST UTILITY CORP.  
2 UTILITY DRIVE  
PALM COAST, FL 32137

11/16/95  
10023.00

CONSULTING - RE 1995 RATE CASE

PREVIOUS BALANCE

\$ 4976.52

HOURS

10/02/95 FS CONSULTING - PREPARE MFR  
"A", "B" and "E" Schedules 18.00 1530.00

10/09/95 FS CONSULTING - MEET WITH PCUC;  
PREPARE "A" - "E" Schedules 36.50 3102.50

10/16/95 FS CONSULTING - PREPARE MFR  
"A" - "E" Schedules 30.00 2550.00

10/23/95 FS CONSULTING - PREPARE MFR  
"A" - "E" Schedules 25.00 2125.00

10/30/95 FS CONSULTING - PREPARE MFR "A" - "E"  
SCHEDULES; DRAFT TESTIMONY \$ 85 12.00 1020.00  
FOR CURRENT SERVICES RENDERED 121.50 \$10327.50 ✓

EXPENSES

10/31/95 MILEAGE 460 MILES @ \$.30/MILE 138.00 ✓

10/31/95 LODGING 213.64 ✓

10/31/95 MEALS 61.21 ✓

TOTAL EXPENSES \$412.85

PAYMENTS AND CREDITS FOR EXPENSES

11/13/95 PAYMENT -4976.52

BALANCE DUE \$10740.35 ✓



P.O. Box 13427  
 Tallahassee, FL 32317-3427  
 Phone or Fax (904) 877-0673

*Process  
 Bill  
 Print.*

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

12/08/95  
 10023.00

CONSULTING - RE 1995 RATE CASE

PREVIOUS BALANCE

\$10740.35

HOURS

11/01/95 FS CONSULTING - PREPARE MFR SCHEDULES &  
 SAC EVALUATION

26.25 2231.25

11/06/95 FS CONSULTING - MEET WITH PCUC RE MFRs;  
 SAC APPLICATION; CONTINUE WITH PREP  
 of "A" - "F" SCHEDULES

63.25 5376.25

11/13/95 FS CONSULTING - FINALIZE MFRs, SAC  
 SCHEDULES, TESTIMONY; MEET W/GATLIN

15.00 1275.00

11/27/95 FS CONSULTING - FINALIZE MFRs, SAC  
 SCHEDULES, TESTIMONY  
 FOR CURRENT SERVICES RENDERED

17.00 1445.00  
 121.50 \$10327.50 ✓

EXPENSES

11/30/95 FEDERAL EXPRESS, SEPT.

19.25

11/30/95 MILEAGE 472 MILES @ \$.30/MILE

141.60

11/30/95 LODGING

294.30

11/30/95 MEALS

50.92

TOTAL EXPENSES

\$506.07

PAYMENTS AND CREDITS FOR EXPENSES

12/04/95 PAYMENT

-10740.35

BALANCE DUE

=====

\$10833.57 ✓

P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

*Process  
for  
Int.*

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
PALM COAST UTILITY CORP.  
2 UTILITY DRIVE  
PALM COAST, FL 32137

02/12/96  
10023.00

CONSULTING - RE 1995 RATE CASE

PREVIOUS BALANCE

\$10833.57

HOURS

01/15/96 FS CONSULTING - PREPARE MFR SCHEDULES  
RE DEFICIENCY LETTER

14.00 1190.00

01/22/96 FS CONSULTING - MEET WITH PCS STAFF RE  
DEFICIENCY LETTER; CONTINUE WITH PREP  
OF SCHEDULES RE LETTER

10.00 850.00

01/29/96 FS CONSULTING - DRAFT DEFICIENCY LETTER;  
PREPARE BAL. SHEET RECONCILIATION &  
DEF. TAX WORKSHEETS.  
FOR CURRENT SERVICES RENDERED

9.00 765.00  
33.00 \$ 2805.00

PAYMENTS AND CREDITS FOR EXPENSES  
01/03/96 PAYMENT

-10833.57

BALANCE DUE

=====  
\$ 2805.00





P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

---

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
PALM COAST UTILITY CORP.  
2 UTILITY DRIVE  
PALM COAST, FL 32137

03/05/96  
10023.00

CONSULTING - RE 1995 RATE CASE

	PREVIOUS BALANCE	HOURS	\$
			2805.00
02/01/96 FS	CONSULTING - PREPARE MFR SCHEDULES RE DEFICIENCY LETTER	4.00	340.00
02/05/96 FS	CONSULTING - MEET WITH GATLIN; TEL. CONF. W/BILINSKI; CONTINUE WITH PREP OF SCHEDULES RE LETTER	12.00	1020.00
02/12/96 FS	CONSULTING - TEL. CONF. W/STAFF; DELIVER DEFICIENCY RESPONSE: MEET W/MONIZ	1.00	85.00
02/19/96 FS	CONSULTING - PREPARE WORKPAPERS FOR PSC AUDIT	<u>6.00</u>	<u>510.00</u>
	FOR CURRENT SERVICES RENDERED	23.00	\$ 1955.00
PAYMENTS AND CREDITS FOR EXPENSES			
03/05/96	PAYMENT		- 00.00
	BALANCE DUE		<del>4750.00</del>



P.O. Box 13427  
 Tallahassee, FL 32317-3427  
 Phone or Fax (904) 877-0673

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

04/18/96  
 10023.00

CONSULTING - RE 1995 RATE CASE

	PREVIOUS BALANCE		\$ 4760.00
		HOURS	
03/25/96	FS CONSULTING - REVIEW STAFF AUDIT REQUESTS; CROSS CHECK INFO PROVIDED. FOR CURRENT SERVICES RENDERED	3.00	255.00
		3.00	\$ 255.00
PAYMENTS AND CREDITS FOR EXPENSES			
03/11/96	PAYMENT		- 2805.00
03/25/96	PAYMENT		- 1955.00
			=====
	BALANCE DUE		\$ 255.00

Post-It™ brand fax transmittal memo 7671 # of pages 1

To <i>Brian R</i>	From <i>FRANK S</i>
Co. <i>PCUC</i>	Co. <i>M+R</i>
Dept.	Phone #
Fax #	Fax #

Pg. 23 of 85

P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

*See  
For your  
Approval.*

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
PALM COAST UTILITY CORP.  
2 UTILITY DRIVE  
PALM COAST, FL 32137

05/07/96  
10023.00

CONSULTING - RE 1995 RATE CASE

PREVIOUS BALANCE

\$ 255.00

HOURS

04/01/96	FS	CONSULTING - REVIEW OPC DISCOVERY REQUESTS; TELEPHONE CONFERENCES WITH PCUC & LEGAL; PREPARE INITIAL COMMENTS.	4.00	340.00
04/08/96	FS	CONSULTING - ASSIST WITH RESPONSES TO OPC DISCOVERY REQUESTS; PREPARE DISKETTES FOR OPC.	5.00	425.00
04/15/96	FS	CONSULTING - REVIEW OPC SECOND SET OF DISCOVERY REQUESTS; ASSIST WITH RESPONSES; TELEPHONE CONFERENCES WITH PCUC & LEGAL.	12.00	1020.00
04/22/96	FS	CONSULTING - ASSIST WITH RESPONSES TO OPC DISCOVERY; COMPILE & INDEX BACKGROUND & SUPPORT FOR TESTIMONY & MFRS.	13.00	1105.00
04/29/96	FS	CONSULTING - ASSIST WITH RESPONSES TO OPC DISCOVERY; COMPILE & INDEX BACKGROUND & SUPPORT FOR TESTIMONY & MFRS.	8.00	680.00
		FOR CURRENT SERVICES RENDERED	42.00	\$ 3570.00

PAYMENTS AND CREDITS FOR EXPENSES

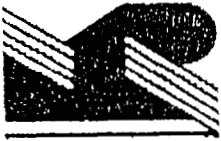
04/30/96 PAYMENT - 00.00

BALANCE DUE

=====

\$ 3825.00

*Pg. 24 of 85*



P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

---

**Management & Regulatory Consultants, Inc.**

MR. JAMES PERRY  
PALM COAST UTILITY CORP.  
2 UTILITY DRIVE  
PALM COAST, FL 32137

06/12/96  
10023.00

CONSULTING - RE 1995 RATE CASE

	PREVIOUS BALANCE	HOURS	\$
			3825.00
05/01/96 FS	CONSULTING - COMPILE & INDEX DOCUMENT SUPPORT FOR TESTIMONY.	9.00	765.00
05/06/96 FS	CONSULTING - ASSIST WITH RESPONSES TO OPC DISCOVERY REQUESTS.	20.00	1700.00
05/13/96 FS	CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY REQUESTS AND RESPONSE TO STAFF AUDIT INCLUDING REVIEW OF WORKPAPERS.	20.00	1700.00
05/20/96 FS	CONSULTING - CONFERENCE CALL RE ISSUES RAISED BY AUDIT REPORT AND INTERVENOR TESTIMONY.	1.00	85.00
05/27/96 FS	CONSULTING - REVIEW INTERVENOR & STAFF TESTIMONY; RESEARCH ISSUES FROM LAST CASE RAISED BY OPC; FIRST DRAFT OF REBUTTAL; RELATED MEETINGS & TELEPHONE CONFERENCES.	<u>25.50</u>	<u>2167.50</u>
	FOR CURRENT SERVICES RENDERED	75.50	\$ 6417.50

PAYMENTS AND CREDITS FOR EXPENSES  
05/29/96 PAYMENT

- 3825.00

BALANCE DUE

=====  
\$ 6417.50

MANAGEMENT & REGULATORY CONSULTANTS, INC.  
Expenses

Actual 6/1/96 through 6/11/96  
not yet billed

MANAGEMENT & REGULATORY CONSULTANTS, INC.

JUNE CHARGES AS OF JUNE 11, 1996

MR. JAMES PERRY  
 PALM COAST UTILITY CORP.  
 2 UTILITY DRIVE  
 PALM COAST, FL 32137

10023.00

CONSULTING - RE 1995 RATE CASE

		HOURS	\$ -----
	PREVIOUS BALANCE		
06/01/96	FS CONSULTING - FIRST DRAFT OF REBUTTAL; ASSIST WITH RESPONSE TO DISCOVERY REQUESTS, PREPARATION OF ISSUES, PREPARATION FOR DEPOSITION OF WITNESSES; RELATED MEETINGS & TELEPHONE CONFERENCES; MEETING AT PCUC TO REVIEW REBUTTAL TESTIMONY.	36.00	3060.00
06/10/96	FS CONSULTING - REVISE DRAFT OF REBUTTAL; ASSIST WITH RESPONSE TO DISCOVERY REQUESTS, PREPARATION OF POSITIONS ON STAFF & INTERVENOR ISSUES; PREPARATION FOR DEPOSITION OF WITNESSES; ATTEND DEPOSITIONS; RELATED MEETINGS & TELEPHONE CONF.	15.00	1275.00
06/17/96	FS CONSULTING -		
06/24/96	FS CONSULTING - FOR CURRENT SERVICES RENDERED	51.00	\$ 4335.00
EXPENSES			
06/07/96	MILEAGE 470 MILES @ .30/MILE		141.00
06/07/96	LODGING AND MEALS (APPROX.)		191.00
PAYMENTS AND CREDITS FOR EXPENSES			
--/--/96	PAYMENT		- -----
	BALANCE DUE		=====
			\$ 4667.00

MANAGEMENT & REGULATORY CONSULTANTS, INC.

Estimate to Complete



P.O. Box 13427  
Tallahassee, FL 32317-3427  
Phone or Fax (904) 877-0673

---

**Management & Regulatory Consultants, Inc.**

June 12, 1996

By Telefax and Hard Copy

Mr. James Perry  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, Florida 32137

Re: Notice of Increased Costs - Agreement dated July 19, 1995

Dear Mr. Perry:

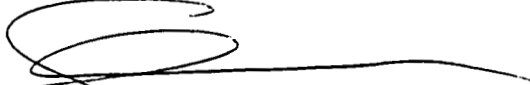
The invoice dated June 12, 1996 brings the total charges for services and expenses incurred regarding the current rate case application to \$52,509.24. Costs for services in June, through June 11 are \$4,667.00.

Based on the extensive discovery and the need to research and respond to issues from the last case that are again being raised, I estimate that my total cost for this case will increase from \$50,000 to \$69,000.

Attached is a summary of cost to date and the projected services and estimated costs.

Very truly yours,

MANAGEMENT AND REGULATORY CONSULTANTS, INC.

