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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

December 14, 2005

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

HAND DELIVERY

COMMISSION
CLERK

05 DEC 14 AM 10:08

RECEIVED-PPSC

Re: Docket No.: 050281-SU; Application of Plantation Bay Utility Company for Increase in Water and Wastewater Rates in Volusia County, Florida
Our File No.: 36062.06

Dear Ms. Bayo:

Plantation Bay Utility Company (the *Utility*) provides the following supplemental responses to the Staff's First Set of Data Requests dated September 12, 2005:

19. The following items relate to the utility's requested rate case expense.

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____

(a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.

RESPONSE: Please refer to attached Exhibit "A". The Utility's rate case expense will be provided.

(b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

RESPONSE: Please refer to attached Exhibit "A". The Utility's rate case expense will be provided.

DOCUMENT NUMBER-DATE

11616 DEC 14 08

FPSC-COMMISSION CLERK

Ms. Blanca Bayo, Commission Clerk
Florida Public Service Commission
December 14, 2005
Page 2

- (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.

RESPONSE: Please refer to attached Exhibit "A". The Utility's rate case expense will be provided.

- (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.

RESPONSE: Please refer to attached Exhibit "A". The Utility's rate case expense will be provided. The Utility's rate case expense will be provided.

- (e) Please provide and itemized list of all other costs estimated to be incurred through the PAA process.

RESPONSE: Please refer to attached Exhibit "A". The Utility's rate case expense will be provided.

Should you have any questions regarding these responses, please do not hesitate to contact me.

Very truly yours,


VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Rosanne Gervasi, Esquire, Office of General Counsel (w/enc.) (by hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/enc.) (by hand delivery)
Mr. Bart Fletcher, Division of Economic Regulation (w/enc.) (by hand delivery)
Mr. Douglas R. Ross, Jr. (w/enc.)
Ms. Jean Trinder (w/ enc.)
Mr. Frank Seidman (w/ enc.)
Robert C. Nixon, CPA (w/ enc.)

PLANTATION BAY UTILITY COMPANY.
 SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE
 ASSUMING RESOLUTION AT PAA
 DOCKET NO.: 050281-WS

ROSE, SUNDSTROM & BENTLEY, LLP
ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Time Charges</u>	<u>Expenses</u>	<u>Total</u>
April 2005	05/20/05	\$ 275.50	\$ 7.13	\$ 282.63
May 2005	06/24/05	\$ 100.00	\$ 4.00	\$ 104.00
July 2005	08/18/05	\$ 725.00	\$ 4,016.40 ¹	\$ 4,741.40
August 2005	09/26/05	\$ 2,550.00	\$ 1,565.83 ²	\$ 4,115.83
September 2005	10/28/05	\$ 4,450.00	\$ 517.89	\$ 4,967.89
October 2005	11/23/05	\$11,275.00	\$ 457.65	\$11,732.65
TOTAL ACTUAL BILLINGS THROUGH 11/23/05		\$19,375.50	\$ 6,568.90	\$25,944.40
UNBILLED TIME FROM 11/24/05 TO 12/05/05		\$13,825.00	\$ 1,629.43	\$ 15,454.43

ESTIMATE TO COMPLETE THROUGH PAA

Review Staff data requests, prepare responses to same; review supplemental audit; prepare response to same; prepare updated rate case expense schedule, telephone conferences with Mr. Ross, Ms. Trinder, Mr. Nixon and Mr. Seidman re same; review staff recommendation; conferences with Mr. Ross, Ms. Trinder, Mr. Nixon and Mr. Seidman concerning same; travel to Tallahassee and attend PSC Agenda Conference; review PAA Order; draft customer notices, revised Tariffs and miscellaneous post PAA matters - 60.0 hours

Total Estimate to Complete	\$15,000.00	\$3,000.00 ³	\$18,000.00
----------------------------	-------------	-------------------------	-------------

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	\$48,200.50	\$11,198.33	\$59,398.83
---	--------------------	--------------------	--------------------

-
- ¹ Includes \$4,000 filing fee
- ² Includes additional \$1,500 filing fee.
- ³ Includes travel, food and accommodation (mileage @ \$0.405 per mile Altamonte Springs to Tallahassee), to attend agenda conference, postage, photocopying, telephone, facsimile and other expenses.



