

ORIGINAL
FILE COPY

Supplemental Exhibit _____ (FS-13B)
Updated Rate Case Expense

**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	66,151 ¹	2,780	3,655	-----	\$72,586
Guastella Associates	100,655 ²	8,540	9,272	1,100	119,567
Gatlin, Woods & Carlson	141,514 ³	10,757	20,515	4,700	177,486
Southern Appraisal	11,345 ⁴	250	4,400	125	16,120
<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>\$319,665</u>	<u>\$49,616</u>	<u>\$37,842</u>	<u>\$12,125</u>	<u>\$419,248</u>

¹ Actual through 7/9/96

² Actual through 7/10/96

³ Actual through 7/10/96

⁴ Actual through 7/9/96

⁵ Actual through 6/21/96

MAMAGEMENT & 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 June 30, 1996		
Fees	743.75	63,218.75
Expenses		2,408.53
Unbilled Charges through July 9, 1996 [re: draft of late filed exhibits & supplemental rebuttal to revised OPC testimony]		
Fees	34.5	2,932.50
Expenses		371.89
TOTAL CHARGES TO DATE (7/9/96)		68,931.67
Projected Additional Services	Hours	
Complete supplemental rebuttal & late filed exhibits	8	680.00
Prepare for and participate in additional day of hearings.	8	680.00
Assist with post hearing brief.	27	2,295.00
ESTIMATED REMAINING CHARGES FOR SERVICES	43	3,655.00
REVISED TOTAL COST		72,586.67

As of 7/9/96

7/11/96

B. Kenneth Gatlin, P.A.
Client Ledger Card

PAGE 1

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
06/27/96 BKG In Process	\$175/hr 2.50 Hours Preparation for Hearing; review documents.	\$437.50	\$437.50
06/27/96 BKG In Process	\$175/hr 1.90 Hours Review OPC Discovery.	\$332.50	\$770.00
06/27/96 WLS In Process	\$150/hr 7.50 Hours Prepare for Hearing (5.8); Telephone conferences with B. Bilinski, C. Spano (.8); Review and serve late filed deposition exhibit and errata sheet (.4); Review late filed deposition exhibits (.2); Review and file proofs of publication of Notice of Hearing (.3).	\$1,125.00	\$1,895.00
06/27/96 In Process	Flat Chg Costs advanced Florida Public Service Commission, copy of Prehearing Transcript.	\$11.20	\$1,906.20
06/27/96 KWC In Process	\$140/hr 3.30 Hours Prepare rate case expense exhibit FS 13A (.5); Preparation for Hearing (1.1); review discovery responses, Telephone conferences client regarding same (1.7).	\$462.00	\$2,368.20
06/28/96 WLS In Process	\$150/hr 5.00 Hours Prepare for hearing (2.9); Telephone conferences with R. Melson, S. Reilly, S. Edmonds, B. Reyes, J. Guastella, J. Perry (1.6); Review and serve late filed deposition exhibits (.5).	\$750.00	\$3,118.20
06/28/96 BKG In Process	\$175/hr .80 Hours Review OPC Discovery.	\$140.00	\$3,258.20
06/28/96 BKG In Process	\$175/hr 5.30 Hours Review documents in preparation for Hearing.	\$927.50	\$4,185.70
06/28/96 KWC In Process	\$140/hr 8.00 Hours Review and file discovery responses (2.8); Telephone conferences with client	\$1,120.00	\$5,305.70

7/11/96

B. Kenneth Gatlin, P.A.
Client Ledger Card

PAGE 2

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

906

Date	Description	Amount	Current Entries
	regarding same (.25); Telephone conference with Reilly (.1); Telephone conference with Dismukes (.1); file update Ex. FS-13A (.25); Preparation for Hearing (4.5).		
06/29/96 In Process	WLS \$150/hr 4.50 Hours Prepare for Hearing.	\$675.00	\$5,980.70
06/29/96 In Process	BKG \$175/hr 3.50 Hours Review documents in preparation for Hearing.	\$612.50	\$6,593.20
06/30/96 In Process	WLS \$150/hr 8.00 Hours Prepare for Hearing (3.5); conference with witnesses and company officials in Palm Coast (4.5).	\$1,200.00	\$7,793.20
06/30/96 In Process	BKG \$175/hr 2.50 Hours Review documents in preparation for Hearing.	\$437.50	\$8,230.70
06/30/96 In Process	BKG \$175/hr 3.50 Hours Conference with witnesses at Palm Coast.	\$612.50	\$8,843.20
07/01/96 In Process	WLS \$150/hr 11.50 Hours Prepare for and attend Hearing in Palm Coast.	\$1,725.00	\$10,568.20
07/01/96 In Process	BKG \$175/hr 1.50 Hours Review documents in preparation for Hearing.	\$262.50	\$10,830.70
07/01/96 In Process	BKG \$175/hr 10.00 Hours Attendance at Hearing in Palm Coast.	\$1,750.00	\$12,580.70
07/01/96 In Process	Flat Chg Costs advanced C & N Reporters, copies of John Guastella and Frank Seidman's deposition transcripts.	\$303.70	\$12,884.40
07/02/96 In Process	WLS \$150/hr 9.70 Hours Attend Hearing in Palm Coast.	\$1,455.00	\$14,339.40
07/02/96 In Process	BKG \$175/hr 1.00 Hours Review in preparation for Hearing.	\$175.00	\$14,514.40