  
Frank Seidman



GATLIN, WOODS & CARLSON  
Legal Expenses

Actual/Billed  
3/21/95 through 5/24/96

Palm Coast Utility Corporation  
RATE CASE, DKT. #951056-WS  
Case Number: 841  
2 Utility Drive

Type: Utility company  
Standard: Show W.I.P. on Bills  
Monthly  
Trust Balance: None  
Matter rate: \$175.00  
Interest on past due: None  
Atty: B. Kenneth Gatlin

Palm Coast FL 32137  
Phone:

Date	Description	Amount	Current Entries
03/21/95 Archived	WLS \$150/hr .75 Hours Telephone conference with T. Trace, J. Perry (.25); research (.5).	\$112.50	
03/22/95 Archived	WLS \$150/hr .70 Hours Conference with BKG (.2); research (.5).	\$105.00	
03/24/95 Archived	WLS \$150/hr .20 Hours Telephone conference with J. Perry.	\$30.00	
03/28/95 Archived	WLS \$150/hr 2.25 Hours Draft letter to J. Perry regarding test year (.75); Research (1.25); Telephone conference with J. Perry (.25).	\$337.50	
03/29/95 Archived	WLS \$150/hr 1.00 Hours Edit and finalize letter to J. Perry (.3); Research (.5); Telephone conference with J. Perry (.2)	\$150.00	
04/06/95 Archived	WLS \$150/hr .20 Hours Telephone conference with J. Perry.	\$30.00	
04/18/95 Archived	BKG \$175/hr 5.00 Hours Conference with T. Trace and J. Perry at Palm Coast.	\$875.00	
04/19/95 Archived	BKG \$175/hr .50 Hours Conference with Wayne Schiefelbein.	\$87.50	
04/19/95 Archived	WLS \$150/hr .90 Hours Research regarding rate case processing times, test years (.7); Telephone conference with B. Bilinski (.2).	\$135.00	
04/19/95 Archived	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, 4/18 conference.	\$147.79	
04/19/95 Archived	BKG \$175/hr .60 Hours Review valuation study.	\$105.00	
04/20/95 Archived	WLS \$150/hr 1.50 Hours Prepare memos to T. Trace and J. Perry (.5); prepare outline for test year request (.5); Telephone conferences with B. Bilinski, F. Seidman (.5).	\$225.00	
04/21/95 Archived	WLS \$150/hr 1.75 Hours Research prior PCUC Rate Case Orders.	\$262.50	
04/24/95 Archived	WLS \$150/hr .75 Hours Research prior PCUC rate case orders.	\$112.50	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/01/95 Archived	WLS Rate: N/A Hrs: N/A Received payment PCUC ck. #39269	-\$247.50	
05/02/95 Archived	WLS \$150/hr .50 Hours Review memo from F. Seidman.	\$75.00	
05/03/95 Archived	WLS \$150/hr 1.75 Hours Legal research (1.25); Telephone conferences with F. Seidman (.5).	\$262.50	
05/03/95 Archived	BKG \$175/hr .50 Hours Research	\$87.50	
05/04/95 Archived	WLS \$150/hr 3.50 Hours Conference with T. Trace, J. Perry, BKG, F. Seidman at Gatlin, Woods, Carlson & Cowdery.	\$525.00	
05/04/95 Archived	BKG \$175/hr 3.50 Hours Conference with T. Trace, J. Perry, F. Seidman, W. Schiefelbein at Gatlin, Woods, Carlson & Cowdery.	\$612.50	
05/05/95 Archived	WLS \$150/hr .30 Hours Research	\$45.00	
05/09/95 Archived	WLS \$150/hr 2.30 Hours Conference with F. Seidman at Gatlin, Woods, Carlson & Cowdery (.5); prepare letter to T. Trace (.5); Telephone conference with B. Bilinski (.2); research (1.10).	\$345.00	
05/10/95 Archived	WLS \$150/hr .40 Hours Telephone conferences with J. Perry.	\$60.00	
05/15/95 Archived	WLS \$150/hr 1.25 Hours Research (.75); Review memo/draft test year letter from client (.3); Telephone conference with J. Perry(.2)	\$187.50	
05/17/95 Archived	WLS \$150/hr 1.20 Hours Prepare letter to T. Trace (.3); research (.9).	\$180.00	
05/18/95 Archived	WLS \$150/hr 1.00 Hours Telephone conference with B. Bilinski (.25); research (.75).	\$150.00	
05/19/95 Archived	WLS \$150/hr .20 Hours Telephone conference with J. Perry (.1); finalize letter to T. Trace (.1).	\$30.00	
05/22/95 Archived	WLS Rate: N/A Hrs: N/A Received payment PCUC ck. #39528	-\$2,467.79	
05/23/95 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/24/95 Archived	WLS \$150/hr .50 Hours Research (.3); prepare memo to B. Bilinski (.2).	\$75.00	
06/09/95 Archived	WLS \$150/hr .30 Hours Telephone conferences with J. Perry, B. Bilinski.	\$45.00	
06/19/95 Archived	WLS Rate: N/A Hrs: N/A Received payment PCUC ck. #39906	-\$2,670.00	
06/19/95 Archived	WLS \$150/hr .25 Hours Telephone conference with N. Oliver.	\$37.50	
06/21/95 Archived	WLS \$150/hr .25 Hours Telephone conferences with F. Seidman, B. Bilinski.	\$37.50	
07/11/95 Archived	BKG \$175/hr .50 Hours Telephone conference with T. Trace.	\$87.50	
07/14/95 Archived	WLS \$150/hr .30 Hours Research regarding used and useful.	\$45.00	
07/17/95 Archived	BKG \$175/hr .20 Hours Telephone conference with J. Perry.	\$35.00	
07/17/95 Archived	BKG \$175/hr 1.10 Hours Review documents; research.	\$192.50	
07/18/95 Archived	BKG \$175/hr 1.90 Hours Review rate case documents and previous PSC orders.	\$332.50	
07/19/95 Archived	BKG \$175/hr 5.10 Hours Conference at Palm Coast on 7/19/95 with company officials and consultants.	\$892.50	
07/24/95 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #40420	-\$120.00	
07/24/95 Archived	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, Palm Coast 7/18-19/95.	\$172.38	
08/07/95 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #40580	-\$1,757.38	
08/16/95 Archived	WLS \$150/hr .20 Hours Telephone conference with B. Bilinski.	\$30.00	
08/16/95 Archived	BKG \$175/hr .30 Hours Telephone conference with F. Seidman.	\$52.50	
08/17/95 Archived	BKG \$175/hr .80 Hours Review used and useful.	\$140.00	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
08/18/95 Archived	BKG \$175/hr 1.80 Hours Telephone conference with T. Trace (.2); review used and useful report (1.6).	\$315.00	
08/21/95 Archived	BKG \$175/hr 2.50 Hours Telephone conference with Frank Seidman (.3); review documents; research (2.2).	\$437.50	
08/22/95 Archived	BKG \$175/hr 2.10 Hours Research and drafting of test year letter.	\$367.50	
08/23/95 Archived	BKG \$175/hr 10.00 Hours Conference at Palm Coast with consultants and company officials regarding rate case.	\$1,750.00	
08/24/95 Archived	BKG \$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50	
08/24/95 Archived	BKG \$175/hr .50 Hours Review and memorandum written regarding test year letter.	\$87.50	
08/24/95 Archived	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, 8/22-23/95, Palm Coast, conferences.	\$281.79	
08/31/95 Archived	BKG \$175/hr 4.50 Hours Conference at Palm Coast with company officials.	\$787.50	
08/31/95 Archived	WLS \$150/hr 1.60 Hours Research regarding test year and jurisdictional matters.	\$240.00	
09/01/95 Archived	BKG \$175/hr 1.10 Hours Telephone conference with T. Trace (.1); research regarding PSC jurisdiction (1).	\$192.50	
09/01/95 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
09/01/95 Archived	BKG \$175/hr .20 Hours Test year letter written.	\$35.00	
09/01/95 Archived	WLS \$150/hr 1.25 Hours Review documents (.2); Research at PSC (.7); Telephone conference with J. Perry (.1); Memo written to T. Trace (.25)	\$187.50	
09/05/95 Archived	WLS \$150/hr 1.25 Hours Research /review documents at PSC.	\$187.50	
09/07/95 Archived	WLS \$150/hr 1.20 Hours Telephone conferences with J. Perry, M. Willis, Division of Records and Reporting, F. Seidman (.8); review documents (.4).	\$180.00	
09/07/95 Archived	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, conferences Palm Coast	\$136.36	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived 09/08/95	WLS 8/30-31/95. \$150/hr .50 Hours	\$75.00	
Archived 09/11/95	BKG Telephone conferences with B. Bilinski, M. Willis. \$175/hr 2.90 Hours	\$507.50	
Archived 09/14/95	WLS Research regarding county - PSC jurisdiction. \$150/hr .50 Hours	\$75.00	
Archived 09/19/95	WLS Telephone conferences with B. Bilinski, BKG, Division of Records and Reporting (.4); review and transmit pending CASR (.1). \$150/hr .20 Hours	\$30.00	
Archived 09/19/95	BKG Telephone conference with B. Bilinski. \$175/hr 10.00 Hours	\$1,750.00	
Archived 09/20/95	WLS Conference at Palm Coast with company officials and consultants. \$150/hr .30 Hours	\$45.00	
Archived 09/21/95	WLS Telephone conferences with F. Seidman, J. Perry. Flat Chg	\$270.12	
Archived 09/21/95	WLS Costs advanced B. Kenneth Gatlin, travel reimbursement, conferences at Palm Coast, 9/18-19/95. \$150/hr .10 Hours	\$15.00	
Archived 09/22/95	WLS Telephone conference with J. Perry. Flat Chg	\$13.50	
Archived 09/25/95	WLS Costs advanced Florida Overnight, express package. \$150/hr 2.40 Hours	\$360.00	
Archived 09/26/95	WLS Telephone conference with J. Perry (.25); research (1.4); prepare memos to J. Perry (.75). \$150/hr 1.00 Hours	\$150.00	
Archived 10/02/95	WLS Telephone conference with J. Perry (.4); prepare memos to J. Perry (.6). \$150/hr .30 Hours	\$45.00	
Archived 10/02/95	WLS Telephone conference with B. Bilinski. Rate: N/A Hrs: N/A	-\$3,514.29	
Archived 10/03/95	BKG Received payment Palm Coast ck. #41277 \$175/hr .30 Hours	\$52.50	
Archived 10/06/95	BKG Telephone conference with T. Trace. \$175/hr .70 Hours	\$122.50	
Archived 10/16/95	BKG Review Used and Useful Analysis. Rate: N/A Hrs: N/A	-\$5,122.48	
Archived	BKG Received payment Palm Coast ck. #41434		

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
10/18/95 Archived	WLS \$150/hr .80 Hours Telephone conference with J. Perry (.2); research (.6).	\$120.00	
10/19/95 Archived	WLS \$150/hr 2.80 Hours Telephone conferences with M. Willis, F. Seidman (.6); Prepare and transmit first draft of application(2.2)	\$420.00	
10/20/95 Archived	WLS \$150/hr .50 Hours Telephone conferences with B. Bilinski, F. Seidman.	\$75.00	
10/23/95 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
10/27/95 Archived	WLS \$150/hr 1.25 Hours Review draft used and useful study (1); Telephone conference with B. Bilinski (.25).	\$187.50	
10/30/95 Archived	WLS \$150/hr .50 Hours Finalize memo to B. Bilinski.	\$75.00	
11/02/95 Archived	BKG \$175/hr .20 Hours Telephone conference with Frank Seidman.	\$35.00	
11/02/95 Archived	BKG \$175/hr 1.20 Hours Review and draft rate application documents.	\$210.00	
11/02/95 Archived	WLS \$150/hr 1.20 Hours Draft Notice of Application (.4); draft synopsis (.8).	\$180.00	
11/03/95 Archived	BKG \$175/hr 2.50 Hours Conference with F. Seidman; review rate case exhibits and testimony.	\$437.50	
11/03/95 Archived	WLS \$150/hr .20 Hours Edit draft Notice.	\$30.00	
11/07/95 Archived	BKG \$175/hr 9.20 Hours Conference at Palm Coast with Company Officials regarding rate case testimony and exhibits.	\$1,610.00	
11/08/95 Archived	BKG \$175/hr .20 Hours Telephone conference with Frank Seidman.	\$35.00	
11/09/95 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
11/13/95 Archived	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, conferences, Palm Coast, 11/6-11/7/95	\$247.58	
11/14/95 Archived	BKG \$175/hr 1.50 Hours Conference with F. Seidman; review documents.	\$262.50	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
11/14/95 Archived	WLS \$150/hr Research .50 Hours	\$75.00	
11/15/95 Archived	BKG \$175/hr Telephone conference ; review rate case documents. 2.00 Hours	\$350.00	
11/15/95 Archived	WLS \$150/hr Edit draft application, synopsis and notice (.9); prepare memos to B. Bilinski (.4); research (.5); Telephone conference with F. Seidman (.2). 2.00 Hours	\$300.00	
11/16/95 Archived	WLS \$150/hr Prepare memos (.25); Telephone conferences with B. Bilinski, J. Perry (.5); edit draft application, affidavit, synopsis and notice (.7); research (.25). 1.70 Hours	\$255.00	
11/16/95 Archived	BKG \$175/hr Review rate application documents. 1.00 Hours	\$175.00	
11/17/95 Archived	WLS \$150/hr Research .20 Hours	\$30.00	
11/17/95 Archived	BKG \$175/hr Telephone conference with T. Trace and J. Perry. .40 Hours	\$70.00	
11/24/95 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #41998	-\$1,020.00	
11/30/95 Archived	BKG \$175/hr Telephone conference with T. Trace. .30 Hours	\$52.50	
12/01/95 Archived	WLS \$150/hr Research .20 Hours	\$30.00	
12/01/95 Archived	BKG \$175/hr Telephone conference with T. Trace. .30 Hours	\$52.50	
12/04/95 Archived	BKG \$175/hr Letter written 1.00 Hours	\$175.00	
12/05/95 Archived	BKG \$175/hr Telephone conference with T. Trace. .30 Hours	\$52.50	
12/05/95 Archived	BKG \$175/hr Review documents; research; drafting of rate application. 2.30 Hours	\$402.50	
12/06/95 Archived	BKG \$175/hr Telephone conference with Frank Seidman. .30 Hours	\$52.50	
12/06/95 Archived	BKG \$175/hr Review documents; letter written. 2.30 Hours	\$402.50	



Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
12/07/95 Archived	BKG \$175/hr 3.10 Hours Research and drafting of rate case documents.	\$542.50	
12/07/95 Archived	WLS \$150/hr .40 Hours Telephone conferences with B. Bilinski, F. Seidman.	\$60.00	
12/08/95 Archived	BKG \$175/hr 1.30 Hours Research and drafting of rate case application.	\$227.50	
12/11/95 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #42096	-\$4,600.08	
12/11/95 Archived	BKG \$175/hr .60 Hours Research and draft documents.	\$105.00	
12/14/95 Archived	BKG \$175/hr .50 Hours Telephone conference with T. Trace.	\$87.50	
12/14/95 Archived	BKG \$175/hr .30 Hours Research and letter written.	\$52.50	
12/14/95 Archived	BKG \$175/hr .30 Hours Letter written	\$52.50	
12/15/95 Archived	BKG \$175/hr .80 Hours Review letter (.3); draft documents (.5).	\$140.00	
12/15/95 Archived	WLS \$150/hr .40 Hours Review draft correspondence (.2); Telephone conference with B. Bilinski (.2).	\$60.00	
12/18/95 Archived	WLS \$150/hr .50 Hours Research	\$75.00	
12/18/95 Archived	BKG \$175/hr .70 Hours Telephone conference with T. Trace (.3); Letter written (.2); draft documents (.2).	\$122.50	
12/18/95 Archived	BKG \$175/hr 1.10 Hours Review rate case documents regarding possible witness.	\$192.50	
12/22/95 Archived	BKG \$175/hr 2.60 Hours Review rate case application.	\$455.00	
12/26/95 Archived	BKG \$175/hr .70 Hours Conference with F. Seidman regarding rate case application.	\$122.50	
12/27/95 Archived	WLS \$150/hr 2.10 Hours Draft Synopsis, Customer Notice and memo to J. Perry(1.9); Telephone conferences with B. Bilinski(.2)	\$315.00	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
12/27/95 Archived	BKG \$175/hr 3.20 Hours Review and prepare the rate case application for filing.	\$560.00	
12/28/95 Archived	WLS \$150/hr 1.00 Hours Proof and edit draft synopsis; research.	\$150.00	
12/29/95 Archived	WLS \$150/hr .50 Hours Proof and edit draft Synopsis and Notice (.3); Prepare memo to J. Perry (.2).	\$75.00	
01/04/96 Archived	BKG \$175/hr .50 Hours Review rate case documents (.3); Telephone conference with T. Trace (.2).	\$87.50	
01/05/96 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #42427	-\$2,937.50	
01/05/96 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
01/08/96 Archived	WLS \$150/hr .50 Hours Telephone conference with B. Bilinski (.2); research (.3).	\$75.00	
01/10/96 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
01/10/96 Archived	WLS \$150/hr .75 Hours Telephone conferences with B. Bilinski (.5); edit draft synopsis and notice (.25).	\$112.50	
01/11/96 Archived	WLS \$150/hr 1.00 Hours Prepare memo to B. Bilinski (.25); proof and edit draft synopsis and notice and correspondence (.75).	\$150.00	
01/16/96 Archived	BKG \$175/hr .30 Hours Review PSC deficiency letter.	\$52.50	
01/18/96 Archived	BKG \$175/hr .20 Hours Telephone conference with J. Perry regarding PSC deficiency letter.	\$35.00	
01/18/96 Archived	WLS \$150/hr .20 Hours Telephone conference with J. Perry.	\$30.00	
01/22/96 Archived	BKG \$175/hr .20 Hours Telephone conference with F. Seidman.	\$35.00	
01/23/96 Archived	WLS \$150/hr .70 Hours Telephone conferences with N. Oliver, Division of Records and Reporting, R. Jaeger.	\$105.00	
01/24/96 Archived	WLS \$150/hr .60 Hours Telephone conferences with Division of Consumer Affairs, N. Oliver.	\$90.00	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
01/25/96 Archived	510 items Photocopy documents	\$.20 /Item \$102.00	
01/25/96 Archived	BKG \$175/hr Telephone conference with T. Trace.	.30 Hours \$52.50	
01/26/96 Archived	BKG \$175/hr Telephone conference with T. Trace.	.40 Hours \$70.00	
01/26/96 Archived	BKG \$175/hr Research and drafting of letter.	.60 Hours \$105.00	
01/26/96 Archived	WLS \$150/hr Telephone conferences with Division of Consumer Affairs; with N. Oliver.	.25 Hours \$37.50	
01/29/96 Archived	BKG \$175/hr Research and drafting of letter regarding rate case issues.	2.10 Hours \$367.50	
01/29/96 Archived	BKG \$175/hr Telephone conference with T. Trace.	.40 Hours \$70.00	
01/30/96 Archived	BKG \$175/hr Research and letter written regarding rate case issues.	.70 Hours \$122.50	
02/01/96 Archived Archived	WLS \$150/hr Telephone conference with Division of Consumer Affairs (.2); review and transmit customer correspondence (.3); Telephone conference with N. Oliver (.3).	.80 Hours \$120.00	
02/06/96 Archived	WLS \$150/hr Prepare memo to N. Oliver.	.20 Hours \$30.00	
02/07/96 Archived	BKG \$175/hr Telephone conference with T. Trace.	.20 Hours \$35.00	
02/07/96 Archived	BKG \$175/hr Conference with Frank Seidman regarding rate case MFR's.	.40 Hours \$70.00	
02/07/96 Archived	BKG \$175/hr Review rate case MFR supplement.	1.70 Hours \$297.50	
02/07/96 Archived	WLS \$150/hr Telephone conference with J. Perry (.2); prepare memo to N. Oliver (.2).	.40 Hours \$60.00	
02/08/96 Archived Archived	BKG \$175/hr Review MFR documents (2); Letter written (.3); Telephone conference with F. Seidman (.2).	2.50 Hours \$437.50	
02/09/96 Archived	BKG \$175/hr Conference with F. Seidman.	.30 Hours \$52.50	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
02/12/96 Archived	WLS \$150/hr .30 Hours Edit draft synopsis (.2); prepare memo to B. Bilinski (.1).	\$45.00	
02/12/96 Archived	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #42915	-\$2,674.50	
02/13/96 Archived	WLS \$150/hr .50 Hours Telephone conference with B. Bilinski (.2); prepare letter to C. Hill, proposed synopsis and customer notice (.3).	\$75.00	
02/21/96 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
02/21/96 Archived	BKG \$175/hr .20 Hours Telephone conference with M. Willis.	\$35.00	
02/21/96 Archived	WLS \$150/hr .30 Hours Telephone conference with B. Bilinski (.1); review Audit Document Request (.2).	\$45.00	
02/21/96 Archived	BKG \$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50	
02/22/96 Archived	BKG \$175/hr .30 Hours Telephone conference with M. Walla, T. Trace.	\$52.50	
02/22/96 Archived	WLS \$150/hr .25 Hours Telephone conferences with J. Perry, F. Seidman.	\$37.50	
02/23/96 Archived	Flat Chg Costs advanced Florida Overnight, express package.	\$13.50	
02/23/96 Archived	Flat Chg Costs advanced Mail Boxes, Etc., shipping brochures.	\$21.63	
02/23/96 Archived	Flat Chg Costs advanced Leslie D. Veal, reimbursement for customer correspondence from Public Service Commission.	\$4.30	
02/26/96 Archived	WLS \$150/hr .20 Hours Telephone conference with B. Bilinski.	\$30.00	
02/27/96 Archived	WLS \$150/hr .50 Hours Telephone conferences with T. Trace, B. Bilinski (.3); research (.2).	\$75.00	
02/28/96 Archived	WLS \$150/hr .20 Hours Prepare memo to N. Oliver.	\$30.00	
03/04/96 Archived	WLS \$150/hr .75 Hours Telephone conferences with R. Jaeger, B. Bilinski (.5); edit draft Customer	\$112.50	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived 03/05/96	BKG Notice and Synopsis (.25) \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with J. Perry.		
03/05/96	WLS \$150/hr .50 Hours	\$75.00	
Archived	Telephone conferences with B. Bilinski, R. Jaeger.		
03/06/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
03/06/96	WLS \$150/hr .50 Hours	\$75.00	
Archived	Finalize, file and serve Staff-Approved Synopsis (.3); Telephone conference with B. Bilinski(.2)		
Archived 03/08/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
03/08/96	BKG \$175/hr 1.20 Hours	\$210.00	
Archived	Review Staff Recommendation.		
03/11/96	BKG Rate: N/A Hrs: N/A	-\$2,291.93	
Archived	Received payment PCUC ck. #43306		
03/11/96	WLS \$150/hr 1.50 Hours	\$225.00	
Archived	Telephone conferences with J. Perry, N. Oliver, F. Seidman, R. Jaeger (.8);		
Archived	Research and finalize memo to B. Bilinski (.2); file Staff-approved		
Archived	Notice of Application (.1); review letter from R. Jaeger (.2); review memo from N. Oliver (.2).		
Archived 03/12/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace regarding interim rates.		
03/12/96	WLS \$150/hr 3.70 Hours	\$555.00	
Archived	Telephone conferences with B. Salak, B. Bilinski, F. Seidman, J. Perry (1); edit Customer Letter (.25) ; Review memo from F. Seidman (.25); Prepare and file Suggestion of Error (2); Research (.2).		
Archived 03/14/96	WLS \$150/hr 2.50 Hours	\$375.00	
Archived	Telephone conferences with R. Jaeger, B. Bilinski, F. Seidman, J. Perry (.8); research (1.5); review Audit Document Request (.2).		
03/18/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
03/18/96	WLS \$150/hr 1.50 Hours	\$225.00	
Archived	Telephone conferences with Division of Records and Reporting, R. Jaeger (.4);		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	Conference with R. Jaeger at PSC (.1);		
Archived	Telephone conference with J. Perry (.2);		
03/19/96	review correspondence (.3); research (.5).		
BKG	\$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
03/19/96	WLS \$150/hr 3.75 Hours	\$562.50	
Archived	Review letter from J. Perry and documents (1); prepare letter (.5);		
Archived	Attend Agenda Conference (2); Telephone conferences with B. Bilinski (.25).		
03/20/96	BKG \$175/hr .60 Hours	\$105.00	
Archived	Telephone conference with John Guastella.		
03/20/96	WLS \$150/hr 2.40 Hours	\$360.00	
Archived	Prepare memo to J. Small (.2); Telephone conferences with R. Jaeger, J. Perry, B. Bilinski, N. Oliver (.9); review surety bond order form and sample surety bond (.6); research (.7).		
03/21/96	WLS \$150/hr 1.70 Hours	\$255.00	
Archived	Review correspondence (.2); Telephone conferences with T. Trace, J. Perry, N. Oliver, B. Bilinski, B. DeMello (1); draft interim rate notice (.5).		
03/22/96	WLS \$150/hr 1.00 Hours	\$150.00	
Archived	Telephone conference with B. Bilinski (.2); file interim tariff sheets (.2); edit interim rate notice (.2); Telephone conference with R. Jaeger (.1); draft letter to R. Jaeger (.2); Research (.1)		
03/25/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
03/25/96	WLS \$150/hr 1.80 Hours	\$270.00	
Archived	Telephone conference with B. Bilinski (.2); research (1); review audit document requests (.4); edit draft Notice of Interim Rates (.2).		
03/25/96	Flat Chg	\$7.43	
Archived	Postage		
03/25/96	685 items \$.20 /Item	\$137.00	
Archived	Photocopy documents		
03/25/96	Flat Chg	\$13.50	
Archived	Costs advanced Florida Overnight, express package		
03/26/96	WLS \$150/hr 2.10 Hours	\$315.00	
Archived	Review audit document request (.2); research (.5); review documents (.6);		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	Telephone conferences with B. Bilinski, J. Perry (.6); draft affidavit (.2).		
03/27/96	WLS \$150/hr 2.70 Hours	\$405.00	
Archived	Telephone conferences with R. Dodrill, B. Bilinski, R. Jaeger, N. Oliver (.8); Prepare memo to R. Dodrill (.8); edit and transmit affidavit of Notice (.2); review document (.2); review audit document request (.2); draft memo to R. Dodrill (.5).		
03/28/96	WLS \$150/hr 1.80 Hours	\$270.00	
Archived	Telephone conference with N. Oliver (.2); finalize memo to R. Dodrill (.9); Letter written to T. Trace (.7).		
03/29/96	WLS \$150/hr .20 Hours	\$30.00	
Archived	Telephone conference with N. Oliver.		
03/29/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
03/29/96	BKG \$175/hr .50 Hours	\$87.50	
Archived	Review Public Counsel Interrogatories and Request for Production of Documents.		
04/01/96	WLS \$150/hr 1.10 Hours	\$165.00	
Archived	Telephone conferences with B. Bilinski (.3); Research (.3); Review & transmit Public Counsel's Notice of Intervention, First Set of Interrogatories, First Requests for Production of Documents, and Motion regarding additional interrogatories (.5).		
04/02/96	WLS \$150/hr 2.60 Hours	\$390.00	
Archived	Review documents (.5); Research (1.5); Telephone conferences with B. Bilinski, J. Perry, F. Seidman (.5); Review memo from F. Seidman (.1).		
04/03/96	WLS \$150/hr 1.00 Hours	\$150.00	
Archived	Telephone conferences with B. Bilinski, J. Perry (.3); review and edit draft bond (.5); research (.2).		
04/03/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
04/05/96	WLS \$150/hr 2.20 Hours	\$330.00	
Archived	Telephone conferences with J. Perry, R. Jaeger (.3); review memo from J. Perry (.2); draft response to Public Counsel regarding additional interrogatories (1); review correspondence (.2); research (.5).		
04/08/96	WLS \$150/hr 2.30 Hours	\$345.00	
Archived	Telephone conference with J. Perry (.2); finalize Response to OPC Request to		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	Increase Number of Interrogatories (.2); research (1.5); Telephone conference with B. Bilinski, D. Scholbohm (.4)		
04/08/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
04/08/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
04/09/96	WLS \$150/hr 4.50 Hours	\$675.00	
Archived	Research (4); Telephone conferences with J. Perry, F. Seidman (.5).		
04/10/96	WLS \$150/hr 4.60 Hours	\$690.00	
Archived	Review and file Bond (.2) and Affidavit of Notice of Application (.2); Research (3.7); Telephone conferences with Division of Records & Reporting, R. Jaeger, B. Bilinski (.5).		
04/10/96	BKG \$175/hr .40 Hours	\$70.00	
Archived	Telephone conference with T. Trace.		
04/11/96	WLS \$150/hr 3.00 Hours	\$450.00	
Archived	Prepare memo to B. Bilinski (.5); research (2.5).		
04/12/96	WLS \$150/hr 4.70 Hours	\$705.00	
Archived	Telephone conferences with R. Jaeger, F. Seidman, Division of Records and Reporting, B. Bilinski (.8); research (3.2); review interim rate order (.7).		
04/12/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
04/12/96	Flat Chg	\$1.80	
Archived	Costs advanced Florida Public Service Commission, copy of Order.		
04/15/96	WLS \$150/hr 2.40 Hours	\$360.00	
Archived	Review documents (.5); research (1.3); prepare memo to B. Bilinski (.2); Telephone conferences with B. Bilinski, R. Jaeger (.4).		
04/15/96	BKG \$175/hr 2.30 Hours	\$402.50	
Archived	Review Public Counsel discovery (1.8); Letter written (.5).		
04/17/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with Kirby Critton.		
04/17/96	BKG \$175/hr .40 Hours	\$70.00	
Archived	Telephone conference with T. Trace.		
04/17/96	Flat Chg	\$15.00	
Archived	Costs advanced Jane Faurot, Court Reporter, transcript of 3/19/96 PSC		



Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
04/17/96	Agenda Conference.		
Archived	WLS \$150/hr .90 Hours	\$135.00	
04/18/96	Telephone conferences with B. Bilinski, R. Jaeger (.3); research (.6).		
Archived	BKG \$175/hr .50 Hours	\$87.50	
04/18/96	Research regarding Public Counsel discovery.		
Archived	BKG \$175/hr .30 Hours	\$52.50	
04/18/96	Telephone conference with K. Chitton regarding Public Counsel discovery.		
Archived	BKG \$175/hr 1.10 Hours	\$192.50	
04/18/96	Research regarding Public Counsel discovery.		
Archived	WLS \$150/hr .75 Hours	\$112.50	
04/22/96	Telephone conferences with B. Bilinski, A. Hadeed, F. Seidman, R. Jaeger.		
Archived	WLS \$150/hr 1.40 Hours	\$210.00	
04/22/96	Telephone conference with R. Jaeger (.1); review Approved Interim Rate Tariffs (.2); research (.9); prepare memo to B. Bilinski (.2).		
Archived	BKG Rate: N/A Hrs: N/A	-\$4,127.93	
04/22/96	Received payment PCUC ck. #43865		
Archived	KWC \$140/hr 1.00 Hours	\$140.00	
04/23/96	Conference with BKG/WLS regarding discovery issues.		
Archived	WLS \$150/hr .80 Hours	\$120.00	
04/23/96	Telephone conferences with B. Bilinski, J. Perry (.2); research (.6).		
Archived	KWC \$140/hr 4.00 Hours	\$560.00	
04/23/96	Review and provide comments regarding First Set of Interrogatories from OPC and First Request for Production from OPC (1.0); research law (3.0).		
Archived	KWC \$140/hr 2.25 Hours	\$315.00	
04/23/96	Telephone conference with F. Seidman regarding PCUC Responses to OPC First Set of Interrogatories and First Set of Request for Production of Documents (.25); research and draft objections to First Set of Interrogatories (2.0).		
Archived	KWC \$140/hr 1.00 Hours	\$140.00	
04/23/96	Research law and prepare PCUC's Motion for Protective Order (.75); Telephone conference with client regarding Responses to First Set of Interrogatories and First Set of Request for Production of Documents (.25).		
Archived	KWC \$140/hr .75 Hours	\$105.00	
04/23/96	Telephone conference with PCUC J. Perry/WLS (.10); Legal research		
Archived			

