

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

ORIGINAL
FILE COPY

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

June 28, 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

RE: Docket No. ~~951~~ S
Application by PALM COAST UTILITY CORPORATION
for a rate increase in Flagler County, Florida

Dear Ms. Bayo:

Enclosed at Staff's request and pursuant to a telephone conversation with Mr. Scott Edmonds for filing in the above docket are an original and fifteen copies of Exhibit ____ (FS-13A), which supercedes Exhibit FS-13 of Frank Seidman's Rebuttal Testimony, along with our Certificate of Service.

FS-13A provides more detail for projected rate case expense for Management and Regulatory Consultants, Inc., and Guastella Associates, Inc., and updates actual vs. estimate for those two firms and the Gatlin, Woods & Carlson.

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. Cowdery
Kathryn G. W. Cowdery

~~3~~ Edmonds
KGWC/met
Enclosures
orig 3

RECEIVED & FILED
FPCO BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

06986 JUN 28 88

FPCO-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

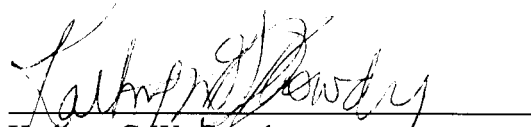
Docket No. 951056-WS

Filed: June 28, 1996

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Palm Coast Utility Corporation's Exhibit FS-13A 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, 4 Ocean Vista Lane, The Hammock, Palm Coast, Florida 32137, on this 28th 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

Docket No. 951056-WS

**ORIGINAL
FILE COPY**

Exhibit ____ (FS-13A)

UPDATED RATE CASE EXPENSE
(Actual and Projected)

DOCUMENT NUMBER-DATE

06986 JUN 28 2008

FPSC-RECEIVED/REPORTING

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

	<u>Actual</u>		<u>Estimate to Complete</u>		
<u>Firm/Consultant</u>	<u>Fees</u>	<u>Costs</u>	<u>Fees</u>	<u>Costs</u>	<u>Totals</u>
M & R Consultants	61,391 ¹	2,161	5,015	400	\$68,967
Guastella Associates	93,792 ²	5,928	12,640*	-----	112,360
Gatlin, Woods & Carlson	124,734 ³	8,334	35,520	7,925	176,513
Southern Appraisal	4,026 ⁴	250	2,275		6,551
<u>PCUC Direct Costs⁵</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>\$283,943</u>	<u>\$43,962</u>	<u>\$55,450</u>	<u>\$14,525</u>	<u>\$397,880</u>

* Includes costs

- ¹ Actual through 6/25/96
- ² Actual through 6/25/96
- ³ Actual through 6/26/96
- ⁴ Actual through 6/14/96
- ⁵ 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, 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

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

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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

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
			<u>\$ 3,144.50</u>

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

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

186-100-0000-RC200

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

10105

PO#

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 ✓
J.M. Guastella Travel 540 m. @ \$.30	162.00

\$ 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

			\$	17,461.00 ✓

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

			\$	18,444.87 ✓
				=====

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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 ✓

 \$ 6,555.00 ✓
 13.00
 88.00

 \$ 6,656.00 ✓
 =====

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

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	195	1.00	\$ 195.00 190.
Associate		150	0.00	0.00
Principal II	135	140	0.50	70.00 67.5
Engineer	95	100	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	190 195	3.00	\$ 585.00 570
Associate	150	0.00	0.00
Principal II	35 140	0.50	70.00 67.50
Engineer	95 100	10.00	1,000.00 950.00
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
			1,769.00 1701.50

Expenses: UPS

20.00 20.00

 \$ ~~1,789.00~~ 1721.50
 =====
 1721.50

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
Expenses: Telephone			18.21
FAX			6.00

			\$ 6,418.71
			=====

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GUASTELLA ASSOCIATES, INC.

Actual/Unbilled, and
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

SUMMARY OF BILLINGS

From June 1 to Completion

	<u>Actual Hours</u>	<u>Projected Hours</u>
Review pre-filed testimony of Dunes, OPC and FPSC; prepare rebuttal material and testimony, related conferences and meetings.	JFG 67.0 Adm. 22.5	
Review Inter. and Doc. Req. of Dunes, OPC and FPSC; prepare and review responses; review motions to compel and responses, pre-hearing orders and issues	JFG 29.5	JFG 2.0
Prepare for and attend deposition, review transcripts of depositions of PCUC, OPC, Staff and Dunes; review and prepare late-filed responses to deposition requests	JFG 19.5 Tech. 3.0	JFG 4.0
Prepare for and attend hearings, assist in preparation of briefs		JFG 55.0 Adm. 5.0

Summary*

Billings through May 31	\$ 74,957.53
Actual charges through June 25	24,762.89
Projected to completion	<u>12,640.00</u>
	\$112,360.42