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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783535

PLANTATION BAY UTILITIES
C/O DOUGLAS B ROSS, JR.
2379 BEVILLE RD
DAYTONA BEACH, FL 32119

INVOICE # 31744
NOVEMBER 23, 2005
FILE # 06062-0006

PAGE 1

MATTER 2005 RATE CASE

10/03/05	TRAVEL TO TALLAHASSEE FOR PSC AGENDA.	4.00
10/03/05	PREPARE RESPONSES TO DATA REQUESTS, RATE CASE LEGAL EXPENSE SCHEDULE; INTRA-OFFICE CONFERENCE RE: INVOICES FOR LEGAL SERVICES.	1.00
10/04/05	ATTEND PSC AGENDA CONFERENCE RE: INTERIM RATES; RETURN TO ORLANDO; LETTER TO MR. ROSS CONCERNING SAME; TELEPHONE CONFERENCE WITH MS. LINGO REGARDING CONSUMPTION DATA.	5.40
10/04/05	PREPARE TEMPLATE FOR RATE CASE EXPENSE; COMMUNICATIONS WITH MR. ROSS RE: SAME; PREPARE FOR SCHEDULE OF LEGAL RATE CASE EXPENSE.	1.00
10/05/05	PREPARE RESPONSE TO STAFF DATA REQUESTS.	1.50
10/06/05	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MR. NIXON AND MR. SEIDMAN RE: SAME.	3.50
10/07/05	COMMUNICATIONS WITH MR. ROSS, MR. SEIDMAN, MS. TRINDER, MR. NIXON RE: RESPONSES TO STAFF'S FIRST SET OF DATA REQUESTS; PREPARE RESPONSES TO STAFF'S FIRST SET OF DATA REQUESTS; COMMUNICATIONS AND TELEPHONE CONFERENCE WITH MR. FLETCHER (PSC) RE: CUSTOMER NOTICES.	4.00
10/07/05		0.00
10/10/05	REVIEW AND ADD PROVISIONS TO RESPONSES TO DATA REQUESTS.	0.90
10/10/05	PREPARE RESPONSES TO STAFF DATA REQUESTS; COMMUNICATIONS WITH MR. ROSS, MS. TRINDER, MR. NIXON AND MR. SEIDMAN RE: SAME.	4.50
10/11/05	PREPARE RESPONSES TO STAFF'S FIRST SET OF DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. ROSS, MS. TRINDER, MR. NIXON.	5.00

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F.E.I. # 59-2783536

PLANTATION BAY UTILITIES

INVOICE # 31744
NOVEMBER 23, 2005
FILE # 36062-0006

PAGE 2

	MR. SEIDMAN AND MR. WETHERALL RE: SAME; TELEPHONE CONFERENCE WITH ATTORNEY GERVASI (PSC) RE: DELAY IN REESPONDING TO THREE DATA REQUESTS.	0.00
10/11/05		
10/12/05	PREPARE RESPONSES TO STAFF'S FIRST SET OF DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. ROSS, MS. TRINDER, MR. WETHERALL, MR. NIXON AND MR. SEIDMAN RE: SAME; COMMUNICATIONS WITH MS. TRINDER, MR. WETHERALL, MR. NIXON AND MR. SEIDMAN RE: SAME.	4.50
10/12/05		0.00
10/14/05	TELEPHONE CONFERENCE WITH MS. TRINDER WHO TELEPHONED.	0.30
10/17/05	COMMUNICATIONS WITH MR. SEIDMAN RE: INFORMATION.	0.10
10/18/05	COMMUNICATIONS WITH MR. FLETCHER RE: ESCROW AGREEMENT; PREPARE NOTICE OF FILING NOTICE TO CUSTOMERS; COMMUNICATIONS WITH MS. TRINDER RE: SAME; COMMUNICATIONS WITH MR. ROSS AND MS. TRINDER RE: COMPLETION OF DATA REQUESTS.	0.50
10/18/05		0.00
10/19/05	TELEPHONE CONFERENCE WITH ATTORNEY GERVASI RE: RESPONSES TO DATA REQUESTS AND TELEPHONE CONFERENCE WITH STAFF AND UTILITY TO DISCUSS PRO FORMA TEST YEAR; COMMUNICATIONS WITH MR. ROSS, MS. TRINDER, MR. NIXON AND MR. SEIDMAN RE: SAME.	0.80
10/19/05		0.00
10/20/05	TELEPHONE CONFERENCE WITH ATTORNEY GERVASI RE: TELEPHONE CONFERENCE NEXT WEEK; COMMUNICATIONS WITH MR. NIXON, MR. ROSS AND MS. TRINDER RE: SAME; COMMUNICATIONS WITH MR. ROSS RE: CUSTOMER MEETING, INTERIM RATES.	1.00
10/20/05	CUSTOMER NOTICES; FAX TO MR. ROSS, ET. AL, RE: STAFF'S THIRD SET OF DATA REQUESTS; REVIEW SAME.	0.00
10/21/05	COMMUNICATIONS WITH ATTORNEY GERVASI (PSC) AND MR. ROSS RE: TELEPHONE	0.30