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived 04/24/96	regarding discovery responses (.65). KWC \$140/hr 2.50 Hours	\$350.00	
Archived	Research and preparation of Objection to 1st Set of Interrogatories (2.0);		
Archived	Telephone conference with client PCUC Bilinski (.25); Telephone conference		
Archived	with consultant Guastella Associates (.25).		
04/24/96	KWC \$140/hr 2.00 Hours	\$280.00	
Archived	Research regarding Temporary Protective Order and objections to OPC 1st Request		
Archived	for Production.		
04/25/96	519 items \$.20 /Item	\$103.80	
Archived	Photocopy documents		
04/25/96	WLS \$150/hr 1.25 Hours	\$187.50	
Archived	Telephone conferences with J. Perry, B. Bilinski (.3); review, edit and file		
Archived	interim notice (.25); review correspondence (.5); Telephone		
Archived	conference with V. Bragg (.2).		
04/25/96	KWC \$140/hr 7.00 Hours	\$980.00	
Archived	Research and prepare objections to and Motion for Temporary Protective Order		
Archived	regarding OPC 1st Request for Production of Documents.		
04/25/96	KWC \$140/hr .50 Hours	\$70.00	
Archived	Telephone conferences with client (Bilinski) regarding OPC's First Sets of		
Archived	Interrogatories and Request for Production of Documents (.25). Telephone		
Archived	conference with Arthur Anderson (consultant) and WLS regarding external		
Archived	audit (.25).		
04/26/96	BKG \$175/hr 3.50 Hours	\$612.50	
Archived	Review Public Counsel Discovery (1.5); drafting of documents (2).		
04/26/96	KWC \$140/hr 1.80 Hours	\$252.00	
Archived	Research regarding responses and objections to OPC's 1st Set of Request		
Archived	for Production and PCUC's Motion for Temporary Protective Order.		
04/26/96	KWC \$140/hr 4.20 Hours	\$588.00	
Archived	Telephone conference with consultant F. Seidman (.20); Review final draft		
Archived	responses to OPC's 1st sets of Interrogatories and Request for		
Archived	Production (.75); Research (2.75); Conference with BKG regarding same		
Archived	(.25); Memo written to client (.25).		
04/29/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
04/29/96 Archived	BKG \$175/hr .90 Hours Review Public Counsel Discovery.	\$157.50	
04/29/96 Archived	WLS \$150/hr .20 Hours Research	\$30.00	
04/29/96 Archived Archived Archived	KWC \$140/hr 5.75 Hours Research and preparation of responses (objections) to Request for Production of Documents (1st set OPC) (3.75); research and preparation of draft Motion for Protective Order (2.0).	\$805.00	
04/29/96 Archived Archived Archived Archived	KWC \$140/hr 1.25 Hours Conference with BKG regarding discovery (.1); Telephone conferences with client PCUC regarding responses to 1st sets of interrogatories and request for production (.75); Telephone conference with consultant Seidman regarding same (.25); Telephone conference with Guastella (.15).	\$175.00	
04/30/96 Archived	BKG \$175/hr 1.50 Hours Review Public Counsel Discovery.	\$262.50	
04/30/96 Archived	WLS \$150/hr .20 Hours Research	\$30.00	
04/30/96 Archived Archived Archived	KWC \$140/hr 9.15 Hours Conference with BKG regarding discovery (.1); Telephone conferences with client PCUC regarding responses to 1st sets of interrogatories and requests for production (.65); Research and Preparation of draft Motion for Protective Order and Temporary Protective Order (8.4).	\$1,281.00	
04/30/96 Archived Archived	KWC \$140/hr 1.25 Hours Conference with BKG regarding discovery (.1); Telephone conference with S. Reilly regarding same (.15); Telephone conference with J. Guastella regarding same (.25); Telephone conferences with F. Seidman (.25); Review documents (.5).	\$175.00	
04/30/96 Archived	KWC \$140/hr 1.00 Hours Finalize Responses to OPC 1st sets of interrogatories and Request for Production.	\$140.00	
04/30/96 Archived	Flat Chg Costs advanced Florida Public Service Commission, copies of Motions.	\$3.20	
05/01/96 Archived	BKG \$175/hr 1.40 Hours Review Public Counsel Interrogatories.	\$245.00	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/01/96 Archived	KWC \$140/hr 2.75 Hours Research regarding objection to Discovery Requests (1.5); Prepare Motion for temporary protective & protective orders (1.0); Telephone conference with Bilinski regarding discovery (.25).	\$385.00	
05/01/96 Archived	KWC \$140/hr 1.00 Hours Telephone conference with Arthur Anderson regarding confidentiality of Audit workpapers (.15); Research and Prepare Request for Confidential Classification (.5); Conference with BKG regarding discovery (.1); finalize and file Responses to 1st set of of Interrogatories and Requests for Production, Motion for Temporary Protective Order and Protective Order (.25).	\$140.00	
05/01/96 Archived	KWC \$140/hr 1.75 Hours Review and research regarding OPC's 2nd Set of Interrogatories and 2nd set of Requests for Production.	\$245.00	
05/01/96 Archived	Flat Chg Costs advanced Florida Overnight, express packages	\$30.50	
05/02/96 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
05/02/96 Archived	KWC \$140/hr 2.60 Hours Research regarding Responses to 2nd set of Requests for Production (2.); Receipt and review Procedural Order (.4); Telephone conferences with S. Reilly (.1), with Jaber regarding Extension of Time (.1).	\$364.00	
05/02/96 Archived	KWC \$140/hr 2.00 Hours Research and prepare Motion for Extension of Time in Which to File Objections and Notice of Intent to file Protective Order.	\$280.00	
05/03/96 Archived	BKG \$175/hr 2.10 Hours Review Public Counsel Discovery.	\$367.50	
05/03/96 Archived	WLS \$150/hr .20 Hours Research	\$30.00	
05/03/96 Archived	KWC \$140/hr .90 Hours Telephone conferences with client PCUC (Bilinski) (.5); Telephone conferences with OPC Reilly regarding Motion for Extension of Time (.1 + .1); Telephone	\$126.00	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	conference with consultant Arthur Anderson regarding audit workpapers (.2).		
05/03/96	KWC \$140/hr 2.65 Hours	\$371.00	
Archived	Review confidential audit workpapers (.5); conference with BKG/WLS regarding filings (.25); Telephone conference with PSC Counsel Ralph Jaeger (.1); finalize and file Motion for Extension of Time and Notice (1.8).		
05/03/96	KWC \$140/hr 2.25 Hours	\$315.00	
Archived	Prepare draft Request for Confidential Classification of Audit Workpapers (.75); research (1.5).		
05/06/96	KWC \$140/hr 2.95 Hours	\$413.00	
Archived	Conference with BKG regarding discovery (.1); Telephone conferences with client regarding discovery responses, audit report (.5); Telephone conferences with PSC staff attorney regarding Motion for Extension of Time (.1) and Audit Report (.1); Prepare Motion for Protective Order (2.15).		
05/06/96	KWC \$140/hr 3.50 Hours	\$490.00	
Archived	Conference with BKG regarding discovery/audit report (.5); Prepare memo to client regarding objections to OPC 2nd set of discovery (3.0).		
05/06/96	KWC \$140/hr .30 Hours	\$42.00	
Archived	Prepare memo to client regarding audit workpapers.		
05/06/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with D. V.		
05/06/96	BKG \$175/hr 1.70 Hours	\$297.50	
Archived	Review rate case documents.		
05/07/96	KWC \$140/hr 5.20 Hours	\$728.00	
Archived	Conference with BKG regarding discovery (.1); Prepare draft Motion for Extension of Time to File Response to Audit Report (.9); Research and Preparation of Motion for Protective Order (4); Telephone conference with Steve Reilly (.1); Telephone conference with Scott Edmonds (.1).		
05/07/96	KWC \$140/hr 1.00 Hours	\$140.00	
Archived	Conference with BKG, Frank Seidman regarding audit report (.5); telephone conference call with BKG, Frank Seidman, Bilinski regarding same (.5).		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/07/96 Archived	WLS \$150/hr .25 Hours Review documents.	\$37.50	
05/07/96 Archived	BKG \$175/hr 1.20 Hours Review audit documents (.6); conference with F. Seidman (.6).	\$210.00	
05/07/96 Archived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
05/08/96 Archived	WLS \$150/hr .75 Hours Research ; review documents.	\$112.50	
05/08/96 Archived	BKG \$175/hr 1.60 Hours Review Public Counsel Interrogatories.	\$280.00	
05/08/96 Archived	BKG \$175/hr 1.80 Hours Review PSC Audit Report (.8); research (1).	\$315.00	
05/08/96 Archived	KWC \$140/hr 4.35 Hours Receipt and review PCUC draft responses to OPC 2nd Request for Production (.5); prepare draft Motion for Protective Order (2nd set discovery) (3.85).	\$609.00	
05/08/96 Archived	KWC \$140/hr .60 Hours Prepare draft letter Scott Edmonds regarding response to audit report (.25); Telephone conference with Brian Bilinski regarding discovery responses (.1); Preparation of memo (.25).	\$84.00	
05/09/96 Archived	WLS \$150/hr 2.25 Hours Telephone conferences with B. Bilinski, S. Edmonds (.5); Research (1.25); Review documents (.4); prepare and transmit Affidavit (.1).	\$337.50	
05/09/96 Archived	BKG \$175/hr .20 Hours Telephone conference with B. Bilinski regarding Public Counsel Discovery.	\$35.00	
05/09/96 Archived	BKG \$175/hr 1.60 Hours Review Public Counsel Discovery.	\$280.00	
05/09/96 Archived	Flat Chg Costs advanced Wayne L. Schiefelbein, reimbursement for copy of testimony from Florida Public Service Commission.	\$13.20	
05/09/96 Archived	KWC \$140/hr 5.50 Hours Prepare draft Motion for Protective Order on OPC 2nd set of Discovery (5); review PCUC Responses to 2nd set of Interrogatories and Request for Production (.5).	\$770.00	
05/09/96 Archived	KWC \$140/hr 1.75 Hours Telephone conferences with client regarding responses (.5); conferences	\$245.00	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	with BKG regarding responses (.5);		
Archived	Telephone conference with Consultant (.25); preparation of objection language (.5).		
05/09/96	KWC \$140/hr .25 Hours	\$35.00	
Archived	Review Citizens Response to PCUC Motion for Temporary Protective Order and Protective Order.		
05/10/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
05/10/96	BKG \$175/hr 2.50 Hours	\$437.50	
Archived	Review Public Counsel discovery documents (1); research (1.5).		
05/10/96	KWC \$140/hr 5.10 Hours	\$714.00	
Archived	Research law (2.6); Telephone conference with Bilinski (PCUC) regarding discovery responses (.5); Conference with BKG regarding discovery responses (.5);		
Archived	Prepare Motion for Protective Order (1.5).		
05/13/96	BKG Rate: N/A Hrs: N/A	-\$10,348.10	
Archived	Received payment PCUC ck. #44222		
05/13/96	WLS \$150/hr 3.50 Hours	\$525.00	
Archived	Review, file and serve responses to OPC 2nd Set of Interrogatories and 2nd Set of Document Requests (.25); Review and file Affidavits and Notice of Interim Rates (.3) Research (.75); Telephone conferences with S. Edmonds, B. Bilinski, F. Seidman (.75); Conference with F. Seidman at Gatlin, Woods & Carlson (.5); Prepare motion for expedited response to interrogatory (.5); Prepare letter to S. Edmonds (.2); review documents (.25).		
05/13/96	KWC \$140/hr 6.50 Hours	\$910.00	
Archived	Research and Preparation of Motion for Protective Order on 2nd Set of OPC Discovery (6.2); Telephone conference with OPC Reilly regarding Extension of Time (.1); Telephone conference with Reilly regarding Responses (.1);		
Archived	Telephone conference with consultant Seidman regarding Discovery (.1).		
05/14/96	KWC \$140/hr 4.80 Hours	\$672.00	
Archived	Research and preparation of PCUC's Second Motion for Protective Order.		
05/14/96	WLS \$150/hr 5.50 Hours	\$825.00	
Archived	Research (3.75); Review documents (1); Telephone conferences with F. Seidman,		

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived	B. Bilinski (.5); Conference with F. Seidman at Gatlin, Woods & Carlson (.25).		
05/15/96	WLS \$150/hr 2.40 Hours	\$360.00	
Archived	Review memo from J. Guastella (.2); research (1.7); Telephone conferences with J. Perry, F. Seidman, Division of Records & Reporting (.5).		
05/15/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
05/15/96	BKG \$175/hr .80 Hours	\$140.00	
Archived	Research regarding Dunes discovery.		
05/15/96	BKG \$175/hr .50 Hours	\$87.50	
Archived	Telephone conference with John Guastella regarding audit report.		
05/15/96	BKG \$175/hr 1.70 Hours	\$297.50	
Archived	Review Public Counsel discovery (.7); research (1).		
05/15/96	KWC \$140/hr 3.50 Hours	\$490.00	
Archived	Conference with BKG regarding discovery (.1); prepare PCUC's Second Motion for Protective Order (3); Telephone conferences with PCUC regarding same (.4).		
05/16/96	Flat Chg	\$7.40	
Archived	Costs advanced Leslie D. Veal, reimbursement for copies from Florida Public Service Commission.		
05/16/96	Flat Chg	\$13.50	
Archived	Costs advanced Florida Overnight, express package.		
05/16/96	WLS \$150/hr 5.60 Hours	\$840.00	
Archived	Research (3.6); review revised draft audit response (1); Conference with F. Seidman at Gatlin, Woods & Carlson (.25); review customer correspondence (.25); prepare memos to N. Oliver, B. Bilinski, J. Perry (.5).		
05/16/96	BKG \$175/hr 1.80 Hours	\$315.00	
Archived	Review Public Counsel discovery.		
05/16/96	BKG \$175/hr .30 Hours	\$52.50	
Archived	Telephone conference with T. Trace.		
05/16/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with B. Bilinski.		
05/16/96	KWC \$140/hr 2.00 Hours	\$280.00	
Archived	Research and preparation of PCUC's Response to Motion to Compel.		



Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/16/96 Archived	KWC \$140/hr 4.60 Hours Conference with BKG regarding discovery (.1); Preparation of PCUC's Second Motion for Protective Order (3.75); Telephone conferences with PCUC regarding discovery motions (.4); Telephone conference with OPC regarding discovery (.1); read OPC Motion to Compel (.25).	\$644.00	
05/17/96 Archived	BKG \$175/hr 3.30 Hours Review Public Counsel Discovery.	\$577.50	
05/17/96 Archived	KWC \$140/hr 6.30 Hours Conference with BKG regarding discovery (.1); Research and Preparation of PCUC's Response to Motion to Compel (5.75); Telephone conference with PCUC (.1); Telephone conference with OPC Reilly regarding discovery (.1); Telephone conference with Land Sales (.25).	\$882.00	
05/20/96 Archived	WLS \$150/hr 3.60 Hours Review letter from C. Spano (.5); Research (2.1); Telephone conferences with J. Perry, S. Edmonds, B. Bilinski (.5); Prepare letter to B. Bayo (.1); prepare letter to S. Edmonds and proposed Notice of Hearing (.2); review draft letter from B. Bilinski (.2).	\$540.00	
05/20/96 Archived	BKG \$175/hr .20 Hours Telephone conference with J. Perry regarding Public Counsel Discovery.	\$35.00	
05/20/96 Archived	BKG \$175/hr .80 Hours Review Public Counsel Discovery.	\$140.00	
05/21/96 Archived	WLS \$150/hr 4.00 Hours Review revisions to draft response to audit report (.5); research (2); review documents (.75); Telephone conferences with B. Bilinski, J. Perry, S. Reilly, S. Edmonds (.75).	\$600.00	
05/21/96 Archived	KWC \$140/hr 6.10 Hours Conference with BKG (.1); Preparation of PCUC's Response to Motion to Compel (5.5); Telephone conferences with client (.25); read OPC's 3rd Set of Interrogatories & Request for Production (.25).	\$854.00	
05/21/96 Archived	BKG \$175/hr .20 Hours Telephone conference with J. Perry regarding rate case.	\$35.00	
05/21/96 Archived	BKG \$175/hr .30 Hours Telephone conference with John Guastella regarding Dunes Rebuttal.	\$52.50	

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
05/21/96 Archived	BKG \$175/hr 1.90 Hours Review Public Counsel Discovery.	\$332.50	
05/21/96 Archived	BKG \$175/hr 1.50 Hours Review Dunes Rebuttal.	\$262.50	
05/22/96 Archived Archived Archived	KWC \$140/hr 1.75 Hours Conference with BKG (.1); Preparation of and file PCUC's Response to Motion to Compel (1.4); Telephone conferences with client regarding 3rd Set of Interroga- tories & Requests for Production (.25).	\$245.00	
05/22/96 Archived	BKG \$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50	
05/22/96 Archived	BKG \$175/hr 2.10 Hours Review Public Counsel testimony and exhibits.	\$367.50	
05/22/96 Archived Archived Archived	WLS \$150/hr 5.80 Hours Telephone conferences with B. Bilinski, J. Perry, S. Edmonds, F. Seidman (.7); Prepare letter to S. Reilly (.3); edit draft response to audit report (1.3); research (3.1); prepare memo to J. Perry (.2); review memo from S. Edmonds (.2).	\$870.00	
05/23/96 Archived	KWC \$140/hr .10 Hours Telephone conference with Bilinski regarding OPC's 3rd interrogatories and request for production.	\$14.00	
05/23/96 Archived	KWC \$140/hr 1.00 Hours Telephone conference call regarding rate case due dates and scheduling.	\$140.00	
05/23/96 Archived	BKG \$175/hr .20 Hours Telephone conference with Brian Bilinski.	\$35.00	
05/23/96 Archived	BKG \$175/hr .50 Hours Review response to Staff Audit Report.	\$87.50	
05/23/96 Archived	BKG \$175/hr .60 Hours Telephone conference with PCUC and witnesses.	\$105.00	
05/23/96 Archived	BKG \$175/hr 1.80 Hours Research regarding Dunes testimony (1); preparation for deposition (.8).	\$315.00	
05/23/96 Archived	BKG \$175/hr .70 Hours Review PSC Staff Discovery.	\$122.50	
05/23/96 Archived Archived	WLS \$150/hr 6.30 Hours Telephone conferences with R. Adams, S. Reilly, B. Bilinski, J. Perry, C. Spano, R. Melson (1.4); review documents (1.8); Research (2.9); Prepare Notice of	\$945.00	