*Includes time and out-of-pocket expenses

MANAGEMENT & REGULATORY CONSULTANTS, INC.
Expenses

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

Frank Seidman hourly rate - \$85.00



P.O. Bq. 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.	<u>10.00</u>	<u>850.00</u>
	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		<u>28.29</u>
	TOTAL EXPENSES		<u>\$238.36</u>
	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

		HOURS	\$
	PREVIOUS BALANCE		\$ 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

	PREVIOUS BALANCE	HOURS	\$
			5102.72
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.	2.00	170.00
	FOR CURRENT SERVICES RENDERED	44.25	\$3761.25
EXPENSES			
08/31/95	MILEAGE; COMP. W/GATLIN		00.00
08/31/95	LODGING		88.56
08/31/95	MEALS		22.91
	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
 Post. 10/12/95*

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 FOR CURRENT SERVICES RENDERED	12.00 121.50	1020.00 \$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

*Mass
for
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

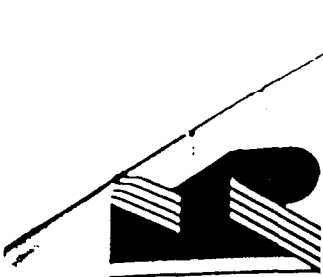
PAYMENTS AND CREDITS FOR EXPENSES

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.
[Signature]

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
 33.00 \$ 765.00 ↓
 \$ 2805.00 ↓

PAYMENTS AND CREDITS FOR EXPENSES
 01/03/96 PAYMENT

-10833.57

=====

BALANCE DUE

\$ 2805.00

17



P.O. Box 13427
Tallahassee, FL 32317-3427
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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~~
~~=====~~
~~\$ 4750.00~~

BALANCE DUE



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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	<u>3.00</u>	<u>255.00</u>
		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 95



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

*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
 42.00 \$ 3570.00

FOR CURRENT SERVICES RENDERED

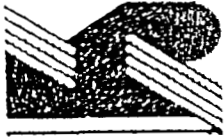
PAYMENTS AND CREDITS FOR EXPENSES

04/30/96 PAYMENT

- 00.00

BALANCE DUE

=====
 \$ 3825.00



P.O. Box 13427
Tallahassee, FL 32317-3427
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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

		HOURS	\$
	PREVIOUS BALANCE		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
=====
\$ 6417.50

BALANCE DUE

MANAGEMENT & REGULATORY CONSULTANTS, INC.
Expenses

Actual 6/1/96 through 6/25/96
not yet billed

MANAGEMENT & REGULATORY CONSULTANTS, INC.

JUNE CHARGES AS OF JUNE 25, 1996

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

10023.00

CONSULTING - RE 1995 RATE CASE

	PREVIOUS BALANCE	HOURS	\$ -----
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 OF BIDDY & DISMUKES; RELATED MEETINGS & TELEPHONE CONFERENCES.	40.00	3400.00
06/17/96 FS	CONSULTING - ASSIST WITH PREPARATION OF POSITIONS ON ISSUES; ATTEND PRE-HEARING CONFERENCE; PREPARE FOR AND ATTEND DEPOSITIONS OF GUESTELLA & AMAYA; PREPARE FOR AND ATTEND MY DEPOSITION; ASSIST WITH RESPONSE TO DISCOVERY REQUESTS.	43.00	3655.00
06/24/96 FS	CONSULTING - READ MY DEPOSITION TRANSCRIPT FOR CORRECTIONS; PREPARE LATE FILE DEPOSITION EXHINITS; PREPARE FOR HEARING.	7.00	595.00
	FOR CURRENT SERVICES RENDERED	126.00	\$10710.00

EXPENSES

06/07/96	MILEAGE 470 MILES @ .30/MILE	141.00
06/07/96	LODGING AND MEALS (APPROX.)	191.63
		=====
	BALANCE DUE	\$11042.63

MANAGEMENT & REGULATORY CONSULTANTS, INC.

Estimate to Complete

MANAGEMENT & REGULATORY CONSULTANTS, INC.

PALM COAST UTILITY CORPORATION

RATE APPLICATION – DOCKET NO. 951056–WS

SUMMARY OF COST TO DATE AND PROJECTED COST TO COMPLETE

Actual Charges Billed Through May 30, 1996		52,509.24
Unbilled Charges through June 25, 1996		11,042.63
TOTAL CHARGES TO DATE (6/12/96)		63,551.87
Projected Additional Services	Hours	
E. Prepare for and present testimony and participate in hearings.	32	2,720.00
F. Assist with post hearing brief.	27	2,295.00
G. Out of pocket expenses	--	400.00
ESTIMATED REMAINING CHARGES FOR SERVICES	59	5,415.00
REVISED TOTAL COST		68,966.87

As of 6/26/96

GATLIN, WOODS & CARLSON
Legal Expenses

Actual/Billed
3/21/95 through 6/25/96

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

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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	

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

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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	

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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).		
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).		
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);		