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PLANTATION BAY UTILITIES

INVOICE # 31744
NOVEMBER 23, 2005
FILE # 36062-0006

PAGE 3

DATE	DESCRIPTION	AMOUNT
10/24/05	CONFERENCE NEXT WEEK. COMMUNICATIONS WITH MR. RENDELL (PSC) RE: SYNOPSIS; LETTER TO MS. BAYO RE: SAME.	0.20
10/25/05	ATTEND CONFERENCE CALL WITH PSC STAFF RE: PRO FORMA TEST YEAR; CONFERENCE CALL WITH PBUC PERSONNEL RE: COMPLETION OF DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. ROSS RE: SAME AND INTERIM RATE ORDER; COMMUNICATIONS WITH MS. TRINDER AND MR. LINGO RE: RESPONSES TO DATA REQUESTS 39 AND 40; COMMUNICATIONS WITH MS. BOCUZZI RE: NOTICE OF INTERIM RATE INCREASE AND PREPARE AFFIDAVIT OF MAILING; PREPARE RESPONSES TO DATA REQUESTS.	3.50
10/25/05	LETTER TO MR. ROSS RE: TEN CUSTOMER OBJECTIONS TO RATE INCREASE; TELEPHONE CONFERENCE WITH ATTORNEY GERVASI (PSC) RE: SAME; COMMUNICATIONS WITH MR. DE CHARIO AND MS. TRINDER RE: DOCUMENTS RESPONDING TO STAFF'S DATA REQUESTS.	0.00
10/26/05	REVIEW AND RESPOND TO SEVERAL PIECES OF CORRESPONDENCE FROM MR. ROSS REGARDING UPCOMING CUSTOMER MEETING.	1.20
10/27/05	COMMUNICATIONS WITH MS. TRINDER, MR. ROSS AND STAFF RE: DOCUMENTS RESPONSE TO STAFF DATA REQUESTS; COMMUNICATIONS WITH MS. BOCUZZI RE: NOTICE OF INTERIM RATE INCREASE.	0.60
10/27/05	COMMUNICATIONS WITH MR. DE CHARIO, MR. ROSS AND MS. TRINDER RE: RESPONSES TO STAFF'S DATA REQUESTS; TELEPHONE CONFERENCE WITH MR. ROSS RE: QUESTIONS CONCERNING POSSIBLE SALE OF UTILITY TO FLAGLER COUNTY; PREPARE RESPONSES TO DATA REQUESTS.	0.40
10/31/05		1.00
10/31/05		0.00
10/31/05		45.10

11,275.0

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F.E.I. # 59-2783536

PLANTATION BAY UTILITIES

INVOICE # 31744
NOVEMBER 23, 2005
FILE # 36062-0006

PAGE 4

FEDERAL EXPRESS	32.40	
TRAVEL EXPENSE	38.51	
TELECOPIER	23.00	
OPERATOR CONFERENCE CALL	6.49	
PHOTOCOPIES	357.25	
TOTAL COSTS ADVANCED		457.65
TOTAL STATEMENT		\$11,732.65

PLEASE REFER TO INVOICE # WHEN REMITTING

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 012/13/05
 Docket No. 050281-WS; Plantation Bay Utility Company

BILLED EXPENSE

		Prepare U&U and F' Scheds.	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	46.50	31.25	1.50		79.25
Billing Rate: \$100/125/ hr	Amount	\$4,650.00	\$3,143.75	\$150.00	\$171.70	\$8,115.45

PROJECTED REMAINING EXPENSE

			Assist w/ & Repond to Data Req. & New Info.	Prepare for and Attend Agenda	Exp. (est.)	Totals
Frank Seidman	Hours		22.75	4.00	50.00	22.75
Billing Rate: \$100/125/ hr	Amount	\$0.00	\$2,843.75	\$500.00	\$250.00	\$3,593.75