Client: Palm Coast Utility Corporation  
RE: RATE CASE, DKT. #951056-WS

841

Date	Description	Amount	Current Entries
Archived 05/24/96	Deposition (.2). Flat Chg	\$22.43	
Archived	Postage		
05/24/96	Flat Chg	\$434.80	
Archived	Photocopy documents 2174 pages @ \$.20 each.		
05/24/96	BKG \$175/hr .20 Hours	\$35.00	
Archived	Telephone conference with T. Trace.		
05/24/96	BKG \$175/hr 2.30 Hours	\$402.50	
Archived	Review Dunes documents in preparation for depositions and Hearing.		
05/24/96	BKG \$175/hr 3.40 Hours	\$595.00	
Archived	Review Public Counsel Interrogatories; preparation for depositions and hearing.		
05/24/96	WLS \$150/hr 5.50 Hours	\$825.00	
Archived	Telephone conferences with J. Guastella, R. Melson, S. Reilly (.5); edit response to audit report (.75); Review audit workpapers (1); Research (1.8); Prepare memos to B. Bilinski, F. Seidman, J. Perry, C. Spano (.75); Review letter from C. Spano (.5); Prepare Notice of Depo (.2). in preparation of rate case exhibit (.75); review correspondence (.5).		
06/17/96	BKG Rate: N/A Hrs: N/A Received payment PCUC ck. #44702	-\$30,718.03	-\$30,718.03

Hourly Rates

B. Kenneth Gatlin	\$175.00
Wayne L. Schiefelbein	150.00
Kathryn G.W. Cowdery	140.00

GATLIN, WOODS & CARLSON  
Legal Expenses

Actual 5/25/96 through 6/19/96  
not yet billed

Palm Coast Utility Corporation  
 RATE CASE, DKT. #951056 - WS  
 Case Number: 906  
 2 Utility Drive

Type: Utility company  
 Standard: Show W.I.P. on Bills  
 Monthly  
 Trust Balance: None  
 Matter rate: \$175.00  
 Interest on past due: None  
 Atty: B. Kenneth Gatlin

Palm Coast FL 32137  
 Phone:

Date	Description	Amount	Current Entries
05/28/96 WLS In Process	\$150/hr 6.00 Hours Telephone conferences with S. Edmonds, F. Seidman, J. Perry (.5); Conference with F. Seidman at GWC (.4); Review documents (3.4); finalize and file response to audit report (.5); prepare memo to J. Perry et al (.2); begin preparation of prehearing statement (1).	\$900.00	\$900.00
05/28/96 BKG In Process	\$175/hr 4.50 Hours Research regarding rebuttal testimony.	\$787.50	\$1,687.50
05/28/96 KWC In Process	\$140/hr 4.50 Hours Read and Preparation of response to OPC's 2nd Motion to Compel (2.25); Telephone conference with client (.25); Prepare Objection to Interrogatory No. 73 (1); research (1).	\$630.00	\$2,317.50
05/29/96 WLS In Process	\$150/hr 5.50 Hours Telephone conferences with S. Reilly, S. Edmonds, R. Melson, J. Perry, F. Seidman (1.25); Conference with F. Seidman at GWC (.2); Research (2); Review documents (.5); finalize and transmit first draft of prehearing statement (.6); prepare notice of deposition (.2). begin preparation for depositions (.75).	\$825.00	\$3,142.50
05/29/96 BKG In Process	\$175/hr .40 Hours Telephone conference with J. Perry and T. Trace.	\$70.00	\$3,212.50
05/29/96 BKG In Process	\$175/hr .40 Hours Review Public Counsel discovery.	\$70.00	\$3,282.50
05/29/96 BKG In Process	\$175/hr .70 Hours Review rebuttal testimony.	\$122.50	\$3,405.00
05/29/96 KWC In Process	\$140/hr 4.60 Hours Research and Preparation of Response to Motion to Compel (3.6); Telephone conferences with PCUC B. Bilinski (.25, .25, .25); conference with BKG regarding Dunes discovery (.25).	\$644.00	\$4,049.00
05/30/96 WLS In Process	\$150/hr 4.30 Hours Telephone conferences with S. Edmonds, B. Bilinski, R. Melson, S. Reilly, J. Perry (1); prepare memos to S. Reilly (.5); prepare notices of deposition	\$645.00	\$4,694.00

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
05/30/96 BKG In Process	(.4); Conference with F. Seidman at GWC (.3); review draft Dunes discovery responses (.5); research (1.6). \$175/hr .20 Hours Telephone conference with S. Reilly.	\$35.00	\$4,729.00
05/30/96 BKG In Process	\$175/hr .20 Hours Telephone conference with D. Schlobohm.	\$35.00	\$4,764.00
05/30/96 BKG In Process	\$175/hr .90 Hours Conference with F. Seidman regarding rebuttal testimony.	\$157.50	\$4,921.50
05/30/96 BKG In Process	\$175/hr .20 Hours Telephone conference with S. Reilly regarding discovery.	\$35.00	\$4,956.50
05/30/96 BKG In Process	\$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50	\$5,009.00
05/30/96 KWC In Process	\$140/hr 5.90 Hours Research and Preparation of PCUC's Response to OPC's 2nd Motion to Compel (5.15); Telephone conference with Bilinski regarding staff interrogatories (.5); Telephone conference with PSC Counsel regarding same (.25).	\$826.00	\$5,835.00
05/31/96 BKG In Process	\$175/hr .40 Hours Review Public Counsel discovery regarding on-site inspection.	\$70.00	\$5,905.00
05/31/96 BKG In Process	\$175/hr 4.10 Hours Preparation for Hearing.	\$717.50	\$6,622.50
05/31/96 KWC In Process	\$140/hr 2.25 Hours Telephone conference with Scott Edmonds regarding discovery (.25); Preparation of PCUC's Response to OPC's 2nd Motion to Compel (1.5); Telephone conferences with PCUC regarding discovery (.5).	\$315.00	\$6,937.50
05/31/96 KWC In Process	\$140/hr .80 Hours Preparation of Objection/Request for Clarification of Staffs' First Set of Interrogatories and Request for Production of Documents (.3); Prepare Supplemental Responses for Interrogatories 45,47, Request for Production of Documents 36 (.5).	\$112.00	\$7,049.50
05/31/96 WLS In Process	\$150/hr 5.00 Hours Telephone conferences with S. Edmonds, R. Melson, S. Reilly, D. Schlobohm, J. Perry, B. Bilinski, F. Seidman (1.25); Review correspondence (.25); research (1.8); Conference with F. Seidman at GWC (.5); Review memo from S. Reilly (.2);	\$750.00	\$7,799.50

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/01/96 In Process	BKG edit draft prehearing statement (1). \$175/hr 1.20 Hours Preparation for Hearing.	\$210.00	\$8,009.50
06/02/96 In Process	BKG \$175/hr 1.40 Hours Preparation for Hearing.	\$245.00	\$8,254.50
06/03/96 In Process	WLS \$150/hr 4.20 Hours Telephone conferences with S. Reilly, F. Seidman, D. Schlobohm, B. Reyes (1.2); finalize and file prehearing statement (1); review documents (.25); Prepare memo to B. Bilinski (.1); review correspondence (.25); edit draft rebuttal testimony (1). prepare for depositions (.4).	\$630.00	\$8,884.50
06/03/96 In Process	BKG \$175/hr 1.20 Hours Review Public Counsel Discovery.	\$210.00	\$9,094.50
06/03/96 In Process	BKG \$175/hr .50 Hours Review Staff Discovery.	\$87.50	\$9,182.00
06/03/96 In Process	BKG \$175/hr 4.10 Hours Preparation for Hearing.	\$717.50	\$9,899.50
06/03/96 In Process	KWC \$140/hr 2.25 Hours Research and Preparation of PCUC's Objections and Request for Clarification of Staffs' First Sets of Interrogatories and Request for Production (2); Telephone conferences with PCUC regarding same (.25).	\$315.00	\$10,214.50
06/03/96 In Process	KWC \$140/hr 3.25 Hours Preparation of PCUC's Response to OPC's 2nd Motion to Compel (3); Prepare Request for Oral Argument regarding same (.25).	\$455.00	\$10,669.50
06/03/96 In Process	KWC \$140/hr 1.10 Hours Research and preparation of PCUC's Objections to OPC's 4th Set of Interrogatories and Request for Production of Documents.	\$154.00	\$10,823.50
06/04/96 In Process	WLS \$150/hr 6.50 Hours Telephone conferences with R. Melson, D. Schlobohm, B. Bilinski, B. Reyes (.8); edit, finalize and file staff approved Notice of Hearing (.3); edit draft rebuttal testimony (1.5); prepare memo to B. Bilinski (.2); Conference with F. Seidman at GWC (.3); prepare for depositions (3.4).	\$975.00	\$11,798.50

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/04/96 In Process	BKG \$175/hr 3.80 Hours Review exhibits and rebuttal testimony; preparation for Hearing.	\$665.00	\$12,463.50
06/04/96 In Process	KWC \$140/hr 5.75 Hours Research interrogatory/law (2.5); Preparation of PCUC's Objections to OPC's 4th Sets of Interrogatories and Requests for Production (3); Telephone conference with PCUC regarding same (.25).	\$805.00	\$13,268.50
06/05/96 In Process	BKG \$175/hr 3.60 Hours Review documents; preparation for witness conference.	\$630.00	\$13,898.50
06/05/96 In Process	KWC \$140/hr 5.70 Hours Research and Preparation of PCUC's Objections to OPC's 4th Sets of Interrogatories and Requests for Production of Documents (4.25); research (.7); Preparation of Notice of Appearance (.25); Telephone conferences with PCUC regarding discovery (.5).	\$798.00	\$14,696.50
06/05/96 In Process	WLS \$150/hr 5.50 Hours Telephone conferences with J. Perry, R. Adams, D. Schlobohm, C. Spano, B. Reyes, B. Bilinski (1.1); proof draft rebuttal (.5); research (1.7); prepare for depositions (2); review memo from Seidman (.2).	\$825.00	\$15,521.50
6/06/96 In Process	BKG \$175/hr 9.50 Hours Conference at Palm Coast with witnesses; preparation for rebuttal.	\$1,662.50	\$17,184.00
6/06/96 In Process	WLS \$150/hr 6.00 Hours Preparation for depositions (5.75); Telephone conferences with R. Melson (.25).	\$900.00	\$18,084.00
6/06/96 In Process	KWC \$140/hr .80 Hours Telephone conferences with PCUC regarding discovery (.1); prepare Objection to OPC's 4th Set of Discovery (.7).	\$112.00	\$18,196.00
6/07/96 In Process	BKG \$175/hr 9.40 Hours Conference at Palm Coast with rate case witnesses.	\$1,645.00	\$19,841.00
6/07/96 In Process	WLS \$150/hr 7.40 Hours Telephone conferences with S. Edmonds, S. Reilly, B. Brammer, R. Melson (1.2); review fax from BKG (.4); Telephone conference with BKG (.2); prepare Notice of Deposition (.2); Preparation for & attendance at deposition of R. Dodrill (5.4).	\$1,110.00	\$20,951.00



Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/07/96 In Process	KWC \$140/hr 1.35 Hours Telephone conference with Scott Edmonds regarding discovery responses (.25); Telephone conference with PCUC regarding discovery (.25); finalize and file Objections to Staff's 4th Set of Discovery (.25); File supplemental answers to OPC Interrogatories 45 and 47 (.6).	\$189.00	\$21,140.00
06/08/96 In Process	WLS \$150/hr 2.00 Hours Preparation for deposition.	\$300.00	\$21,440.00
06/09/96 In Process	WLS \$150/hr 2.00 Hours Preparation for deposition (.25); Conference with F. Seidman at office of F. Seidman (1.75).	\$300.00	\$21,740.00
06/10/96 In Process	BKG \$175/hr .40 Hours Review rate case discovery.	\$70.00	\$21,810.00
06/10/96 In Process	BKG \$175/hr .60 Hours Review rate case rebuttal.	\$105.00	\$21,915.00
06/10/96 In Process	WLS \$150/hr 9.00 Hours Attend deposition of T. Bidy (1.6); prepare Notice of Deposition (.2); attend preprehearing conference (2.6); Telephone conferences with J. Perry, B. Bilinski, D. Scholbohm, N. Davis, F. Seidman, C. Spano (1.5); draft memos to B. Bilinski, S. Edmonds, C. Spano (1.1); prepare for deposition (2).	\$1,350.00	\$23,265.00
06/10/96 In Process	KWC \$140/hr .75 Hours Telephone conferences with PCUC Bilinski regarding discovery (.25); Telephone conference with J. Guastella regarding discovery (.25); finalize and file Supplemental Response to OPC Request for Production No. 36 (.25).	\$105.00	\$23,370.00
06/10/96 In Process	KWC \$140/hr 1.05 Hours Finalize and file Response to Dunes Interrogatories (.35); Prepare rate case expenses Staff Interrogatory Response (.7).	\$147.00	\$23,517.00
06/10/96 In Process	BKG \$175/hr .40 Hours Telephone conference with Frank Seidman regarding rebuttal.	\$70.00	\$23,587.00
06/10/96 In Process	BKG \$175/hr .20 Hours Research and drafting of memo regarding deposition.	\$35.00	\$23,622.00
06/10/96 In Process	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	\$23,657.00