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Date	Description	Amount	Current Entries
Archived	Conference with R. Jaeger at PSC (.1);		
Archived	Telephone conference with J. Perry (.2);		
Archived	review correspondence (.3); research (.5).		
03/19/96	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);		

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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);		
Archived	Prepare memo to R. Dodrill (.8); edit and transmit affidavit of Notice (.2);		
Archived	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);		
Archived	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		
Archived	Public Counsel's Notice of Intervention, First Set of Interrogatories, First		
Archived	Requests for Production of Documents, and Motion regarding additional		
Archived	interrogatories (.5).		
04/02/96	WLS \$150/hr 2.60 Hours	\$390.00	
Archived	Review documents (.5); Research (1.5);		
Archived	Telephone conferences with B. Bilinski, J. Perry, F. Seidman (.5); Review memo		
Archived	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		
Archived	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		
Archived	(.2); draft response to Public Counsel regarding additional interrogatories		
Archived	(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		

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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		

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

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

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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 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	

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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	

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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).		

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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
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Date	Description	Amount	Current Entries
Archived	with BKG regarding responses (.5); Telephone conference with Consultant		
Archived	(.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); 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); 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,		

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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
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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	

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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	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
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Date	Description	Amount	Current Entries
rchived 5/24/96	Deposition (.2). Flat Chg	\$22.43	
rchived	Postage		
5/24/96 rchived	Flat Chg Photocopy documents 2174 pages @ \$.20 each.	\$434.80	
5/24/96 rchived	BKG \$175/hr .20 Hours Telephone conference with T. Trace.	\$35.00	
5/24/96 rchived	BKG \$175/hr 2.30 Hours Review Dunes documents in preparation for depositions and Hearing.	\$402.50	
5/24/96 rchived	BKG \$175/hr 3.40 Hours Review Public Counsel Interrogatories; preparation for depositions and hearing.	\$595.00	
5/24/96 rchived rchived rchived	WLS \$150/hr 5.50 Hours 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).	\$825.00	
6/17/96	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

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Attorneys at Law
a partnership including a professional association

1709 D Mahan Drive
Tallahassee, Florida 32308
(904) 877-7191

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RE: RATE CASE, DKT. #951056 - WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 5/26/96- 6/25/96

05/28/96	WLS	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).	6.00 hr \$150/hr	\$900.00
05/28/96	BKG	Research regarding rebuttal testimony.	4.50 hr \$175/hr	\$787.50
05/28/96	KWC	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).	4.50 hr \$140/hr	\$630.00
05/29/96	WLS	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).	5.50 hr \$150/hr	\$825.00
05/29/96	BKG	Telephone conference with J. Perry and T. Trace.	.40 hr \$175/hr	\$70.00
05/29/96	BKG	Review Public Counsel discovery.	.40 hr \$175/hr	\$70.00

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Attorneys at Law
a partnership including a professional association

1709-D Mahan Drive
Tallahassee, Florida 32308
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5/29/96	BKG	Review rebuttal testimony.	.70 hr \$175/hr	\$122.50
5/29/96	KWC	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).	4.60 hr \$140/hr	\$644.00
5/30/96	WLS	Telephone conferences with S. Edmonds, B. Bilinski, R. Melson, S. Reilly, J. Perry (1); prepare memos to S. Reilly (.5); prepare notices of deposition (.4); Conference with F. Seidman at GWC (.3); review draft Dunes discovery responses (.5); research (1.6).	4.30 hr \$150/hr	\$645.00
5/30/96	BKG	Telephone conference with S. Reilly.	.20 hr \$175/hr	\$35.00
5/30/96	BKG	Telephone conference with D. Schlobohm.	.20 hr \$175/hr	\$35.00
5/30/96	BKG	Conference with F. Seidman regarding rebuttal testimony.	.90 hr \$175/hr	\$157.50
5/30/96	BKG	Telephone conference with S. Reilly regarding discovery.	.20 hr \$175/hr	\$35.00
5/30/96	BKG	Telephone conference with T. Trace.	.30 hr \$175/hr	\$52.50
5/30/96	KWC	Research and Preparation of PCUC's Response to OPC's 2nd Motion to Compel	5.90 hr \$140/hr	\$826.00

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Attorneys at Law
a partnership including a professional association

1709-D Mahan Drive
Tallahassee, Florida 32308
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(5.15); Telephone conference with
Bilinski regarding staff interrogatories
(.5); Telephone conference with PSC
Counsel regarding same (.25).