Cumulative Total, Billed and Remaining \$11,709.20



P.O. Box 13427
 Tallahassee, FL 32317-3427
 Phone or Fax (850) 877-0673
 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. JEAN TRINDER
 PLANTATION BAY UTILITY CO.
 c/o INTERVEST CONSTRUCTION, INC.
 2379 BEVILLE ROAD
 DAYTONA BEACH, FL 32119

11/14/05
 20052.00

CONSULTING -- DOCKET NO. 050281-WS - USED & USEFUL

PREVIOUS BALANCE \$1375.00

<u>Week of:</u>	HOURS	
10/03/05 FS CONSULTING - RESPOND TO PSC STAFF REQUESTS.	4.50	450.00
10/10/05 FS CONSULTING - RESPOND TO PSC STAFF REQUESTS; CONFERENCE CALL.	11.50	1150.00
10/24/05 FS CONSULTING - E-COMM. RE PSC STAFF REQUESTS.	<u>0.75</u>	<u>75.00</u>
FOR CURRENT SERVICES RENDERED	16.75	\$1675.00

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES
 11/14/05 PAYMENT, as of - 0.00
 =====
 BALANCE DUE \$3050.00

Please note: Effective for services beginning 11/01/05, the hourly billing rate will be 125.00.



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 Tallahassee, FL 32317-3427
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 e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. JEAN TRINDER
 PLANTATION BAY UTILITY CO.
 C/O INTERVEST CONSTRUCTION, INC.
 2379 BEVILLE ROAD
 DAYTONA BEACH, FL 32119

12/12/05
 20052.00

CONSULTING - DOCKET NO. 050281-WS - USED & USEFUL

PREVIOUS BALANCE \$3050.00

<u>Week of:</u>		HOURS	
11/07/05	FS CONSULTING - UPDATE RATE CASE EXPENSE EXHIBIT; REVIEW RESPONSES TO STAFF REQUESTS.		
	FOR CURRENT SERVICES RENDERED	<u>0.75</u>	<u>93.75</u>
		0.75	\$ 93.75

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES	
11/17/05 PAYMENT	-1375.00
	=====
BALANCE DUE	\$1768.75

Plantation Bay Utility Company
Actual and Estimated Rate Case Accounting Expense
As of December 12, 2005
Staff Supplemental 1st Data Request - Question 19

Line No.	Cronin, Jackson, Nixon & Wilson CPA's Actual billed expense -Month of Service	Invoice Date	Time Charges	Out of Pocket	Total
1	May, 2005	06/09/05	\$ 11,800	\$ 136	\$ 11,936
2	June, 2005	07/11/05	4,594	39	4,633
3	July, 2005	08/05/05	22,940	939	23,879
4	August, 2005	09/19/05	4,114	944	5,058
5	September, 2005	10/13/05	8,817	28	8,845
6	October, 2005	11/09/05	14,879	265	15,144
7	November, 2005	12/08/05	18,798	225	19,023
8	Total actual expense through 11-30-05		<u>85,942</u>	<u>2,576</u>	<u>88,518</u>
9	<u>Actual Unbilled Expense</u>				
10	December, 2005:				
11	R. Nixon - Review & revise 4th Data request; Conf. with Ms.				
12	Lord related to same; Calculate CIAC options; Review Staff				
13	Proposal on CIAC; Conf. with Mgt. re same; Review 2nd PSC				
14	Audit; Review 2nd Audit response - 19 Hrs. @ \$185		3,515		3,515
15	P. Dechario - Prepare responses to 4th Data Request & Supplemental Data				
16	requests, Prepare response to 2nd PSC Audit - 41 Hrs. @ \$130		5,330		5,330
17	Clerical - 1.75 Hrs. @ \$38		67	200	267
18	Total unbilled expense through 12-12-05		<u>8,912</u>	<u>200</u>	<u>9,112</u>
19	Total Actual Billed & Unbilled Expense through 12-12-05		<u>94,854</u>	<u>2,776</u>	<u>97,630</u>
20	<u>Estimate to Complete</u>				
21	Answer anticipated additional Staff Data Requests:				
22	R. Nixon - 8 hrs. @ \$185		1,480		1,480
23	P. Dechario - 16 hrs. @ \$130		2,080		2,080
24	Clerical - 4 hrs. @ \$38		152		152
25	Out of pocket expense		-	75	75
26			<u>3,712</u>	<u>75</u>	<u>3,787</u>
27	Review Staff Recommendation & conferences with management and				
28	attorneys				
29	R. Nixon - 10 hrs. @ \$185		1,850		1,850
30	P. Dechario - 8 hrs. @ \$130		1,040	100	1,140
31			<u>2,890</u>	<u>100</u>	<u>2,990</u>
32	Prepare for and attend PSC Agenda Conference				
33	P. Dechario - 24 hrs. @ \$130		3,120	600	3,720
34	Review PAA Order & proof rates & revenues				
35	R. Nixon - 4 hrs. @ \$185		740		740
36	P. Dechario - 6 hrs. @ \$130		780	50	830
37			<u>1,520</u>	<u>50</u>	<u>1,570</u>
38	Total estimate to complete		<u>11,242</u>	<u>825</u>	<u>12,067</u>
39	Total actual and estimated expense as of 8-31-05		<u>\$ 106,096</u>	<u>\$ 3,601</u>	<u>\$ 109,697</u>