7/11/96

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

906

Date	Description	Amount	Current Entries
07/02/96 In Process	BKG \$175/hr 9.70 Hours Attendance at Hearing in Palm Coast.	\$1,697.50	\$16,211.90
07/08/96 In Process	WLS \$150/hr .75 Hours Review exhibits (.3); Telephone conference with C. Spano (.25); review and transmit late filed exhibit (.2).	\$112.50	\$16,324.40
07/08/96 In Process	BKG \$175/hr .30 Hours Telephone conference with T. Trace.	\$52.50	\$16,376.90
07/08/96 In Process	Flat Chg Costs advanced B. Kenneth Gatlin, travel reimbursement, Palm Coast Rate Case Hearing, 6/29/96 - 7/3/96.	\$777.95	\$17,154.85
07/08/96 In Process	Flat Chg Photocopy documents 4271 pages @ \$.20 each. Includes: late filed exhibits, 301; Exhibit FS-13A, 2157; Response to OPC's 4th Set of Discovery, 147; Response to OPC's 2nd POD, 203; copies for Melson, 82; transcripts, 347; Prehearing Order, 44; Proof of Publication, 102; handouts for Hearing, 888.	\$854.20	\$18,009.05
07/09/96 In Process	BKG \$175/hr .30 Hours Telephone conference with Frank Seidman.	\$52.50	\$18,061.55
07/09/96 In Process	Flat Chg Costs advanced Narup, Vouvakis & Associates, copy of Charles Spano's deposition transcript.	\$61.25	\$18,122.80
07/09/96 In Process	Flat Chg Costs advanced Wayne L. Schiefelbein, travel reimbursement, Palm Coast Rate Case Hearing, 6/30/96-7/3/96.	\$414.63	\$18,537.43
07/09/96 In Process	WLS \$150/hr 2.60 Hours Telephone conferences with F. Seidman, S. Reilly (.5); review documents (1); research (1); prepare memo to J. Guastello (.1).	\$390.00	\$18,927.43
07/09/96 In Process	BKG \$175/hr .30 Hours Telephone conference with Frank Seidman.	\$52.50	\$18,979.93

7/11/96

B. Kenneth Gatlin, P.A.
Client Ledger Card

PAGE 4

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

906

Date	Description	Amount	Current Entries
07/09/96 In Process	BKG \$175/hr Review rebuttal testimony.	.50 Hours \$87.50	\$19,067.43
7/10/96 In Process	WLS \$150/hr Telephone conferences with S. Reilly, G. Su, F. Seidman (.5); review and transmit document (.2); review fax from F. Seidman (.2).	.90 Hours \$135.00	\$19,202.43

GUASTELLA ASSOCIATES, INC.

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

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

PALM COAST UTILITY CORPORATION SUMMARY OF BILLINGS

	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
Actual through July 10, 1996	\$ 100,655.00	\$ 8,539.56	\$ 109,194.56

Projected to completion:

Review rebuttal and additional rebuttal,
 prepare for and attend additional
 hearings in Tallahassee. Assist in
 preparation of briefs and follow-up
 work.

JFG 48 hrs., Admin. 4 hrs.

9,272.00	1,100.00	10,372.00
-----	-----	-----
\$ 109,927.00	\$ 9,639.56	\$ 119,566.56
=====	=====	=====

SOUTHERN APPRAISAL CORPORATION
Appraisers - Consultants - Realtors

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

800 S. Nova Road, Suite M
Ormond Beach, Florida 32174
Phone (904)672-4533
FAX (904)672-9214
Email: sac@notry.com

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

July 11, 1996

Mr. Wayne L. Schiefelbein, Esq.
Gatlin, Woods & Carlson
The Mahan Station
1709-D Mahan Drive
Tallahassee, FL 32308

Re: Summary of research, deposition, preparation of pre-file and rebuttal testimony, appearance at PSC hearings of 7/1/96 and 7/2/96 relative to FCUC rate case and related appraisals, etc, including existing (to date) and anticipated completion costs and expenses.

For services rendered in accordance with your request for research and related services for the above captioned case.

This Summary reflects charges incurred through 7/09/96

Charles D. Spano, Jr., MAI	23.25 hours @ \$125	= \$ 9,125
Peter A. Gagne	27.25 hours @ \$80	= \$ 2,220
Costs - mileage, etc.	Lump sum	= \$ 250

TOTAL Through 7/9/96: = \$11,595

TOTAL AMOUNT DUE Through 7/9/96: \$11,595

Anticipated cost to complete assignment including research and 7/19/96 PSC hearing in Tallahassee:

Continuing review of Sapp sales data and preparation for hearing; preparation of rebuttal pre-file testimony	\$3,200
PSC hearing, 7/19/96, one day @ \$125/hour	\$1,200
Costs - travel to Tallahassee, mileage, etc.	<u>\$ 125</u>

Estimated Completion Costs: \$4,525

World Wide Web Address: <http://www.notry.com/sac.htm>