5/31/96	BKG	Review Public Counsel discovery regarding on-site inspection.	.40 hr \$175/hr	\$70.00
5/31/96	BKG	Preparation for Hearing.	4.10 hr \$175/hr	\$717.50
5/31/96	KWC	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).	2.25 hr \$140/hr	\$315.00
5/31/96	KWC	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).	.80 hr \$140/hr	\$112.00
5/31/96	WLS	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); edit draft prehearing statement (1).	5.00 hr \$150/hr	\$750.00
6/01/96	BKG	Preparation for Hearing.	1.20 hr \$175/hr	\$210.00

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06/02/96	BKG	Preparation for Hearing.	1.40 hr \$175/hr	\$245.00
06/03/96	WLS	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).	4.20 hr \$150/hr	\$630.00
06/03/96	BKG	Review Public Counsel Discovery.	1.20 hr \$175/hr	\$210.00
06/03/96	BKG	Review Staff Discovery.	.50 hr \$175/hr	\$87.50
06/03/96	BKG	Preparation for Hearing.	4.10 hr \$175/hr	\$717.50
06/03/96	KWC	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).	2.25 hr \$140/hr	\$315.00
06/03/96	KWC	Preparation of PCUC's Response to OPC's 2nd Motion to Compel (3); Prepare Request for Oral Argument regarding same (.25).	3.25 hr \$140/hr	\$455.00
06/03/96	KWC	Research and preparation of PCUC's Objections to OPC's 4th Set of	1.10 hr \$140/hr	\$154.00

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RE: RATE CASE, DKT. #951056 - WS

Interrogatories and Request for
Production of Documents.

16/04/96	WLS	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).	6.50 hr \$150/hr	\$975.00
16/04/96	BKG	Review exhibits and rebuttal testimony; preparation for Hearing.	3.80 hr \$175/hr	\$665.00
16/04/96	KWC	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).	5.75 hr \$140/hr	\$805.00
16/05/96	BKG	Review documents; preparation for witness conference.	3.60 hr \$175/hr	\$630.00
16/05/96	KWC	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).	5.70 hr \$140/hr	\$798.00
16/05/96	WLS	Telephone conferences with J. Perry, R. Adams, D. Schlobohm, C. Spano, B. Reyes,	5.50 hr \$150/hr	\$825.00

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B. Bilinski (1.1); proof draft rebuttal (.5); research (1.7); prepare for depositions (2); review memo from Seidman (.2).

6/06/96	BKG	Conference at Palm Coast with witnesses; preparation for rebuttal.	9.50 hr \$175/hr	\$1,662.50
6/06/96	WLS	Preparation for depositions (5.75); Telephone conferences with R. Melson (.25).	6.00 hr \$150/hr	\$900.00
6/06/96	KWC	Telephone conferences with PCUC regarding discovery (.1); prepare Objection to OPC's 4th Set of Discovery (.7).	.80 hr \$140/hr	\$112.00
6/07/96	BKG	Conference at Palm Coast with rate case witnesses.	9.40 hr \$175/hr	\$1,645.00
6/07/96	WLS	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).	7.40 hr \$150/hr	\$1,110.00
6/07/96	KWC	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).	1.35 hr \$140/hr	\$189.00

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1709 D Mahan Drive
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6/08/96	WLS	Preparation for deposition.	2.00 hr \$150/hr	\$300.00
6/09/96	WLS	Preparation for deposition (.25); Conference with F. Seidman at office of F. Seidman (1.75).	2.00 hr \$150/hr	\$300.00
6/10/96	BKG	Review rate case discovery.	.40 hr \$175/hr	\$70.00
6/10/96	BKG	Review rate case rebuttal.	.60 hr \$175/hr	\$105.00
6/10/96	WLS	Attend deposition of T. Bidy (1.6); prepare Notice of Deposition (.2); attend prehearing 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).	9.00 hr \$150/hr	\$1,350.00
6/10/96	KWC	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).	.75 hr \$140/hr	\$105.00
6/10/96	KWC	Finalize and file Response to Dunes Interrogatories (.35); Prepare rate case expenses Staff Interrogatory Response (.7).	1.05 hr \$140/hr	\$147.00
6/10/96	BKG	Telephone conference with Frank Seidman regarding rebuttal.	.40 hr \$175/hr	\$70.00

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Attorneys at Law
 a partnership including a professional association
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 Tallahassee, Florida 32308
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5/10/96	BKG	Research and drafting of memo regarding deposition.	.20 hr \$175/hr	\$35.00
5/10/96	BKG	Telephone conference with T. Trace.	.20 hr \$175/hr	\$35.00
5/11/96	WLS	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).	8.25 hr \$150/hr	\$1,237.50
5/11/96	KWC	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).	2.00 hr \$140/hr	\$280.00
5/11/96	KWC	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).	2.65 hr \$140/hr	\$371.00
5/11/96	KWC	Preparation of and review Staff Discovery Responses.	.80 hr \$140/hr	\$112.00
5/11/96	BKG	Conference with John Guastella.	.80 hr \$175/hr	\$140.00

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6/12/96	WLS	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).	10.45 hr \$150/hr	\$1,567.50
6/12/96	KWC	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).	5.10 hr \$140/hr	\$714.00
6/13/96	KWC	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).	3.75 hr \$140/hr	\$525.00
6/13/96	BKG	Conference with F. Seidman and K. Cowdery and review of testimony.	2.80 hr \$175/hr	\$490.00
6/13/96	BKG	Telephone conference with T. Trace.	.20 hr \$175/hr	\$35.00
6/13/96	BKG	Research and review rebuttal testimony.	2.30 hr \$175/hr	\$402.50
6/13/96	WLS	Telephone conferences with R. Melson, B. Bilinski, S. Edmonds (.8); prepare	6.10 hr \$150/hr	\$915.00

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Attorneys at Law

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Palm Coast Utility Corporation
2 Utility Drive
Palm Coast, FL 32137

June 26, 1996
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RE: RATE CASE, DKT. #951056 - WS

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).