**CRONIN, JACKSON, NIXON & WILSON
CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

JAMES L. CARLSTEDT, CPA	ROBERT C. NIXON, CPA
JOHN H. CRONIN, JR., CPA	JEANETTE SUNG, CPA
PAUL E. DECHARIO, CPA	HOLLY M. TOWNER, CPA
KATHERINE U. JACKSON, CPA	REBECCA G. VOITTEIN, CPA
ROBERT H. JACKSON, CPA	JAMES L. WILSON, CPA

FACSIMILE TRANSMITTAL SHEET

TO Valerie Lord, Esq.	FROM Robert C. Nixon
COMPANY Rose, Sundstrom & Bentley, LLP	DATE 12/13/05
FAX NUMBER (407) 830-8522	TOTAL NO. OF PAGES INCLUDING COVER 10
CLIENT NAME & NO. Plantation Bay #548	

URGENT HARD COPY WILL WILL NOT FOLLOW BY MAIL PLEASE COMMENT

NOTES/COMMENTS:

Back up to Rate Case Expense update.

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CLEARWATER, FLORIDA 33765
E-MAIL: CPAS@CJNW.NET

PHONE (727) 791-4020

FAX (727) 797-3602

Cronin, Jackson, Nixon & Wilson
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CLEARWATER, FLORIDA 33765-4432
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FACSIMILE
(727) 797-3602
e-mail
cpas@cljw.net

INVOICE

December 8, 2005

Plantation Bay Utility Company
2359 Beville Road
Daytona Beach, FL 32119

#548

For professional services rendered during November 2005, as follows:

1. Work related to the ongoing rate case including responses to staff's third and fourth document requests; conferences with management and PCC staff regarding same; review of first staff audit and begun preparing response; analyze projected CIAC alternative and new service availability policy, as set forth on the enclosed detail worksheet.	\$ 18,798.00
2. Telephone, copies, and federal express charges.	<u>225.21</u>
Total	<u>\$ 19,023.21</u>

Client: 548 PLANTATION BAY UTILITY COMPANY
 Alpha: PLANTATION

Owner: RCN NIXON
 Biller: RCN NIXON
 Office: MAIN Main Office
 Group: ALL

Engage: GEN General
 Contract Amount: \$0.00
 Biller: RCN NIXON
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	11/01/05		1,689.25	97,411.20	96,571.89	-839.21	0.00		R
Nov 2006									
Work Code 197 TYPING									
DID DeCHARIO	11/02/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/03/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/04/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/09/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/21/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/28/05	BT	1.00	38.00			38.00		Rate: 38.00
DID DeCHARIO	11/29/05	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	11/30/05	BT	2.00	76.00			76.00		Rate: 38.00
Work Code 197 TYPING Total:			4.50	171.00	0.00	0.00	171.00		
Work Code 198 MISCELLANEOUS									
DID DeCHARIO	11/02/05	BT	0.25	9.50			9.50		Rate: 38.00

Client ID: 548 PLANTATION BAY UTILITY COMPANY Engagement: GEN General

Printed By CLH

Cronin, Jackson, Nixon & Wilson, CPA's

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For the Dates: 1/01/1980 - 11/30/2005