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/10/96 In Process	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, Palm Coast, conferences 6/5-6/7/96.	\$399.86	\$24,056.86
06/10/96 In Process	Flat Chg Costs advanced Conference-Call USA, 5/23/96, WLS, Perry, Spano \$93.48; 5/23/96, BKG, Perry, Guastella, Seidman \$138.48.	\$231.96	\$24,288.82
06/10/96 In Process	Flat Chg Costs advanced Florida Overnight, express packages.	\$37.29	\$24,326.11
06/11/96 WLS In Process	\$150/hr 8.25 Hours Attend deposition of K. Dismukes (1.7); finalize memos to B. Bilinski, S. Edmonds, C. Spano (.5); Conference with F. Seidman at PSC (.5); Telephone conference with J. Johnston (.2); prepare for deposition (4.1); assist in preparation of rate case exhibit (.75); review correspondence (.5).	\$1,237.50	\$25,563.61
06/11/96 KWC In Process	\$140/hr 2.00 Hours Review draft response to OPC 3rd set of Interrogatories; Telephone conference with PCUC (.8); finalize, file response to Dunes Request for Production, review documents (1.2).	\$280.00	\$25,843.61
06/11/96 KWC In Process	\$140/hr 2.65 Hours Research (1.5); Conference and Telephone conferences with consultant Seidman regarding rate case issues/rebuttal (.7); Telephone conference with PCUC Perry regarding same (.25); Telephone conference with PCUC regarding discovery (.2).	\$371.00	\$26,214.61
06/11/96 KWC In Process	\$140/hr .80 Hours Preparation of and review Staff Discovery Responses.	\$112.00	\$26,326.61
06/11/96 BKG In Process	\$175/hr .80 Hours Conference with John Guastella.	\$140.00	\$26,466.61
06/12/96 WLS In Process	\$150/hr 10.45 Hours Attend onsite plant facilities tour in Palm Coast with D. Schlobohm, S. Reilly, A. Milian, J. Collins (4.05); Preparation for & attendance at deposition of G. Sapp in Bunnell (3.4); pre and post deposition conferences with C. Spano in Bunnell (.8); conferences with PCUC officials (2); telephone conference with F. Seidman (.2).	\$1,567.50	\$28,034.11

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/12/96 In Process	KWC \$140/hr 5.10 Hours Review rebuttal regarding CIAC issue and research regarding same (3.4); Prepare Estimate to Complete (.8); Review discovery responses (.7); Telephone conference with S. Edmonds (.1); Telephone conference with Bilinski (.1).	\$714.00	\$28,748.11
06/13/96 In Process	KWC \$140/hr 3.75 Hours Research, Review draft rebuttal (3); final Preparation for filing of PCUC Response to Staff 2nd Request for Production (.5); Telephone conference with B. Bilinski regarding discovery (.25).	\$525.00	\$29,273.11
06/13/96 In Process	BKG \$175/hr 2.80 Hours Conference with F. Seidman and K. Cowdery and review of testimony.	\$490.00	\$29,763.11
06/13/96 In Process	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	\$29,798.11
06/13/96 In Process	BKG \$175/hr 2.30 Hours Research and review rebuttal testimony.	\$402.50	\$30,200.61
06/13/96 In Process	WLS \$150/hr 6.10 Hours Telephone conferences with R. Melson, B. Bilinski, S. Edmonds (.8); prepare Notice of Cancellation of Deposition (.2); Conference with F. Seidman at GWC (.2); assist on rate case expense exhibit (.2); proof and edit draft rebuttal testimony/review correspondence from C. Spano (4.4); review documents (.3).	\$915.00	\$31,115.61
06/14/96 In Process	Flat Chg Costs advanced Leslie D. Veal, reimbursement for copies of customer correspondence from PSC.	\$4.00	\$31,119.61
06/14/96 In Process	Flat Chg Costs advanced Wayne L. Schiefelbein, travel reimbursement, Palm Coast and Bunnell, on site plant visit and Sapp deposition.	\$231.42	\$31,351.03
06/14/96 In Process	Flat Chg Costs advanced Kathryn G. W. Cowdery, reimbursement for costs of copies at FSU law library.	\$5.00	\$31,356.03
06/14/96 In Process	WLS \$150/hr 5.40 Hours Telephone conferences with F. Seidman, J. Perry, R. Melson, C. Spano, B. Reyes (2.2); research/review documents (.5); proof and edit draft rebuttal (1.6);	\$810.00	\$32,166.03

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/14/96	BKG In Process prepare memo to C. Spano (.2); review correspondence from C. Spano (.4); review and transmit Notices of Deposition (.2); preparation for deposition (.3). \$175/hr 2.20 Hours	\$385.00	\$32,551.03
06/14/96	KWC In Process Conference with F. Seidman regarding rebuttal testimony. \$140/hr 3.00 Hours	\$420.00	\$32,971.03
06/14/96	KWC In Process Review and file Response to Staff's 1st Request for Production and review Response to Staff's 1st Set of Interrogatories. \$140/hr 2.50 Hours	\$350.00	\$33,321.03
06/16/96	WLS In Process Telephone conferences with Guastella, Perry, Seidman regarding discovery responses and rebuttal testimony (1); review draft responses to OPC's 3rd document request (1.5). \$150/hr 2.00 Hours	\$300.00	\$33,621.03
06/17/96	In Process Flat Chg Costs advanced Federal Express, express packages \$154.50	\$154.50	\$33,775.53
06/17/96	In Process Flat Chg Costs advanced Jane Faurot, Court Reporter, Dodrill deposition 6/7/96. \$538.80	\$538.80	\$34,314.33
06/17/96	In Process Flat Chg Costs advanced Accurate Stenotype Reporters, Inc., Bidy deposition, 6/10/96. \$330.50	\$330.50	\$34,644.83
06/17/96	BKG In Process \$175/hr 2.10 Hours Review rebuttal testimony. \$367.50	\$367.50	\$35,012.33
06/17/96	BKG In Process \$175/hr .30 Hours Telephone conference with J. Guastello. \$52.50	\$52.50	\$35,064.83
06/17/96	BKG In Process \$175/hr .30 Hours Telephone conference with T. Trace. \$52.50	\$52.50	\$35,117.33
06/17/96	KWC In Process \$140/hr 2.50 Hours Review and file Responses to OPC's 3rd sets of discovery (1.75); Telephone conferences with client and consultants regarding same (.25); review and Telephone conferences with client, consultant, PSC legal regarding responses to Staff Interrogatories (.5). \$350.00	\$350.00	\$35,467.33
06/17/96	KWC In Process \$140/hr .40 Hours Receipt and review Citizen's 3rd Motion to Compel (.1), Intervenor County's Memo \$56.00	\$56.00	\$35,523.33

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/17/96	BKG In Process	\$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50 \$35,575.83
06/17/96	BKG In Process	\$175/hr .20 Hours Telephone conference with J. Perry.	\$35.00 \$35,610.83
06/17/96	WLS In Process	\$150/hr 5.80 Hours Telephone conferences with J. Perry, J. Guastella, D. Schlobohm, C. Spano, G. Su, F. Seidman, B. Bilinski (2.6); finalize and file rebuttal testimony and exhibits of C. Spano with PSC (1.5); Review letter from C. Spano (.2); Research (.25); Review draft draft prehearing order and prepare for prehearing conference (1); conference with F. Seidman at GWC (.25).	\$870.00 \$36,480.83
06/18/96	In Process	Flat Chg Costs advanced Accurate Stenotype Reporters, Inc., deposition of Kimberly Dismukes, 6/14/96.	\$300.40 \$36,781.23
06/18/96	In Process	Flat Chg Postage	\$31.25 \$36,812.48
06/18/96	BKG In Process	\$175/hr 1.00 Hours Review Issues.	\$175.00 \$36,987.48
06/18/96	WLS In Process	\$150/hr 5.50 Hours Prepare for Prehearing Conference (3.5); prepare for deposition (.75); Telephone conferences with J. Perry, D. Schlobohm, J. Guastella (.75); Conference with F. Seidman at GWC (.5).	\$825.00 \$37,812.48
06/18/96	In Process	Flat Chg Photocopy documents 10,980 pages @ \$.20 each. Includes deposition transcripts 715, miscellaneous documents and notices 1450, Staff's direct testimonies 741, Response to Audit Report 462, Prehearing Statements 286, PCUC's Responses to Public Counsel's 2nd Motion to Compel and Request for Oral Argument 420, PCUC Objections to PC 4th Set of Interrogatories and POD 1617, Rebuttal & exhibits of Spano 3591, FS-12 504, Guastella & Seidman rebuttal & exhibit 966, PCUC's Response to Staff's 1st set of Interrogatories 228.	\$2,196.00 \$40,008.48

Client: Palm Coast Utility Corporation  
 RE: RATE CASE, DKT. #951056 - WS

906

Date	Description	Amount	Current Entries
06/18/96 In Process	KWC \$140/hr 2.80 Hours Telephone conference with PSC Scott Edmonds regarding discovery (.2); Telephone conference with Seidman regarding discovery (.1); Prepare Response to Citizen's Third Motion to Compel (2.5).	\$392.00	\$40,400.48
06/18/96 In Process	KWC \$140/hr 2.20 Hours Prepare Response to County's Memo in Support of OPC's Motion to Compel Production of Option Agreement.	\$308.00	\$40,708.48
06/18/96 In Process	KWC \$140/hr .30 Hours Preparation for filing the Response to Staffs 1st Set of Interrogatories (.1); Telephone conference with PCUC regarding same (.1); Telephone conference with Seidman regarding same (.1).	\$42.00	\$40,750.48
06/19/96 In Process	WLS \$150/hr 4.50 Hours Prepare for depositions (1); prepare for prehearing conference (2); attend deposition of G. Moyer at Hopping firm and conference with R. Melson (1.3); Telephone conference with F. Seidman (.2).	\$675.00	\$41,425.48
06/19/96 In Process	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	\$41,460.48
06/19/96 In Process	BKG \$175/hr 1.10 Hours Review Dunes exhibits.	\$192.50	\$41,652.98
06/19/96 In Process	BKG \$175/hr 2.10 Hours Preparation for Hearing.	\$367.50	\$42,020.48
06/19/96 In Process	KWC \$140/hr 2.75 Hours Prepare rate case expense exhibit (1.5); Telephone conferences with client regarding same (.25); Review, final preparation for filing of Response to Staffs 2nd interrogatories (1).	\$385.00	\$42,405.48
06/19/96 In Process	KWC \$140/hr 8.05 Hours Review response to Staff's 1st set of interrogatories (2a, 41, 42c, 45) (1); Prepare for Prehearing Conference (6.8); Telephone conference with Seidman regarding same (.25).	\$1,127.00	\$43,532.48
06/19/96 In Process	KWC \$140/hr .80 Hours Telephone conference with Guastella regarding Prehearing Conference (.25); with Perry regarding same (.25); Telephone conferences with PSC Edmonds regarding Discovery Orders (.3).	\$112.00	\$43,644.48

GATLIN, WOODS & CARLSON  
Legal Expenses

Estimate to Complete

PALM COAST UTILITY CORPORATION  
 Application for a rate increase in Flagler County  
 Docket No. 951056-WS

Estimate to Complete 6/20/96 - review of final order

Legal Fees

<u>June, 1996 (beginning 6/20/96)</u>	<u>HOURS</u>	<u>AMOUNT</u>
Discovery (read discovery orders; review, file, discovery responses; prepare response to OPC's Third Motion to Compel; research; prepare for and attend depositions of J. Guastella, K. Amaya, F. Seidman, C. Spano; consult with client)	45.0	\$ 6,750.00
Prepare for and attend Prehearing Conference; Review Prehearing Order, consult with client	10.0	\$ 1,500.00
Prepare for Hearing	65.0	\$ 9,750.00
<u>July, 1996</u>		
Prepare for and attend Hearing (7/1-2/96)	50.0	\$ 7,500.00
Read transcript and Prepare and File Brief	80.0	\$12,000.00
<u>August, 1996</u>		
No significant activity	0.0	-----
<u>September, 1996</u>		
Read Staff Recommendation, consult with client	5.0	\$ 750.00
<u>October, 1996</u>		
Attend/monitor PSC Agenda Conference, consult with client	10.0	\$ 1,500.00
Read Final Order, consult with client	<u>5.0</u>	<u>\$ 750.00</u>
TOTAL FEE ESTIMATE TO COMPLETE	270.0	\$40,500.00