6/14/96	WLS	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); prepare memo to C. Spano (.2); review correspondence from C. Spano (.4); review and transmit Notices of Deposition (.2); preparation for deposition (.3).	5.40 hr \$150/hr	\$810.00
6/14/96	BKG	Conference with F. Seidman regarding rebuttal testimony.	2.20 hr \$175/hr	\$385.00
6/14/96	KWC	Review and file Response to Staff's 1st Request for Production and review Response to Staff's 1st Set of Interrogatories.	3.00 hr \$140/hr	\$420.00
6/14/96	KWC	Telephone conferences with Guastella, Perry, Seidman regarding discovery responses and rebuttal testimony (1); review draft responses to OPC's 3rd document request (1.5).	2.50 hr \$140/hr	\$350.00
6/16/96	WLS	Proof and edit draft rebuttal testimony.	2.00 hr \$150/hr	\$300.00
6/17/96	BKG	Review rebuttal testimony.	2.10 hr \$175/hr	\$367.50

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RE: RATE CASE, DKT. #951056 - WS

6/17/96	BKG	Telephone conference with J. Guastello.	.30 hr \$175/hr	\$52.50
5/17/96	BKG	Telephone conference with T. Trace.	.30 hr \$175/hr	\$52.50
5/17/96	KWC	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).	2.50 hr \$140/hr	\$350.00
5/17/96	KWC	Receipt and review Citizen's 3rd Motion to Compel (.1), Intervenor County's Memo in Support of Citizens' Motion to Compel (.1), Flagler County Petition to Intervene (.2).	.40 hr \$140/hr	\$56.00
5/17/96	BKG	Telephone conference with T. Trace.	.30 hr \$175/hr	\$52.50
5/17/96	BKG	Telephone conference with J. Perry.	.20 hr \$175/hr	\$35.00
5/17/96	WLS	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	5.80 hr \$150/hr	\$870.00

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RE: RATE CASE, DKT. #951056 - WS

prehearing conference (1); conference
with F. Seidman at GWC (.25).

06/18/96	BKG	Review Issues.	1.00 hr \$175/hr	\$175.00
06/18/96	WLS	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).	5.50 hr \$150/hr	\$825.00
06/18/96	KWC	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).	2.80 hr \$140/hr	\$392.00
06/18/96	KWC	Prepare Response to County's Memo in Support of OPC's Motion to Compel Production of Option Agreement.	2.20 hr \$140/hr	\$308.00
06/18/96	KWC	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).	.30 hr \$140/hr	\$42.00
06/19/96	WLS	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).	4.50 hr \$150/hr	\$675.00

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RE: RATE CASE, DKT. #951056 - WS

6/19/96	BKG	Telephone conference with T. Trace.	.20 hr \$175/hr	\$35.00
6/19/96	BKG	Review Dunes exhibits.	1.10 hr \$175/hr	\$192.50
6/19/96	BKG	Preparation for Hearing.	2.10 hr \$175/hr	\$367.50
6/19/96	KWC	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).	2.75 hr \$140/hr	\$385.00
6/19/96	KWC	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).	8.05 hr \$140/hr	\$1,127.00
6/19/96	KWC	Telephone conference with Guastella regarding Prehearing Conference (.25); with Perry regarding same (.25); Telephone conferences with PSC Edmonds regarding Discovery Orders (.3).	.80 hr \$140/hr	\$112.00
6/20/96	WLS	Preparation for & attendance at Prehearing Conference (3.5); attend deposition of J. Guastella at GWC (5); post deposition conference with F. Seidman and J. Guastella at GWC (.5); prepare for depositions (.5).	9.50 hr \$150/hr	\$1,425.00
6/20/96	KWC	Review and file response to Staff's 1st Interrogatories (2a, 41, 42c, 45) (.25);	1.75 hr \$140/hr	\$245.00

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June 26, 1996
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RE: RATE CASE, DKT. #951056 - WS

Prepare rate case exhibit (1.5).