Detail Worksheet

12/06/2005 9:28:45 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
DID DeCHARIO	11/04/05	BT	0.50	19.00			19.00		
								Rate:	38.00
DID DeCHARIO	11/08/05	BT	0.50	19.00			19.00		
								Rate:	38.00
DID DeCHARIO	11/30/05	BT	0.25	9.60			9.50		
								Rate:	38.00
Work Code 198 MISCELLANEOUS Total:			1.50	57.00	0.00	0.00	57.00		
Work Code 901 TELEPHONE									
ALL Staff	11/13/05	BX	0.00	48.50			48.50		
Work Code 901 TELEPHONE Total:			0.00	48.50	0.00	0.00	48.50		
Work Code 904 XEROX									
ALL Staff	11/30/05	BX	0.00	88.00			88.00		
Work Code 904 XEROX Total:			0.00	88.00	0.00	0.00	88.00		
Work Code 905 FEDERAL EXPRESS									
ALL Staff	11/22/05	BX	0.00	12.88			12.88		
ALL Staff	11/22/05	BX	0.00	12.38			12.38		
ALL Staff	11/22/05	BX	0.00	10.88			10.88		
ALL Staff	11/22/05	BX	0.00	13.34			13.34		
ALL Staff	11/22/05	BX	0.00	9.25			9.25		
Work Code 905 FEDERAL EXPRESS Total:			0.00	58.71	0.00	0.00	58.71		
Work Code 909 FAXES									
ALL Staff	11/07/05	BX	0.00	5.00			5.00		
ALL Staff	11/28/05	BX	0.00	8.50			8.50		
ALL Staff	11/29/05	BX	0.00	2.50			2.50		
ALL Staff	11/30/05	BX	0.00	14.00			14.00		
Work Code 909 FAXES Total:			0.00	30.00	0.00	0.00	30.00		
Work Code 2312 RATE CASE-PROJECTED CIAC									
RCN NIXON	11/01/05	BT	5.00	925.00			925.00		
								Rate:	185.00
RCN NIXON	11/02/05	BT	4.00	740.00			740.00		
								Rate:	185.00
RCN NIXON	11/28/05	BT	4.00	740.00			740.00		
								Rate:	185.00
Work Code 2312 RATE CASE-PROJECTED CIA			13.00	2,405.00	0.00	0.00	2,405.00		
Work Code 2400 RATE CASE ADMIN-CLIENT CONFE									
RCN NIXON	11/28/05	BT	1.00	185.00			185.00		
								Rate:	185.00
RCN NIXON	11/30/05	BT	1.00	185.00			185.00		
								Rate:	185.00
Work Code 2400 RATE CASE ADMIN-CLIENT C			2.00	370.00	0.00	0.00	370.00		
Work Code 2410 RATE CASE ADMIN-STAFF CONFER									
RCN NIXON	11/28/05	BT	2.00	370.00			370.00		
								Rate:	185.00

Client ID: 548 PLANTATION BAY UTILITY COMPANY

Engagement: GEN General

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Cronin, Jackson, Nixon & Wilson, CPA's

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For the Dates: 1/01/1980 - 11/30/2005

Detail Worksheet

12/08/2006 9:28:46 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Work Code 2410 RATE CASE ADMIN-STAFF C			2.00	370.00	0.00	0.00	370.00		
Work Code 2500 RATE CASE-REVIEW/ANSWER INTE									
PED DeCHARIO	11/01/05	BT	8.00	1,040.00			1,040.00		Rate: 130.00
PED DeCHARIO	11/02/05	BT	8.00	1,040.00			1,040.00		Rate: 130.00
PED DeCHARIO	11/03/05	BT	8.50	1,105.00			1,105.00		Rate: 130.00
PED DeCHARIO	11/04/05	BT	5.00	650.00			650.00		Rate: 130.00
PED DeCHARIO	11/07/05	BT	7.00	910.00			910.00		Rate: 130.00
PED DeCHARIO	11/08/05	BT	9.00	1,170.00			1,170.00		Rate: 130.00
PED DeCHARIO	11/17/05	BT	8.00	1,040.00			1,040.00		Rate: 130.00
PED DeCHARIO	11/28/05	BT	8.50	1,105.00			1,105.00		Rate: 130.00
PED DeCHARIO	11/29/05	BT	9.75	1,137.50			1,137.50		Rate: 130.00
PED DeCHARIO	11/30/05	BT	8.75	1,137.50			1,137.50		Rate: 130.00
Work Code 2500 RATE CASE-REVIEW/ANSWE			79.50	10,335.00	0.00	0.00	10,335.00		
Work Code 2501 RATE CASE-REVIEW/COMPILE DOC									
RCN NIXON	11/03/05	BT	2.00	370.00			370.00		Rate: 185.00
RCN NIXON	11/30/05	BT	1.00	185.00			185.00		Rate: 185.00
RCN NIXON	11/30/05	BT	2.00	370.00			370.00		Rate: 185.00
RCN NIXON	11/30/05	BT	2.00	370.00			370.00		Rate: 185.00
Work Code 2501 RATE CASE-REVIEW/COMPIL			7.00	1,295.00	0.00	0.00	1,295.00		
Work Code 2510 RATE CASE-REVIEW/ANSWER STAF									
PED DeCHARIO	11/21/05	BT	4.50	585.00			585.00		Rate: 130.00
Work Code 2510 RATE CASE-REVIEW/ANSWE			4.50	585.00	0.00	0.00	585.00		
Work Code 2511 RATE CASE-REVIEW STAFF AUDIT									
RCN NIXON	11/07/05	BT	2.00	370.00			370.00		Rate: 185.00
Work Code 2511 RATE CASE-REVIEW STAFF			2.00	370.00	0.00	0.00	370.00		
Work Code 2512 RATE CASE-RESPOND STAFF AUDI									
PED DeCHARIO	11/09/05	BT	8.00	1,040.00			1,040.00		Rate: 130.00
JSP PORTER	11/10/05	BT	0.75	52.50			52.50		Rate: 70.00
PED DeCHARIO	11/10/05	BT	3.50	455.00			455.00		Rate: 130.00
JSP PORTER	11/11/05	BT	1.25	87.50			87.50		Rate: 70.00
RCN NIXON	11/23/05	BT	2.00	370.00			370.00		Rate: 185.00
RCN NIXON	11/28/05	BT	1.00	185.00			185.00		Rate: 185.00