PALM COAST UTILITY CORPORATION  
Application for a rate increase in Flagler County  
Docket No. 951056-WS

Estimate to Complete 6/20/96 - review of final order

COSTS

June, 1996

Court Reporters/Transcript of 7 depositions and Prehearing Conference	\$ 2,000.00
Deposition and Hearing Travel Expenses (hotel/ meals/mileage)	700.00
Photocopies/Printing	500.00
Mailing	<u>125.00</u>
June Total	\$ 3,325.00

July, 1996

Court Reporter/Transcript of Hearing	\$ 2,800.00
Hearing Travel Expenses (hotel/meals/mileage)	600.00
Photocopies/Printing	1,000.00
Mailing	<u>300.00</u>
July Total	\$ 4,700.00

August, 1996

No significant activity	0
-------------------------	---

September, 1996

Photocopies	\$ 50.00
Mailing	50.00
Court Reporter/Transcript of Agenda	<u>300.00</u>
September Total	\$ 400.00

October, 1996

Photocopies	\$ 50.00
Mailing	<u>50.00</u>
October Total	\$ 100.00

TOTAL COST ESTIMATE TO COMPLETE	\$ 8,525.00
---------------------------------	-------------

**SOUTHERN APPRAISAL CORPORATION**

**SOUTHERN APPRAISAL CORPORATION**  
Appraisers - Consultants - Realtors®

Charles D. Spano, Jr., MAI  
PRESIDENT  
State-Certified General R. E. Appraiser  
Certificate No. 0001159

800 S. Nova Road, Suite M  
Ormond Beach, Florida 32174  
Phone (904)672-4533  
FAX (904)672-9214  
Internet: sac@notry.com  
WWW: <http://www.notry.com/sac.htm>

P. O. Box 3687  
Ormond Beach, Florida 32175  
P. O. Box 5297  
Ormond Beach, Florida 32175

May 17, 1995

INVOICE #96-5127pag

Mr. Richard Adams  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

Re: Comments on Audit Review of our original Appraisal Report of  
Spray Field Site Proposed Expansion, Palm Coast, FL dated  
December 5, 1990 with a valuation date of October 29, 1990.

Professional services rendered in accordance  
with your request. \$250

TOTAL AMOUNT DUE: \$250

INVOICES UNPAID AFTER 30 DAYS  
SUBJECT TO FINANCE CHARGE OF 1%  
MONTHLY ON UNPAID BALANCE.

KGWC

**SEVERN APPRAISAL CORPORATION**  
Appraisers - Consultants - Realtors®

Charles D. Spano, Jr., MAI  
PRESIDENT  
State-Certified General R. E. Appraiser  
Certificate No. 0001159

800 S. Nova Road, Suite M  
Ormond Beach, Florida 32174  
Phone (904)672-4533  
FAX (904)672-9214  
Internet: sac@notry.com  
WWW: http://www.notry.com/sac.htm

P. O. Box 3687  
Ormond Beach, Florida 32175  
P. O. Box 5297  
Ormond Beach, Florida 32175

June 14, 1996

**INVOICE #96-5127a**

Mr. Richard Adams  
Palm Coast Utility Corporation  
2 Utility Drive  
Palm Coast, FL 32137

Re: Additional research relating to our original Appraisal Report of Spray Field Site Proposed Expansion, Palm Coast, Florida dated December 5, 1990 with a valuation date of October 29, 1990.

Professional services rendered in accordance with your request.

Charles D. Spano Jr., MAI	23.25 hours @ \$125 =	\$2,906
Peter A. Gagne	14.00 hours @ \$80 =	<u>\$1,120</u>
<b>TOTAL AMOUNT DUE:</b>		<u><b>\$4,026</b></u>

**INVOICES UNPAID AFTER 30 DAYS  
SUBJECT TO FINANCE CHARGE OF 1%  
MONTHLY ON UNPAID BALANCE.**

Anticipated cost to complete assignment to include:

Review of Sapps deposition for cross examination  
June 24 Deposition - Spano  
Hearing before PSC in Palm Coast

Estimated hours:

Charles D. Spano Jr., MAI	15 hours @ \$125 =	\$1,875
Peter A. Gagne	5 hours @ \$80 =	<u>\$ 400</u>
<b>TOTAL:</b>		<u><b>\$2,275</b></u>

**PCUC COSTS**

RR 03  
 VENDOR  
FLO240  
 BATCH  
RO

PALM COAST UTILITY CORPORATION

AAK

CHECK REQUEST

DATE: 12/15/95

DRAW CHECK TO THE ORDER OF: NAME FLORIDA PUBLIC SERVICE COMMISSION  
 STREET 2540 SHUMANO OAK BLVD  
 CITY TALLAHASSEE STATE FL ZIP CODE 32399

AMOUNT	ACCOUNTING CODE				REASON FOR REQUEST
	ACCT	EXP/SUB	DEPT	COST	
9,000.00	186	100	0000	RC200	FILING FEE - RATES
9,000.00	TOTAL AMOUNT OF CHECK				

COPY

REQUESTED BY: [Signature]  
 APPROVED BY: [Signature]

CHECK REQUIRED BY: 12/20 Date  
 Pg. 75 of 85  
 Accounting Dept. Approval

NEWS-JOURNAL CORPORATION  
P. O. BOX 2831  
DAYTONA BEACH FL 32120-2831  
904-252-1511

ADVERTISING INVOICE

06/18/96

PALM COAST UTILITY

2 UTILITY DR

ACCOUNT NUMBER

071550

PALM COAST FL 32137-7366

PLEASE RETURN COPY  
WITH YOUR PAYMENT.

TERMS: DUE UPON RECEIPT

PUB DATE	INVOICE NO.	DESCRIPTION	SIZE	RATE	AMOUNT
NJ 06/16/96	02098101	PUBLIC NOTICE	24.00IN	33.35	800.40
			TOTAL		800.40

Invoice No. 40680

Am Coast Utility

IDENT

Date: 12-15-95

Phone: \_\_\_\_\_

Re-Order No.: 27279

Purchase Order No: \_\_\_\_\_



500 Mason Avenue  
Daytona Beach, Florida 32117  
Telephone 904-252-7351  
FAX 904-254-0657

Note:  
Re:MFR  
volumes

Qty sets	Description	Price Each	Total Amount
	Report Covers		2000 <sup>00</sup>
	Report Tabs		
	Report Text		

\*subject to a service charge  
if COD or net 10 days.  
The goods buyer agrees to  
pay any fee if buyer's account  
is in arrears for collection.

Charges: 2000<sup>00</sup>

Tax: 7% 120<sup>00</sup> = 140.00

Freight: \_\_\_\_\_

Deposits: \_\_\_\_\_

Total: ~~2120<sup>00</sup>~~ 2140.00

*[Signature]*



Invoice No. 40871

Palm Coast Utility

TOM'S

LTR

NOT

PAID MS



INDEPENDENT



500 Mason Avenue  
Daytona Beach, Florida 32117  
Telephone 904-252-7351  
FAX 904-254-0657

Date: 12-28-95

Phone: \_\_\_\_\_

Re-Order No.: 27811

Purchase Order No: \_\_\_\_\_

10:07 AM INDEPENDENT PRJ

FAX NO. 9042540657

P. 2

itioned the Florida  
nformation is pro-

ary for us to apply  
of the state. Our  
capital investment  
during 1988.

I we served 7,900  
to invest an addi-  
pliance with the  
The major addi-  
million, and has  
reased the treat-  
il wastewater dis-  
vestment was for  
umping and col-

ally these invest-

Qty.	Description	Price Each	Total Amount
13,000	Rate Increase Letter		2121 <sup>00</sup>
13,000	Envelopes		
	Del'd to B-Z Sealing		
	P/		
	186-100-0000 - RC200		
			AT 2121

Fast due accounts are subject to a service charge of 1 1/2% per month. Terms COD or net 10 days. By acceptance of these goods buyer agrees to pay a reasonable Attorneys fee if buyer's account is turned over to an attorney for collection.

White: Customer  
Canary: Return to Office  
Pink: Home Office  
Gold: Accounting

Charges: 2121<sup>00</sup>

Tax: 12726

Freight: \_\_\_\_\_

Deposits: \_\_\_\_\_

Total: 2,248.26

Signature: \_\_\_\_\_

... investment or investment to be included in our rate base and the rate of return we can earn will be decided by the FPSC in a process called a rate case. This process will take approximately one year to complete. The FPSC staff will conduct a thorough analysis of our water and wastewater systems, the prudence of the investments, our operational effectiveness and service rendering efficiency. They will then make recommendations to the FPSC Commissioners who have been appointed by the Governor and who will then decide what

(over)

Invoice No.

42382

Palm Coast Utility

INDEPENDENT



PRINTING

500 Mason Avenue  
Daytona Beach, Florida 32117  
Telephone 904-252-7351  
FAX 904-254-0657

Date: 3-22-96

Phone: \_\_\_\_\_

Re-Order No.: 27811

Purchase Order No: 17213

~~17217~~

Note:  
Re: Customer  
Notice

Qty.	Description	Price Each	Total Amount
12,000	Notice Letters		1827 <sup>00</sup>
12,000	#10 Envelopes		
12,000	MAIL PROCESS		
	Del'd To B-Z for Mailing		
	186-100-0000-RC200		

Past due accounts are subject to a service charge of 1 1/2% per month. Terms COD or net 10 days. By acceptance of these goods buyer agrees to pay a reasonable Attorneys fee if buyer's account is turned over to an attorney for collection.

White: Customer  
Canary: Return to Office  
Pink: Home Office  
Gold: Accounting

Charges: 1827<sup>00</sup>

Tax: 127.89

Freight: \_\_\_\_\_

Deposits: \_\_\_\_\_

Total: 1954.89

Signature: \_\_\_\_\_



Invoice No. 43114

Palm Coast Utility

186-100-0000-RC200

INDEPENDENT



500 Mason Avenue  
Daytona Beach, Florida 32117  
Telephone 904-252-7351  
FAX 904-254-0657

Date: 5-1-96

Phone:

Re-Order No.: 27811

Purchase Order No:

17265

Qty.	Description	Price Each	Total Amount
	12000 Notice Letters & Envelopes		
	Letters - 10 boxes @ 1200		
	Env. - 4 boxes @ 2500 1 box @ 2000		
	Del'd To B-2 for Mailing		

Note:

Re: Interim Increase Letter

Past due accounts are subject to a service charge of 1 1/2% per month. Terms COD or net 10 days. By acceptance of these goods buyer agrees to pay a reasonable Attorneys fee if buyer's account is turned over to an attorney for collection.

White: Customer  
Canary: Return to Office  
Pink: Home Office  
Gold: Accounting

Charges: 1827<sup>00</sup>

Tax: 127.89

Freight:

Deposits:

Total: 1954.89

Signature: Nancy G. Olin



RR  
 VENDOR  
 UNI 100  
 BATCH  
 RO

PALM COAST UTILITY CORPORATION

AAK

CHECK REQUEST

DATE: 3-26-96

DRAW CHECK  
 TO THE ORDER OF:

NAME US Postmaster  
 STREET Permit # 56  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

AMOUNT	ACCOUNTING CODE				REASON FOR REQUEST
	ACCT	EXP/ SUB	DEPT	COST	
2000 00					Postage for bulk mail
	186	10		RC 200	Rate Increase letters
2000 00	TOTAL AMOUNT OF CHECK				

REQUESTED BY: M. Lopez  
 APPROVED BY: [Signature]



ROLLINS HUDIG H A L L OF N E W Y O R K

BOND PREMIUM REPORT PRINCIPAL: ITT COMMUNITY DEVELOPMENT CORPORATION  
FOR PERIOD: ADDRESS: ATTN: DALENE PEDERSEN  
APR 1996 EXECUTIVE OFFICE  
PALM COAST , FL 32051  
ACCOUNT #: 318120

PRODUCER: ROLLINS HUDIG HALL OF NEW YORK  
TWO WORLD TRADE CENTER, NEW YORK, NY 10048  
(212) 441-2421  
ACCOUNT #:

ITEM NUMBER	EXPIRATION DATE	BOND AMOUNT	BOND DESCRIPTION	PREMIUM	OBLIGEE	STATE	RENEWAL
1.	K04332106-00582 04/04/97	796,200	RATE REFUNDING BOND - NEW	2,436	FLORIDA PUBLIC SERVICE COMMISS	FL	YES

*ORDERED BY Brian Bilinski  
Palm Coast Utility Corp.*

\*\*\*\*\* PRINCIPAL TOTAL \*\*\*\*\*  
PREMIUM: \$2,436

Check should be mailed to:  
Ms. Debra A. Deming, AVP  
Rollins Rudig Hall of New York  
Two World Trade Center, 103rd. Floor  
New York, NY 10048

*Pg. 85 of 85*