6/20/96	KWC	Prepare Response to OPC's 3rd Motion to Compel (3.9); Preparation for & attendance at Prehearing (4.25); Prepare list of orders for administrative notice (1.75).	9.90 hr \$140/hr	\$1,386.00
6/20/96	BKG	Review documents in preparation for hearing.	3.70 hr \$175/hr	\$647.50
6/21/96	WLS	Conferences with F. Seidman at PSC and at GWC (.6); Preparation for & attendance at deposition of K. Amaya (1.5); Telephone conferences with R. Melson, B. Brammer, F. Seidman (.5); Preparation for & attendance at deposition of F. Seidman (1.5); Prepare memo to B. Bilinski (.2); Prepare memo to A. Hadeed (.1).	4.40 hr \$150/hr	\$660.00
6/21/96	BKG	Telephone conference with J. Perry.	.20 hr \$175/hr	\$35.00
6/21/96	BKG	Review exhibits.	3.10 hr \$175/hr	\$542.50
6/21/96	BKG	Telephone conference with J. Perry.	.20 hr \$175/hr	\$35.00
6/21/96	KWC	Prepare rate case expense exhibit (2.6); Prepare list of orders to be officially noticed (.5); Prepare and file Response to OPC's 3rd Motion to Compel (1.4).	4.50 hr \$140/hr	\$630.00
6/21/96	KWC	Review Discovery Order (.25); Prepare memo to client regarding same (1.1);	2.10 hr \$140/hr	\$294.00

D. REMICK SUTTON, FIRM

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RE: RATE CASE, DKT. #951056 - WS

Telephone conferences with client (.25);
conference with Seidman regarding same
(.5).

06/23/96	WLS	Preparation for hearing.	3.50 hr \$150/hr	\$525.00
06/24/96	WLS	Attend deposition of C. Spano in Palm Coast (1); pre and post deposition conferences with C. Spano, J. Perry, B. Bilinski (3.25); preparation for hearing (2.5).	6.75 hr \$150/hr	\$1,012.50
06/24/96	BKG	Telephone conference with J. Perry.	.20 hr \$175/hr	\$35.00
06/24/96	BKG	Review Dunes discovery.	1.30 hr \$175/hr	\$227.50
06/24/96	BKG	Telephone conference with R. Melson.	.20 hr \$175/hr	\$35.00
06/24/96	BKG	Telephone conference with F. Seidman.	.30 hr \$175/hr	\$52.50
06/24/96	BKG	Telephone conference with F. Seidman.	.20 hr \$175/hr	\$35.00
06/24/96	BKG	Telephone conference with S. Edmonds.	.20 hr \$175/hr	\$35.00
06/24/96	BKG	Telephone conference with J. Perry.	.20 hr \$175/hr	\$35.00
06/24/96	BKG	Review documents in preparation for hearing.	2.40 hr \$175/hr	\$420.00

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RE: RATE CASE, DKT. #951056 - WS

6/24/96	KWC	Finalize and file rate case expense exhibit (.25); Prepare memo to J. Guastella regarding same (.25); Prepare documents for hearing (2.1); Telephone conferences with Edmonds (.25).	2.85 hr \$140/hr	\$399.00
6/24/96	KWC	Read discovery orders and Prepare memo to client.	1.10 hr \$140/hr	\$154.00
6/25/96	WLS	Preparation for hearing (3); Prepare memo to C. Spano and review memo from C. Spano (.4); Review and serve late filed exhibits (.6); Prepare memos to F. Seidman, J. Guastella (.2); Telephone conferences with B. Bilinski, F. Seidman, S. Edmonds (.8).	5.00 hr \$150/hr	\$750.00
6/25/96	KWC	Prepare memo to client regarding discovery order (1); Telephone conferences with PCUC regarding discovery (.2); research (.3); Telephone conference with Scott Edmonds regarding discovery (.1).	1.60 hr \$140/hr	\$224.00
6/25/96	KWC	Prepare for Hearing (2.3); assist in Discovery responses (1.2).	3.50 hr \$140/hr	\$490.00
6/25/96	BKG	Telephone conference with J. Perry.	.30 hr \$175/hr	\$52.50
Total Legal Services.			324.70 hr	\$49,565.50

--- Costs Advanced ---

6/10/96	Costs advanced B. Kenneth Gatlin, travel reimbursement, Palm Coast, conferences 6/5-6/7/96.	Flat Chg	\$399.86
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RE: RATE CASE, DKT. #951056 - WS

6/10/96	Costs advanced Conference-Call USA, 5/23/96, WLS, Perry, Spano \$93.48; 5/23/96, BKG, Perry, Guastella, Seidman \$138.48.	Flat Chg	\$231.96
6/10/96	Costs advanced Florida Overnight, express packages.	Flat Chg	\$37.29
6/14/96	Costs advanced Leslie D. Veal, reimbursement for copies of customer correspondence from PSC.	Flat Chg	\$4.00
6/14/96	Costs advanced Wayne L. Schiefelbein, travel reimbursement, Palm Coast and Bunnell, on site plant visit and Sapp deposition.	Flat Chg	\$231.42
6/14/96	Costs advanced Kathryn G. W. Cowdery, reimbursement for costs of copies at FSU law library.	Flat Chg	\$5.00
6/17/96	Costs advanced Federal Express, express packages	Flat Chg	\$154.50
6/17/96	Costs advanced Jane Faurot, Court Reporter, Dodrill deposition 6/7/96.	Flat Chg	\$538.80
6/17/96	Costs advanced Accurate Stenotype Reporters, Inc., Biddy deposition, 6/10/96.	Flat Chg	\$330.50
6/18/96	Costs advanced Accurate Stenotype Reporters, Inc., deposition of Kimberly Dismukes, 6/14/96.	Flat Chg	\$300.40