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Cronin, Jackson, Nixon & Wilson, CPA's

For the Dates: 1/01/1980 - 11/30/2005

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
RCN NIXON	11/30/05	BT	2.00	370.00			370.00		
								Rate:	185.00
Work Code 2512 RATE CASE-RESPOND STAF			18.50	2,560.00	0.00	0.00	2,560.00		
Work Code 2550 RATE CASE-REVIEW/RESPOND STA									
JSP PORTER	11/21/05	BT	1.75	122.50			122.50		
								Rate:	70.00
JSP PORTER	11/22/05	BT	1.25	87.50			87.50		
								Rate:	70.00
JSP PORTER	11/23/05	BT	1.00	70.00			70.00		
								Rate:	70.00
Work Code 2550 RATE CASE-REVIEW/RESPO			4.00	280.00	0.00	0.00	280.00		
Nov 2005 Total:			138.50	19,023.21	0.00	0.00	19,023.21		
Client 548 Total:			1,827.75	116,434.41	86,571.98	-839.21	19,023.21		

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
PAUL E. DECLARIO, C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
JEANETTE SUNG, C.P.A.
HOLLY M. TOWNER, C.P.A.
REBECCA G. VOITLBIN, C.P.A.
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD
SUITE 200
CLEARWATER, FLORIDA 33765-4432
(727) 791-4020
FACSIMILE
(727) 797-3602
e-Mail
cpas@claw.net

INVOICE

November 9, 2005

Plantation Bay Utility Company
2359 Beville Road
Daytona Beach, FL 32119

#548

For professional services rendered during October 2005, as follows:

1. Conference with utility management on October 11,2005 to review each Staff document request and assign responsibilities; conference call with management and attorney and PSC Staff regarding Staff document requests 1, 2, and 3.	\$ 740.00
2. Answer PSC document requests No. 1, 2, and 3.	14,138.50
3. Telephone, copies, and Federal Express charges.	<u>265.42</u>
Total	<u>\$ 15,143.92</u>

Alpha: PLANTATIO

Owner: RCN No. 9667 P. 8/10
 F: RCN NIXON
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

General

Bill: RCN NIXON

Contract Amount \$0.00

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	10/01/05		1,591.25	82,267.28	81,428.07	-839.21	0.00		R
Oct 2005									
<i>Work Code 197 TYPING</i>									
DID DeCHARIO	10/04/05	BT	0.50	19.00			19.00		Rate: 38.00
DID DeCHARIO	10/08/05	BT	0.50	19.00			19.00		Rate: 38.00
DID DeCHARIO	10/07/05	BT	0.25	9.50			9.50		Rate: 38.00
<i>Work Code 197 TYPING Total:</i>			1.25	47.50	0.00	0.00	47.50		
<i>Work Code 198 MISCELLANEOUS</i>									

Client ID: 548 PLANTATION BAY UTILITY COMPANY

Engagement: GEN General

For the Dates: 1/01/1980 - 10/31/2005 **Detail Worksheet** 11/04/2005 8:38:00 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
DID DeCHARIO	10/04/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/06/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/07/05	BT	0.25	9.50			9.50		
								Rate:	38.00
DID DeCHARIO	10/10/05	BT	0.25	9.50			9.50		
								Rate:	38.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			1.00	38.00	0.00	0.00	38.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	10/13/05	BX	0.00	51.46			51.46		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	51.46	0.00	0.00	51.46		
<i>Work Code 904 XEROX</i>									
ALL Staff	10/31/05	BX	0.00	145.20			145.20		
<i>Work Code 904 XEROX Total:</i>			0.00	145.20	0.00	0.00	145.20		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	10/06/05	BX	0.00	13.34			13.34		
ALL Staff	10/07/05	BX	0.00	13.34			13.34		
ALL Staff	10/07/05	BX	0.00	18.33			18.33		
ALL Staff	10/10/05	BX	0.00	9.25			9.25		
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	54.26	0.00	0.00	54.26		
<i>Work Code 909 FAXES</i>									
ALL Staff	10/07/05	BX	0.00	3.00			3.00		
ALL Staff	10/07/05	BX	0.00	3.00			3.00		
ALL Staff	10/10/05	BX	0.00	8.50			8.50		
<i>Work Code 909 FAXES Total:</i>			0.00	14.50	0.00	0.00	14.50		
<i>Work Code 2400 RATE CASE ADMIN-CLIENT CONFE</i>									
RCN NIXON	10/11/05	BT	2.00	370.00			370.00		
								Rate:	185.00
RCN NIXON	10/25/05	BT	2.00	370.00			370.00		
								Rate:	185.00
<i>Work Code 2400 RATE CASE ADMIN-CLIENT C</i>			4.00	740.00	0.00	0.00	740.00		
<i>Work Code 2500 RATE CASE-REVIEW/ANSWER INTE</i>									
PED DeCHARIO	10/03/05	BT	5.00	650.00			650.00		
								Rate:	130.00
PED DeCHARIO	10/04/05	BT	8.00	1,040.00			1,040.00		
								Rate:	130.00
PED DeCHARIO	10/05/05	BT	2.00	260.00			260.00		
								Rate:	130.00
JLC CARLSTEDT	10/06/05	BT	0.50	82.50			82.50		
								Rate:	165.00
PED DeCHARIO	10/08/05	BT	4.00	520.00			520.00		
								Rate:	130.00
PED DeCHARIO	10/07/05	BT	4.00	520.00			520.00		
								Rate:	130.00

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
PED DeCHARIO	10/10/05	BT	4.00	520.00			520.00		
								Rate: 130.00	
PED DeCHARIO	10/25/05	BT	6.00	780.00			780.00		
								Rate: 130.00	
DID DeCHARIO	10/26/05	BT	0.50	19.00			19.00		
								Rate: 38.00	
PED DeCHARIO	10/26/05	BT	8.00	1,040.00			1,040.00		
								Rate: 130.00	
DID DeCHARIO	10/27/05	BT	0.50	19.00			19.00		
								Rate: 38.00	
PED DeCHARIO	10/27/05	BT	9.25	1,202.50			1,202.50		
								Rate: 130.00	
Work Code 2500 RATE CASE-REVIEW/ANSWE			51.75	6,653.00	0.00	0.00	6,653.00		
Work Code 2501 RATE CASE-REVIEW/COMPILE DOC									
RCN NIXON	10/03/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
RCN NIXON	10/04/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
RCN NIXON	10/05/05	BT	2.00	370.00			370.00		
								Rate: 185.00	
RCN NIXON	10/06/05	BT	3.00	555.00			555.00		
								Rate: 185.00	
RCN NIXON	10/10/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/11/05	BT	1.00	185.00			185.00		
								Rate: 185.00	
RCN NIXON	10/19/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/24/05	BT	7.00	1,295.00			1,295.00		
								Rate: 185.00	
RCN NIXON	10/25/05	BT	5.00	925.00			925.00		
								Rate: 185.00	
RCN NIXON	10/31/05	BT	4.00	740.00			740.00		
								Rate: 185.00	
Work Code 2501 RATE CASE-REVIEW/COMPIL			40.00	7,400.00	0.00	0.00	7,400.00		
Client 548 Total:			1,689.25	97,411.20	81,428.07	-839.21	15,143.92		