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RE: RATE CASE, DKT. #951056 - WS

6/18/96	Postage (5/26/96 - 6/18/96)	Flat Chg	\$31.25
6/18/96	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. (5/26 thru 6/18)	Flat Chg	\$2,196.00
6/24/96	Costs advanced Narup, Vouvakis & Associates, deposition of Guy Sapp, 6/12/96.	Flat Chg	\$422.80
6/25/96	Photocopy documents 2792 pages @ \$.20. PCUC responses to Staff's 1st Set of Interrogatories 143; PCUC's list of Orders for PSC recognition 47; PCUC's memorandum in Opposition to Public Counsel's 3rd Motion to Compel 346; Exhibit FS-13, 2089; deposition transcripts 49; miscellaneous memos, notices, certificates of service 118. (copies 6/18/96 - 6/25/96)	Flat Chg	\$558.40
6/25/96	Postage (6/19/96 - 6/25/96)	Flat Chg	\$15.04

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2 Utility Drive
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June 26, 1996
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RE: RATE CASE, DKT. #951056 - WS

06/25/96	Costs advanced Wayne L. Schiefelbein, travel reimbursement, Palm Coast, 6/23-24/96.	Flat Chg	\$241.34
06/25/96	Costs advanced Accurate Stenotype Reporters, Inc., Moyers deposition 6/19, \$199.35; Amaya deposition 6/21, \$221.25	Flat Chg	\$420.60
	Total Costs Advanced . . .		----- \$6,119.16
	Current fees and costs:		\$55,684.66
	TOTAL AMOUNT DUE THIS STATEMENT		\$55,684.66

Attorney Information

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	77.20	\$13,510.00
Kathryn W. Cowdery	106.95	\$14,973.00
Wayne L Schiefelbein	140.55	\$21,082.50

GATLIN, WOODS & CARLSON
Legal Expenses

Actual/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
06/26/96 WLS In Process	\$150/hr 6.30 Hours Prepare for hearing (3.5); Telephone conferences with B. Bilinski, F. Seidman, J. Perry, C. Spano, S. Edmonds (1.4); Review and serve late filed deposition exhibit (.5); Review and transmit deposition errata sheet (.2); Review drafts of late filed deposition exhibit (.5); Prepare memos to R. Melson and S. Reilly (.2).	\$945.00	\$945.00
06/26/96 KWC In Process	\$140/hr 1.70 Hours Read 6/25/96 discovery order and Prepare memo to client regarding same (.6); Conference with BKG regarding same (.5); Telephone conference with client regarding same (.5); Telephone conference with S. Edmonds regarding same (.1).	\$238.00	\$1,183.00
06/26/96 KWC In Process	\$140/hr 3.40 Hours Telephone conference with Edmonds regarding rate case expense exhibit additional information (.1); Telephone conference with Seidman regarding same (.1); Telephone conference with Guastella regarding same (.25); Prepare updated exhibit (2.95).	\$476.00	\$1,659.00
06/26/96 KWC In Process	\$140/hr 1.40 Hours Research regarding POD 36 Exhibit C (.2); Telephone conference with PSC Rendell (.1); Telephone conference with Edmonds (.2); Prepare for hearing (.7); research (.2).	\$196.00	\$1,855.00
06/26/96 BKG In Process	\$175/hr .60 Hours Telephone conference with J. Perry and Brian Bilinski.	\$105.00	\$1,960.00
06/26/96 BKG In Process	\$175/hr .50 Hours Review discovery.	\$87.50	\$2,047.50
06/26/96 BKG In Process	\$175/hr 4.10 Hours Review documents in preparation for	\$717.50	\$2,765.00

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 6/27/96 - review of final order

Legal Fees

<u>June, 1996 (beginning 6/27/96)</u>	<u>HOURS</u>	<u>AMOUNT¹</u>
Discovery review, file, discovery responses; consult with client and with consultants; research; review and produce late-filed deposition exhibits)	20.0	\$ 3,200.00
Review Prehearing Order, consult with client	2.0	\$ 320.00
Prepare for Hearing (6/27-6/30)	50.0	\$ 8,000.00
<u>July, 1996</u>		
Prepare for and attend Hearing (7/1-2/96)	50.0	\$ 8,000.00
Read transcript and Prepare and File Brief	80.0	\$12,800.00
<u>August, 1996</u>		
No significant activity	0.0	-----
<u>September, 1996</u>		
Read Staff Recommendation, consult with client	5.0	\$ 800.00
<u>October, 1996</u>		
Attend/monitor PSC Agenda Conference, consult with client	10.0	\$ 1,600.00
Read Final Order, consult with client	<u>5.0</u>	<u>\$ 800.00</u>
TOTAL FEE ESTIMATE TO COMPLETE	222.0	\$35,520.00

¹To reflect hourly rate differences between lawyers, an average rate of \$160/hr. is used for estimated purposes.

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

Estimate to Complete 6/27/96 - review of final order

COSTS

June, 1996 (beginning 6/27/96)

Court Reporters/Transcripts of depositions of Spano, Guastella, and Seidman and Prehearing Conference	\$ 1,500.00
Hearing Travel Expenses (hotel/meals/ mileage 6/29 and 6/30)	600.00
Photocopies/Printing	500.00
Mailing	<u>125.00</u>
June Total	\$ 2,725.00

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
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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	\$ 7,925.00
---------------------------------	-------------

SOUTHERN APPRAISAL CORPORATION

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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 #96-5127paq

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

NERN 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 =	\$1,120

TOTAL AMOUNT DUE: \$4,026

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 =	\$ 400

TOTAL: \$2,275

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	AC200	FILING FEE - RATES
9,000.00	TOTAL AMOUNT OF CHECK				

COPY

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

CHECK REQUIRED BY: 12/20 Date
 Pg. 85 of 95
 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

PALM COAST FL 32137-7366

ACCOUNT NUMBER
071550

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
volumnes

Qty sets	Description	Price Each	Total Amount
	Report Covers		2000 ⁰⁰
	Report Tabs		
	Report Text		

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

Charges: 2000⁰⁰

Tax: 7% 120⁰⁰ 140.00

Freight: _____

Deposits: _____

Total: ~~2120⁰⁰~~ 2140.00

[Signature]

Invoice No. 40871

Palm Coast Utility

TOM'S
LTA
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: _____

PRINTING

07 AM INDEPENDENT PRT

Qty.	Description	Price Each	Total Amount
13,000	Rate Increase Letter		2121 ⁰⁰
13,000	Envelopes		
	Delid to B-Z Co Utility		
	P/		
	186-100-0000 - RC200		
			AT 2121

FAX NO. 9042540657

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.

Write: Customer
Carry: Return to Office
Print: Home Office
Gold: Accounting

Charges: 2121⁰⁰
Tax: 12726
Freight: _____
Deposits: _____
Total: 2248.26

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Signature: _____

itioned the Florida nformation is pro-

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

I we served 7,900 to invest an addi- npliance with the The major addi- 5 million, and has reased the treat- il wastewater dis- vestment was for pumping and col-

ally these invest-

... 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



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~~

PRINTING

Note:
Re: Customer
Notice

Qty.	Description	Price Each	Total Amount
12000	Notice Letters		1827 ⁰⁰
12000	#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: 1827⁰⁰
Tax: 127.89
Freight: _____
Deposits: _____
Total: 1954.89

Signature: _____

Invoice No. 42623

Palm Coast Utility

INDEPENDENT



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

Date: 4-5-96

Phone: _____

Re-Order No.: 28743

Purchase Order No: _____

PRINTING

Re: Customer Notice
(new customers)

Qty.	Description	Price Each	Total Amount
12,000	Statement Stuffer		1160 ⁰⁰

10/10-100-0000-RC 200
OK - rec'd in full util 9/6
M.J. [Signature]

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: 1160⁰⁰
Tax: 260 11.20
Freight: _____
Deposits: _____
Total: ~~1420.00~~ 171.20

Signature: [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 COO 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: 1827⁰⁰
Tax: 127.89
Freight: _____
Deposits: _____
Total: 1954.89

Signature: Harry G. Olin

RR

VENDOR

UNI 100

BATCH

RO

AAK

PALM COAST UTILITY CORPORATION

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	186				Postage for bulk mail
	186	10	0	RC200	Rate Increase letters
2000.00	TOTAL AMOUNT OF CHECK				

REQUESTED BY: M. Lopez
APPROVED BY: J. Perry

PALM COAST UTILITY CORPORATION

RR 143
VENDOR UNI100
BATCH RO 01
AAK

CHECK REQUEST

DATE: 5-1-96

DRAW CHECK TO THE ORDER OF: NAME U.S. Postmaster
STREET Permit # 56
CITY Palm Coast STATE FL ZIP CODE 32137

MAY 06 1996

AMOUNT	ACCOUNTING CODE				REASON FOR REQUEST
	ACCT	EXP/SUB	DEPT	COST	
		401 675			
3,000.00	186	100	0000	RC200	Mailing of interim rate increase letter by 2nd printing - checked bulk mail balance
3,000	TOTAL AMOUNT OF CHECK				

Hand deliver
Do not mail

APPROVED BY: [Signature] ASAP Pg. 94 of 95
CHECK REQUIRED BY:

ROLLINS HUDIG HALL OF NEW YORK

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

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